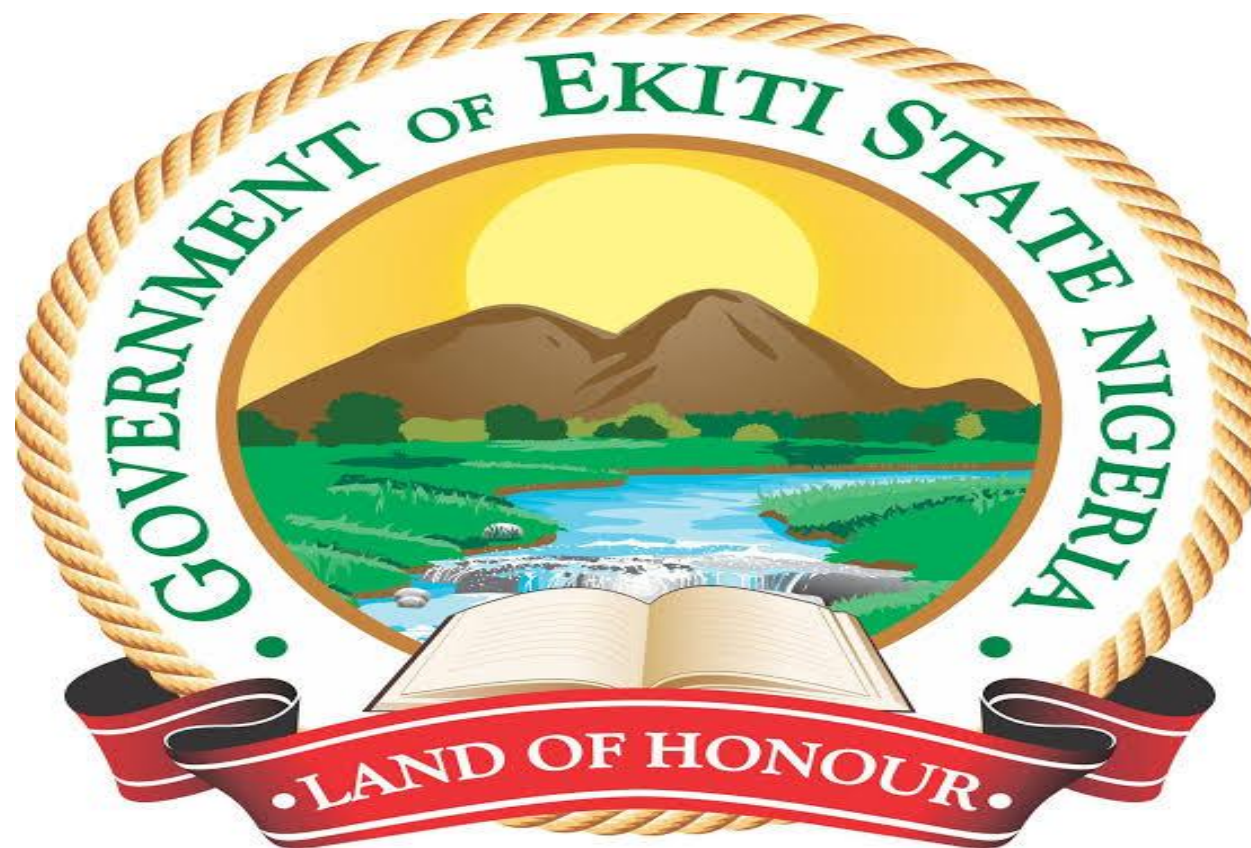


# EKITI STATE GOVERNMENT



REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**  
*IPSAS ACCRUAL GENERAL PURPOSE FINANCIAL STATEMENT*

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## OFFICE OF THE ACCOUNTANT GENERAL

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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 mid-year ended 30th June, 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 mid-year ended 30th June, 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 30th June, 2025 and its financial performance for 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.

29-08-2025

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

## **FINANCIAL HIGHLIGHTS**

Operating Surplus for the mid-year was **₦54,940,422,835.69** while the State made a Net Surplus of **₦51,617,470,889.44**.

Reviewing the current mid-year 2025 performance as compared to that of mid-year 2024, Recurrent Revenue decreased by 19% from **₦181,238,828,849.58** in mid-year 2024 to **₦146,066,370,424.19** in mid-year 2025 while Capital Receipts increased by 77% from **₦26,148,699,620.73** in mid-year 2024 to **₦46,166,411,198.27** in mid-year 2025. The State Recurrent Expenditure decreased by 24% from **₦137,142,552,621.40** in mid-year 2024 to **₦104,067,918,329.72** in mid-year 2025 while 67% increase from **₦57,218,247,843.83** in mid-year 2024 to **₦95,779,837,662.39** in mid-year 2025 was noted in Capital Expenditure.

During the period, EKSG budgeted **₦96,030,785,244.31** for Recurrent Expenditure and **₦91,864,253,564.77** for Capital Expenditure. The actual Recurrent Expenditure was **₦104,067,918,329.72** while actual Capital Expenditure was **₦95,779,837,862.39** representing 108% and 104% performance respectively.

In addition, EKSG budgeted **₦126,073,494,801.75** for Recurrent Revenue and **₦52,253,634,210.43** for Capital Receipts. The actual Recurrent Revenue was **₦146,066,370,424.19** while actual Capital Receipt was **₦46,166,411,198.27** representing 116% and 88% performance respectively for the period under review.

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

 29-08-2025

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



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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 the financial statements as well as adequate system of internal financial control.

 29-08-2025

**OLARIKE T. OLAYINKA (MRS) FCA, ACTI.**

**ACCOUNTANT-GENERAL/PERMENENT SECRETARY**

**EKITI STATE**



## **OFFICE OF THE ACCOUNTANT GENERAL**

*Governor's office, Oke-Bareke, Ado-Ekiti, Ekiti State, Nigeria,*

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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 30th June, 2025 in line with the National Treasury Circular Ref. OAGF/CAD/026/V.1/102 of 30th December, 2013. Each accounting mid-year is divided into 6 calendar months, covering January to June.

### 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 mid-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 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 Mid-Year ended 30th June, 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 N50,000.00 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 mid-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:

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

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 Investment owned by the State is building at 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:**

a. 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 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.

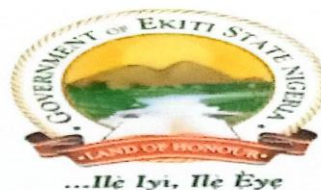
The increase in the restoration provision due to passage of time is recognized as finance cost in the statement of financial performance.

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.

 29-08-2025

**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: oag@ekitistate.gov.ng

### AUDIT CERTIFICATE

The Consolidated Financial Statements of Ekiti State Government for the mid-year 30th June, 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 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 accordance 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 line with International Standards on Auditing (ISA) and the 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

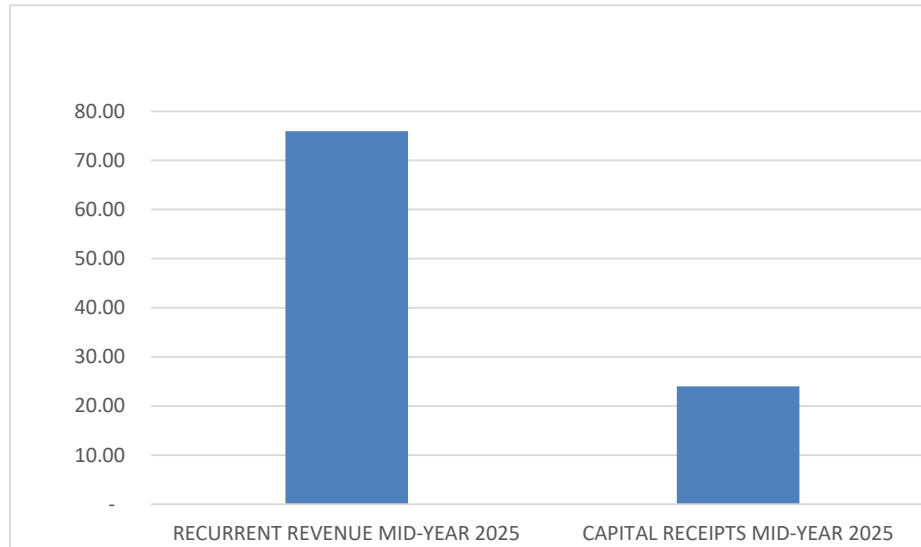
In my opinion, the Financial Statements and the supporting accounts give a true and fair view of the State affairs and financial activities of Ekiti State Government for the mid-year 30<sup>th</sup> June, 2025 subject to further observations raised in my reports.

 31st October 2025  
**Adeuya Victor Oluwole (ACArb, CFA, FCCFI, FCA)**  
**FRC/2021/009/00000023353**  
**Auditor-General**  
**Ekiti State**

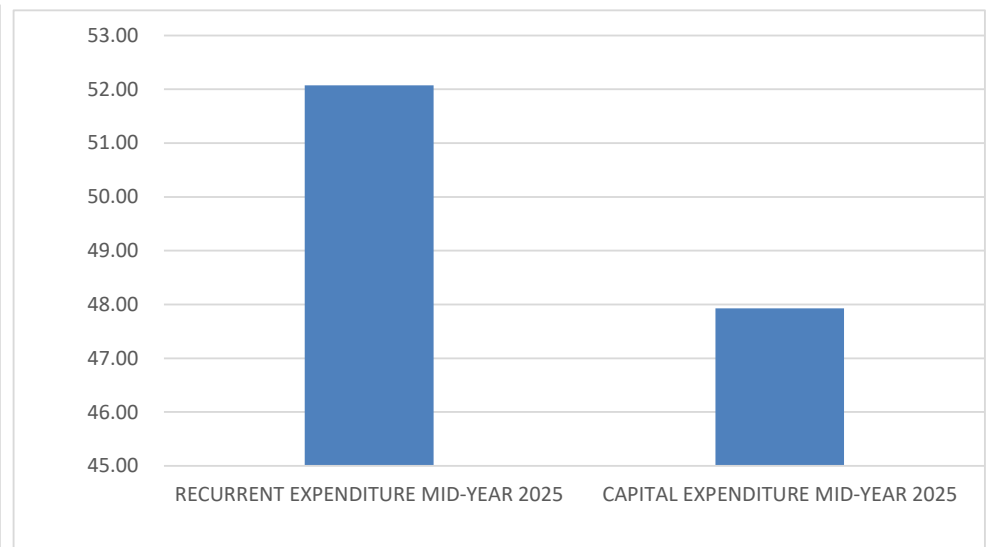
# CHARTS

## FISCAL YEAR 2025 MID-YEAR

### REVENUE

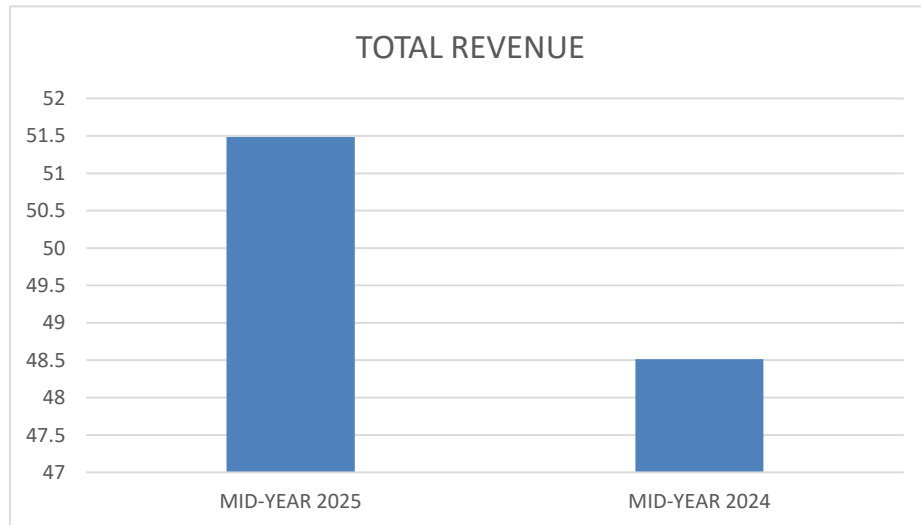


### EXPENDITURE

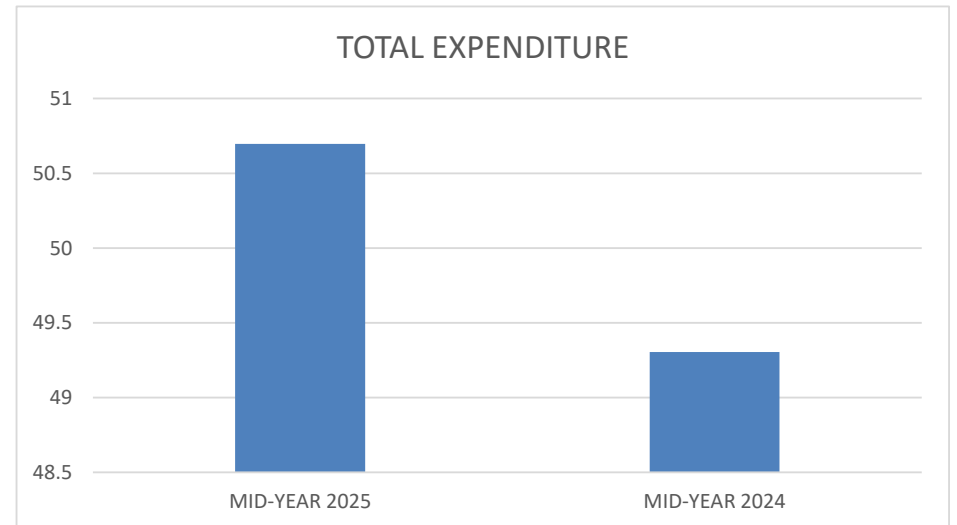


## FISCAL YEAR 2025 MID-YEAR VS 2024 MID-YEAR

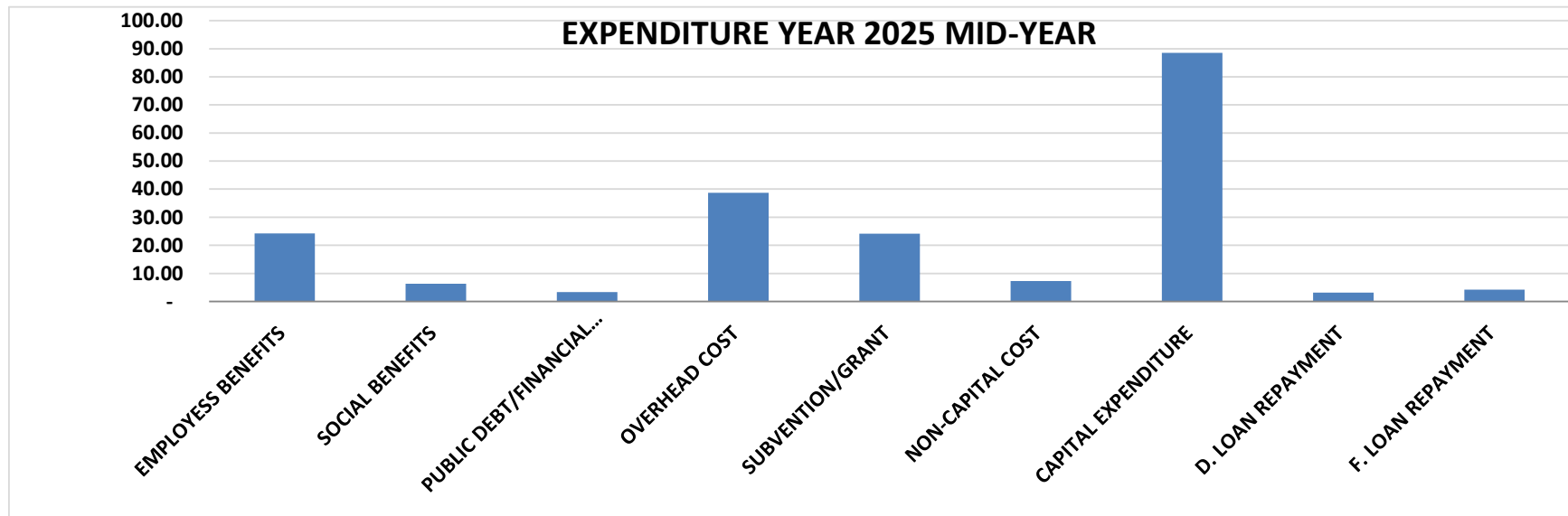
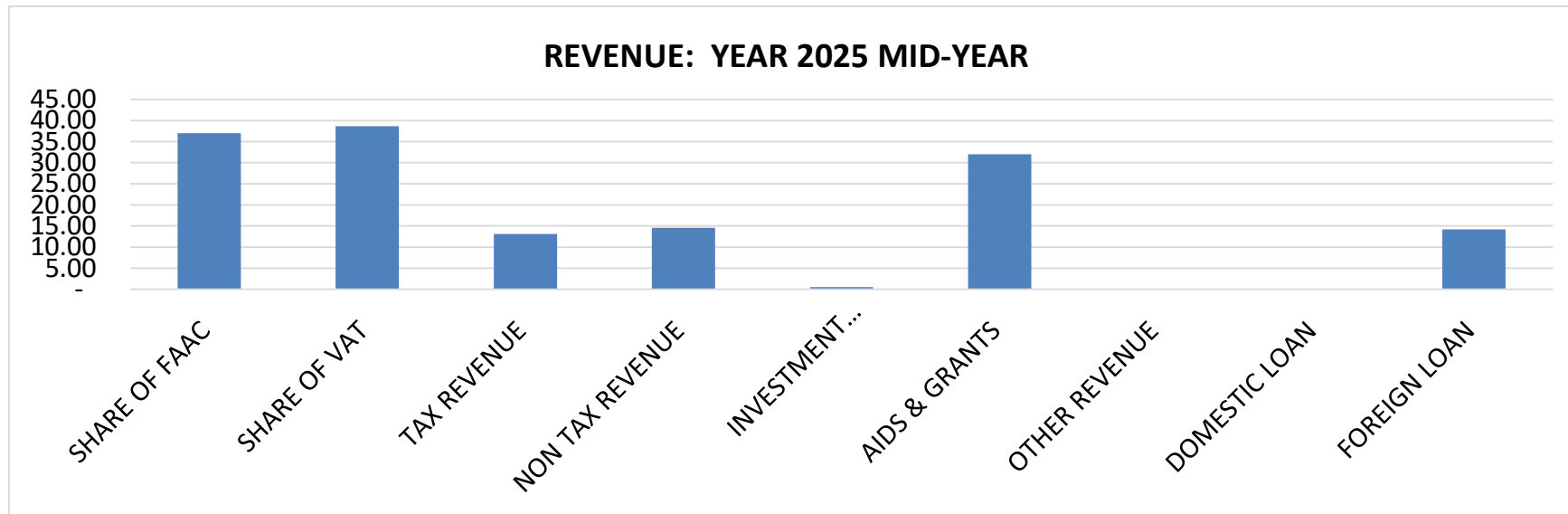
### TOTAL REVENUE



### TOTAL EXPENDITURE



## CHARTS





**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**  
**ACCRUAL STATEMENT NO. 1**



| ACTUAL<br>JAN. - JUNE 2024 |                                                 | NCOA<br>CODES     | NOTES | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET<br>2025   | ORIGINAL BUDGET<br>2025   | VARIANCE ON<br>BUDGET     |
|----------------------------|-------------------------------------------------|-------------------|-------|-----------------------------|---------------------------|---------------------------|---------------------------|
| ₦                          |                                                 |                   |       | ₦                           | ₦                         | ₦                         | ₦                         |
|                            | <b>REVENUE</b>                                  |                   |       |                             |                           |                           |                           |
| 136,565,225,183.96         | Government Share of FAAC<br>(Statutory Revenue) | 110101            | 1     | 37,002,772,041.68           | 41,076,573,618.52         | 82,153,147,237.03         | (4,073,801,576.84)        |
| 27,250,979,878.68          | Government Share of VAT                         | 110102            | 2     | 38,633,299,704.59           | 27,461,931,207.40         | 54,923,862,414.79         | 11,171,368,497.20         |
| 10,230,918,095.81          | Tax Revenue                                     | 120101            | 3     | 16,658,151,700.45           | 5,708,500,000.00          | 11,417,000,000.00         | 10,949,651,700.45         |
| 9,676,136,343.13           | Non-Tax Revenue                                 | 120201-<br>120213 | 4     | 14,592,366,737.83           | 8,826,489,975.84          | 17,652,979,951.67         | 5,765,876,762.00          |
|                            | Investment Income                               | 120213            | 5     | 533,087,669.19              | -                         |                           | 533,087,669.19            |
| 23,426,345,629.76          | Aids & Grants                                   | 130101            | 7     | 31,994,996,814.27           | 39,753,634,210.43         | 79,507,268,420.85         | (7,758,637,396.16)        |
| 617,437,653.93             | Other Revenue                                   | 140701            | 9     | 107,159,876.88              | -                         |                           | 107,159,876.88            |
|                            | Special Funds/Accounts-<br>Receipts             | 160101            | 10    | 42,105,772,850.88           | 43,000,000,000.00         | 86,000,000,000.00         | (894,227,149.12)          |
| <b>207,767,042,785.27</b>  | <b>TOTAL REVENUE (A)</b>                        |                   |       | <b>181,627,607,395.77</b>   | <b>165,827,129,012.19</b> | <b>331,654,258,024.34</b> | <b>15,800,478,383.58</b>  |
|                            |                                                 |                   |       |                             |                           |                           |                           |
|                            | <b>EXPENDITURES</b>                             |                   |       |                             |                           |                           |                           |
| 13,575,292,371.31          | Salaries & Wages                                | 210101            | 11    | 23,550,389,104.71           | 23,102,474,107.91         | 46,204,948,215.82         | (447,914,996.80)          |
| 5,831,744,512.63           | Social Benefits                                 | 210301            | 12    | 8,518,943,012.10            | 8,151,559,935.67          | 16,303,119,871.34         | (367,383,076.43)          |
| 28,383,599,918.72          | Overhead Cost                                   | 220201-<br>220211 | 13    | 38,757,069,973.77           | 35,687,104,347.32         | 71,374,208,694.63         | (3,069,965,626.46)        |
| 30,830,174,585.95          | Subvention, Grants &<br>Contribution            | 220401-<br>220402 | 14    | 24,141,725,419.82           | 20,139,646,853.41         | 40,279,293,706.82         | (4,002,078,566.41)        |
| 19,885,128,662.10          | Depreciation Charges                            | 240101-<br>240204 | 16    | 24,450,934,190.99           | -                         | -                         | -                         |
| 9,890,081,022.59           | Special Programmes/Projects                     | 220701            | 21    | 7,268,122,858.69            | 7,771,163,608.12          | 15,542,327,216.24         | 503,040,749.43            |
| <b>108,396,021,073.30</b>  | <b>TOTAL EXPENDITURE (B)</b>                    |                   |       | <b>126,687,184,560.08</b>   | <b>94,851,948,852.43</b>  | <b>189,703,897,704.85</b> | <b>(7,384,301,516.67)</b> |



**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**  
**ACCRUAL STATEMENT NO. 1**

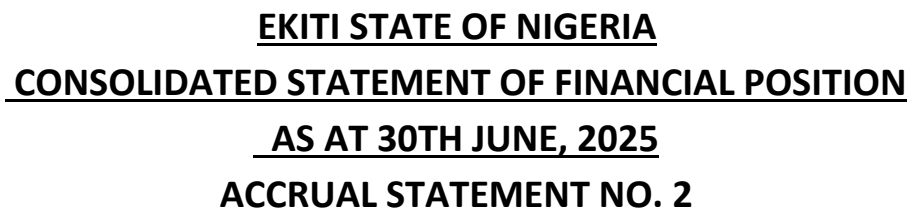


| ACTUAL<br>JAN. - JUNE 2024 |                                                  | NCOA<br>CODES | NOTES | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET<br>2025  | ORIGINAL BUDGET<br>2025   | VARIANCE ON<br>BUDGET    |
|----------------------------|--------------------------------------------------|---------------|-------|-----------------------------|--------------------------|---------------------------|--------------------------|
| ₦                          |                                                  |               |       | ₦                           | ₦                        | ₦                         | ₦                        |
|                            |                                                  |               |       |                             |                          |                           |                          |
| <b>99,371,021,711.97</b>   | <b>Surplus from Operating Activities C=(A-B)</b> |               |       | <b>54,940,422,835.69</b>    | <b>70,975,180,159.76</b> | <b>141,950,360,319.49</b> | <b>23,184,779,900.24</b> |
| (4,618,252,231.59)         | Public Debt Charges                              | 220209        | 20    | (3,322,951,946.25)          | (200,000,000.00)         | (400,000,000.00)          | 3,122,951,946.25         |
| <b>(4,618,252,231.59)</b>  | <b>Total Non-Operating Revenue/(Expenses) D</b>  |               |       | <b>(3,322,951,946.25)</b>   | <b>(200,000,000.00)</b>  | <b>(400,000,000.00)</b>   | <b>3,122,951,946.25</b>  |
|                            |                                                  |               |       |                             |                          |                           |                          |
| <b>94,752,769,480.38</b>   | <b>Surplus from Ordinary Activities E= (C+D)</b> |               |       | <b>51,617,470,889.44</b>    | <b>70,775,180,159.76</b> | <b>141,550,360,319.49</b> | <b>26,307,731,846.50</b> |
| -                          | Minority Interest Share of Surplus/(Deficit) (F) | 140601        | 25    | -                           | -                        | -                         | -                        |
| <b>94,752,769,480.38</b>   | <b>Net Surplus for the period G=(E-F)</b>        |               |       | <b>51,617,470,889.44</b>    | <b>70,775,180,159.76</b> | <b>141,550,360,319.49</b> | <b>26,307,731,846.50</b> |

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

 29-08-2025

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



|                                     | NCOA CODE | NOTES | 30/06/2025         | 30/06/2025                | 30/06/2024         | 30/06/2024                |
|-------------------------------------|-----------|-------|--------------------|---------------------------|--------------------|---------------------------|
|                                     |           |       | ₹                  | ₹                         | ₹                  | ₹                         |
|                                     |           |       |                    |                           |                    |                           |
| <b><u>CURRENT ASSETS</u></b>        |           |       |                    |                           |                    |                           |
| Cash and Cash Equivalent            | 310101    | 26    | 62,388,562,261.41  |                           | 52,740,892,598.89  |                           |
| Receivables                         | 310601    | 27    | 7,002,100,400.56   |                           | 7,983,397,187.11   |                           |
| Prepayments ( Bond Sinking Fund)    | 310801    | 28    | 4,864,205,668.00   |                           | 3,717,893,748.00   |                           |
| Inventories                         | 310501    | 29    | 117,124,236.35     |                           | -                  |                           |
| <b>TOTAL CURRENT ASSETS (A)</b>     |           |       |                    | <b>74,371,992,566.32</b>  |                    | <b>64,442,183,534.00</b>  |
|                                     |           |       |                    |                           |                    |                           |
| <b>NON-CURRENT ASSETS</b>           |           |       |                    |                           |                    |                           |
| Investments                         | 310901    | 31    | 8,269,853,455.81   |                           | 2,526,974,532.00   |                           |
| Property Plant and Equipment        | 320101    | 32    | 456,112,743,883.30 |                           | 369,135,177,045.78 |                           |
| Work in Progress (PPE)              | 320110    | 32    | 99,791,005,751.83  |                           | 32,772,778,523.68  |                           |
| Investment Propertry                | 320201    | 33    | 24,722,456,077.12  |                           | 24,524,681,937.06  |                           |
| <b>TOTAL NON-CURRENT ASSETS (B)</b> |           |       |                    | <b>588,896,059,168.06</b> |                    | <b>428,959,612,038.52</b> |
| <b>TOTAL ASSETS (C=A+B)</b>         |           |       |                    | <b>663,268,051,734.38</b> |                    | <b>493,401,795,572.52</b> |



**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 30TH JUNE, 2025**  
**ACCRUAL STATEMENT NO. 2**



|                                          | NCOA CODE | NOTES | 30/06/2025         | 30/06/2025                | 30/06/2024         | 30/06/2024                |
|------------------------------------------|-----------|-------|--------------------|---------------------------|--------------------|---------------------------|
|                                          |           |       | ₦                  | ₦                         | ₦                  | ₦                         |
| <b>LIABILITIES</b>                       |           |       |                    |                           |                    |                           |
| <b>CURRENT LIABILITIES:</b>              |           |       |                    |                           |                    |                           |
| Unremitted Deductions                    | 410301    | 37    | 1,867,235,584.29   |                           | 1,778,463,996.63   |                           |
| Payables                                 | 410401    | 38    | 12,159,643,898.58  |                           | 17,288,195,162.17  |                           |
| Current Portion of Borrowings            | 410601    | 40    | 7,329,367,536.54   |                           | 6,168,752,909.10   |                           |
| <b>TOTAL CURRENT LIABILITIES (D)</b>     |           |       |                    | <b>21,356,247,019.41</b>  |                    | <b>25,235,412,067.90</b>  |
| <b>NON-CURRENT LIABILITIES:</b>          |           |       |                    |                           |                    |                           |
| Long Term Borrowings                     | 420301    | 43    | 231,051,104,841.15 |                           | 142,464,082,537.35 |                           |
| <b>TOTAL NON-CURRENT LIABILITIES (E)</b> |           |       |                    | <b>231,051,104,841.15</b> |                    | <b>142,464,082,537.35</b> |
| <b>TOTAL LIABILITIES (F=D+E)</b>         |           |       |                    | <b>252,407,351,860.56</b> |                    | <b>167,699,494,605.25</b> |
| <b>TOTAL NET ASSETS (G=C-F)</b>          |           |       |                    | <b>410,860,699,873.83</b> |                    | <b>325,702,300,967.27</b> |
| <b>NET ASSETS/EQUITY</b>                 |           |       |                    |                           |                    |                           |
| Reserves                                 | 430301    | 45    | 365,410,705,274.33 |                           | 253,545,624,491.82 |                           |
| Accumulated Surplus for the period       | 430201    | 46    | 45,449,994,599.50  |                           | 72,156,676,475.45  |                           |
| <b>TOTAL NET ASSETS/EQUITY</b>           |           |       |                    | <b>410,860,699,873.83</b> |                    | <b>325,702,300,967.27</b> |

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

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





**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF CASH FLOW**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**  
**STATEMENT NO. 3**



|                                                        | NCOA CODE     | NOTES | JAN. - JUNE, 2025           | JAN. - JUNE, 2024          |
|--------------------------------------------------------|---------------|-------|-----------------------------|----------------------------|
|                                                        |               |       | <b>₦</b>                    | <b>₦</b>                   |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>            |               |       |                             |                            |
| <b>INFLOWS</b>                                         |               |       |                             |                            |
| Government Share of FAAC (Statutory Revenue)           | 110101        | 52    | 37,002,772,041.68           | 136,565,225,183.96         |
| Government Share of VAT                                | 110102        | 53    | 38,633,299,704.59           | 27,250,979,878.68          |
| Tax Revenue                                            | 120101        | 54    | 13,091,911,543.14           | 7,129,049,789.88           |
| Non-Tax Revenue                                        | 120201-120213 | 55    | 14,592,366,737.83           | 9,676,136,343.13           |
| Aids & Grants                                          | 130101        | 58    | 31,994,996,814.27           | 23,426,345,629.76          |
| Other Revenue                                          | 140701        | 59    | 107,159,876.88              | 617,437,653.93             |
| Special Funds/Accounts-Receipts                        | 160101        | 60    | 42,105,772,850.88           | -                          |
| <b>Total Inflow from Operating Activities (A)</b>      |               |       | <b>177,528,279,569.27</b>   | <b>204,665,174,479.34</b>  |
| <b>OUTFLOWS</b>                                        |               |       |                             |                            |
| Salaries & Wages                                       | 210101        | 61    | (24,253,800,040.61)         | (13,575,292,371.31)        |
| Social Benefits                                        | 210301        | 62    | (6,277,461,523.66)          | (5,831,744,512.63)         |
| Overhead Cost                                          | 220201-220211 | 63    | (38,742,611,862.84)         | (28,369,141,807.79)        |
| Subvention, Grants & Contribution                      | 220401-220402 | 64    | (24,141,725,419.82)         | (30,830,174,585.95)        |
| Public Debt Charges                                    | 220209        | 66    | (3,322,951,946.25)          | (4,618,252,231.59)         |
| Special Programmes/Projects                            | 220701        | 67    | (7,268,122,858.69)          | (9,890,081,022.59)         |
| <b>TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)</b>     |               |       | <b>(104,006,673,651.87)</b> | <b>(93,114,686,531.86)</b> |
| <b>NET CASH FLOW FROM OPERATING ACTIVITIES (C=A-B)</b> |               |       | <b>73,521,605,917.40</b>    | <b>111,550,487,947.48</b>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>            |               |       |                             |                            |
| <b>CAPITAL RECEIPTS:</b>                               |               |       |                             |                            |
| Investment Income                                      | 120213        | 56    | 533,087,669.19              | -                          |
| <b>PURCHASE/CONSTRUCTION OF PPE:</b>                   |               |       |                             |                            |
| Administration Sector                                  | 320101-320110 | 69    | (4,265,153,392.88)          | (779,818,737.12)           |
| Economic Sector                                        | 320101-320111 | 69    | (79,376,909,948.02)         | (43,014,807,573.97)        |
| Law & Justice Sector                                   | 320101-320112 | 69    | -                           | -                          |
| Regional Sector                                        | 320101-320113 | 69    | -                           | -                          |
| Social Sector                                          | 320101-320114 | 69    | (4,869,651,662.80)          | (3,533,540,510.15)         |
| <b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>         |               |       | <b>(87,978,627,334.51)</b>  | <b>(47,328,166,821.24)</b> |



**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF CASH FLOW**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**  
**STATEMENT NO. 3**



|                                                        | NCOA CODE | NOTES         | JAN. - JUNE, 2025         | JAN. - JUNE, 2024          |
|--------------------------------------------------------|-----------|---------------|---------------------------|----------------------------|
|                                                        |           |               | <b>₦</b>                  | <b>₦</b>                   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>            |           |               |                           |                            |
| Proceeds from Foreign Loans                            | 420301    | 71            | 14,171,414,384.00         | -                          |
| Proceeds from Domestic Loans                           | 420301    | 72            |                           | 2,722,353,990.97           |
| Foreign Loans Repayments                               | 420301    | 73            | (4,206,219,168.78)        | (2,636,997,977.45)         |
| Domestic Loans Repayment                               | 420301    | 73            | (3,123,148,367.76)        | (51,280,949,134.68)        |
| <b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>         |           |               | <b>6,842,046,847.46</b>   | <b>(51,195,593,121.16)</b> |
| <b>NET CASH FLOW FROM ALL ACTIVITIES</b>               |           |               | <b>(7,614,974,569.65)</b> | <b>13,026,728,005.08</b>   |
| CASH & ITS EQUIVALENT AS AT 1ST OF JANUARY 2025        |           |               | 70,003,536,831.06         | <b>39,714,164,593.81</b>   |
| <b>CASH &amp; ITS EQUIVALENT AS AT 30TH JUNE, 2025</b> |           | <i>Note I</i> | <b>62,388,562,261.41</b>  | <b>52,740,892,598.89</b>   |

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

**Note 1:**

**RECONCILIATION :**

|                                                 |                          |                           |
|-------------------------------------------------|--------------------------|---------------------------|
| <b>Net Surplus Per Statement of Performance</b> | <b>51,617,470,889.44</b> | 94,752,769,480.38         |
| <b>Add Back Non-Cash Movement items :</b>       |                          |                           |
| Depreciation Charges                            | 24,450,934,190.99        | 19,885,128,662.10         |
|                                                 | <b>76,068,405,080.43</b> | <b>114,637,898,142.48</b> |

**Net Movement in Current Assets/ Liabilities**

|                                                |                          |                           |
|------------------------------------------------|--------------------------|---------------------------|
| Net Movement in Receivables                    | (260,460,359.48)         | (1,241,757,146.03)        |
| Net Movement in Inventories                    | (16,554,922.04)          | 100,569,314.31            |
| Net Movement in Unremitted Deduction           | (703,202,252.85)         | (791,973,840.51)          |
| Net Movement in Payables                       | (1,566,581,628.66)       | (1,154,248,522.77)        |
| <b>Net Cash Flow from Operating Activities</b> | <b>73,521,605,917.40</b> | <b>111,550,487,947.48</b> |

**Note : 2**

|                                                    |                          |                          |
|----------------------------------------------------|--------------------------|--------------------------|
| <b>Cash &amp; Cash Equivalent as at 30/06/2025</b> | <b>₦</b>                 | <b>₦</b>                 |
| <b>Cash Balances</b>                               | -                        | -                        |
| <b>Bank balances</b>                               | <b>62,388,562,261.41</b> | <b>52,740,892,598.89</b> |

 29-08-2025  
**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 MID-YEAR ENDED 30TH JUNE, 2025**



|                                      | NOTES | REVALUATION<br>RESERVE    | TRANSLATION<br>RESERVE | ACCUMULATED<br>SURPLUSES/DEFICITS | TOTAL                     |
|--------------------------------------|-------|---------------------------|------------------------|-----------------------------------|---------------------------|
|                                      |       | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>                          | <b>₦</b>                  |
| Balance as at 1st January, 2025      |       | 314,156,671,567.61        | -                      | (6,167,476,289.94)                | 307,989,195,277.67        |
| Investment Recognise during the year | 31    | 4,370,116,363.71          |                        |                                   | 4,370,116,363.71          |
| PPE recognise during the year        | 32    | 46,883,917,343.01         |                        |                                   | 46,883,917,343.01         |
| <b>Net surplus for the Period</b>    |       |                           |                        | 51,617,470,889.44                 | 51,617,470,889.44         |
| <b>Balance as at 30th June, 2025</b> |       | <b>365,410,705,274.33</b> | <b>-</b>               | <b>45,449,994,599.50</b>          | <b>410,860,699,873.83</b> |

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

 29-08-2025

**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 MID-YEAR ENDED 30TH JUNE, 2025



|                                 | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET<br>2025   | ORIGINAL BUDGET<br>2025   | VARIANCE ON BUDGET       | PERFORMANCE |
|---------------------------------|-----------------------------|---------------------------|---------------------------|--------------------------|-------------|
|                                 | ₦                           | ₦                         | ₦                         | ₦                        | ₦           |
|                                 | A                           | B=C/2                     | C                         | D=(A-B)                  | A/B%        |
| OPENING BALANCE (A)             | 70,003,536,831.06           | 9,567,909,796.91          | 19,135,819,593.81         | 60,435,627,034.16        |             |
| <b>RECEIPTS</b>                 |                             | -                         |                           | -                        |             |
| <b>REVENUE</b>                  |                             | -                         |                           | -                        |             |
| Government Share of FAAC        | 37,002,772,041.68           | 41,076,573,618.52         | 82,153,147,237.03         | (4,073,801,576.84)       | 90          |
| Government Share of VAT         | 38,633,299,704.59           | 27,461,931,207.40         | 54,923,862,414.79         | 11,171,368,497.20        | 141         |
| Tax Revenue                     | 13,091,911,543.14           | 5,708,500,000.00          | 11,417,000,000.00         | 7,383,411,543.14         | 229         |
| Non-Tax Revenue                 | 14,592,366,737.83           | 8,826,489,975.84          | 17,652,979,951.67         | 5,765,876,762.00         | 165         |
| Investment Income               | 533,087,669.19              |                           |                           |                          |             |
| Aids & Grants                   | 31,994,996,814.27           | 39,753,634,210.43         | 79,507,268,420.85         | (7,758,637,396.16)       | 80          |
| Other Revenue                   | 107,159,876.88              | -                         | -                         | 107,159,876.88           |             |
| Special Funds/Accounts-Receipts | 42,105,772,850.88           | 43,000,000,000.00         | 86,000,000,000.00         | (894,227,149.12)         | 98          |
| <b>SUB TOTAL ( B )</b>          | <b>178,061,367,238.46</b>   | <b>165,827,129,012.17</b> | <b>331,654,258,024.34</b> | <b>12,234,238,226.29</b> | <b>107</b>  |
|                                 |                             |                           |                           | -                        |             |
| <b>RECEIPTS FROM LOAN</b>       |                             |                           |                           | -                        |             |
| Proceeds from Domestic Loan     | -                           | -                         | -                         | -                        |             |
| Proceeds from Foreign Loan      | 14,171,414,384.00           | 12,500,000,000.00         | 25,000,000,000.00         | 1,671,414,384.00         | 113         |
| <b>SUB TOTAL ( C )</b>          | <b>14,171,414,384.00</b>    | <b>12,500,000,000.00</b>  | <b>25,000,000,000.00</b>  | <b>1,671,414,384.00</b>  | <b>113</b>  |
| <b>TOTAL RECEIPTS (A+B+C)</b>   | <b>262,236,318,453.52</b>   | <b>187,895,038,809.08</b> | <b>375,790,077,618.15</b> | <b>74,341,279,644.45</b> | <b>140</b>  |



## EKITI STATE OF NIGERIA

### STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE MID-YEAR ENDED 30TH JUNE, 2025



|                                   | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET<br>2025   | ORIGINAL BUDGET<br>2025   | VARIANCE ON BUDGET         | PERFORMANCE |
|-----------------------------------|-----------------------------|---------------------------|---------------------------|----------------------------|-------------|
|                                   | ₦                           | ₦                         | ₦                         | ₦                          | ₦           |
|                                   | A                           | B=C/2                     | C                         | D=(A-B)                    | A/B%        |
|                                   |                             |                           |                           |                            |             |
| <b><u>PAYMENTS</u></b>            |                             |                           |                           |                            |             |
| Employees Benefits                | 24,253,800,040.61           | 23,102,474,107.91         | 46,204,948,215.82         | (1,151,325,932.70)         | 105         |
| Social Benefits                   | 6,277,461,523.66            | 8,151,559,935.67          | 16,303,119,871.34         | 1,874,098,412.01           | 77          |
| Overhead Cost                     | 38,742,611,862.84           | 35,687,104,347.32         | 71,374,208,694.63         | (3,055,507,515.53)         | 109         |
| Subvention, Grants & Contribution | 24,141,725,419.82           | 20,139,646,853.41         | 40,279,293,706.82         | (4,002,078,566.41)         | 120         |
| Special Programmes/Projects       | 7,268,122,858.69            | 7,771,163,608.12          | 15,542,327,216.24         | 503,040,749.43             | 94          |
| Purchase/Contruction of Assets    | 88,511,715,003.70           | 84,093,089,956.65         | 168,186,179,913.30        | (4,418,625,047.05)         | 105         |
| Public Debt Charges               | 3,322,951,946.25            | 200,000,000.00            | 400,000,000.00            | (3,122,951,946.25)         | 1,661       |
| Foreign Loans Repayments          | 4,206,219,168.78            | 4,500,000,000.00          | 9,000,000,000.00          | 293,780,831.22             | 93          |
| Domestic Loans Repayment          | 3,123,148,367.76            | 4,250,000,000.00          | 8,500,000,000.00          | 1,126,851,632.24           | 73          |
| <b>TOTAL PAYMENTS</b>             | <b>199,847,756,192.11</b>   | <b>187,895,038,809.08</b> | <b>375,790,077,618.15</b> | <b>(11,952,717,383.04)</b> | <b>106</b>  |
| <b>NET RECEIPTS</b>               | <b>62,388,562,261.41</b>    | <b>-</b>                  | <b>-</b>                  |                            |             |

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

 29-08-2025

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

## NOTE 1: STATUTORY ALLOCATION (FAAC)

| NOTE | DETAILS                                             |    | ₦                     | ₦                        | REMARKS |
|------|-----------------------------------------------------|----|-----------------------|--------------------------|---------|
| 1    | <b>GOVERNMENT SHARE OF FAAC (Statutory Revenue)</b> |    | <b>JAN-JUNE, 2025</b> | <b>JAN-JUNE, 2025</b>    |         |
|      | Net Share of Statutory Allocation from FAAC         | 1A | 10,149,462,503.91     |                          |         |
|      | Deduction at source                                 | 1B | 15,263,413,633.88     | 25,412,876,137.79        |         |
|      | Share of Statutory Allocation - Other Agencies      | 1C |                       | 11,589,895,903.89        |         |
|      | Share of Statutory Allocation - Excess Crude Oil    | 1D |                       | -                        |         |
|      | <b>Total (GROSS) FAAC Allocation</b>                |    |                       | <b>37,002,772,041.68</b> |         |
|      |                                                     |    |                       |                          |         |

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

| JAN - JUNE, 2025 |                   |                     |                     |                   | JAN. - JUNE, 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              |
|                  | ₦                 | ₦                   | ₦                   | ₦                 |                   | ₦                  | ₦                   | ₦                   | ₦                     | ₦                  |
| 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    | 13,271,714,025.88   | -                     | 14,873,835,239.11  |
| 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  |
| TOTAL            | 10,149,462,503.91 | 15,263,413,633.88   | 11,589,895,903.89   | 37,002,772,041.68 | TOTAL             | 613,808,580.51     | 7,817,262,641.59    | 128,134,153,961.86  | -                     | 136,565,225,183.96 |

**OTHER FAAC RECEIPTS 1C**

| MONTH    | EXCHANGE RATE GAIN | EXCESS BANK CHARGES | AUGUMENTATION REVENUE | NON-OIL REVENUE  | SOLID MINREAL  | SPECIAL FAAC RELEASE | INTERVENTION | ECOLOGICAL RECEIPTS | TOTAL             |
|----------|--------------------|---------------------|-----------------------|------------------|----------------|----------------------|--------------|---------------------|-------------------|
|          | ₦                  | ₦                   | ₦                     | ₦                | ₦              | ₦                    | ₦            | ₦                   | ₦                 |
| 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    |
| TOTAL    | 3,218,106,199.25   | -                   | 1,141,039,766.36      | 1,091,247,002.66 | 163,021,941    | 5,215,966,448.23     | -            | 702,877,051.14      | 11,589,895,903.89 |

**NOTE 1B: FACILITIES REPAYMENT: DEDUCTION AT SOURCE (FAAC) FOR JANUARY TO JUNE, 2025**

| MONTH    | FOREIGN LOAN     | BOND<br>ISSUANCE<br>PROGRAMME 2 | RESTRUCTURING<br>OF COMM. BANK<br>LOAN | TOLL ROAD<br>PUBLIC AND PPP | HEALTH<br>INTERVENTION | ECOLOGICAL<br>FUND | COMMERCIAL<br>AGRICULTURE | EXCESS CRUDE<br>LOAN | TOTAL             |
|----------|------------------|---------------------------------|----------------------------------------|-----------------------------|------------------------|--------------------|---------------------------|----------------------|-------------------|
|          | ₦                | ₦                               | ₦                                      | ₦                           | ₦                      | ₦                  | ₦                         | ₦                    | ₦                 |
| 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  |
| TOTAL    | 5,409,266,974.80 | 2,948,941,225.80                | 1,488,921,910.68                       | 3,810,984,878.52            | 162,514,904.16         | 684,778,099.52     | 304,279,975.26            | 453,725,665.14       | 15,263,413,633.88 |



**NOTE 2: VALUE ADDED TAX (VAT)**

|          |                                |   |                       |                          |  |
|----------|--------------------------------|---|-----------------------|--------------------------|--|
| <b>2</b> | <b>VALUE ADDED TAX</b>         |   | <b>N</b>              | <b>N</b>                 |  |
|          |                                |   | <b>JAN-JUNE, 2025</b> | <b>JAN-JUNE, 2025</b>    |  |
|          | Share of Value Added Tax (VAT) | 2 | 38,633,299,704.59     |                          |  |
|          |                                |   |                       | <b>38,633,299,704.59</b> |  |

## NOTE 2: VALUE ADDED TAX

| MONTH    | JAN. - JUNE, 2025 |                     |                   | JAN. - JUNE, 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  |
| TOTAL    | 38,633,299,704.59 | -                   | 38,633,299,704.59 | 27,250,979,878.68 | -                   | 27,250,979,878.68 |

**NOTE 3 : INTERNALLY GENERATED REVENUE (IGR)**

**INTERNALLY GENERATED REVENUE (IGR) BY MDAs**

| ADMINISTRATIVE CODE | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)                     | ACTUAL REVENUE<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET<br>2025 | VARIANCE                | ACTUAL REVENUE<br>JAN. - JUNE, 2024 |
|---------------------|-----------------------------------------------------------------|-------------------------------------|-------------------------|-------------------------|-------------------------------------|
|                     |                                                                 | <b>₦</b>                            | <b>₦</b>                | <b>₦</b>                | <b>₦</b>                            |
|                     | <b>NOTE 3 A</b>                                                 |                                     |                         |                         |                                     |
|                     | <b>TAX REVENUE</b>                                              |                                     |                         |                         |                                     |
|                     | <b>PERSONAL TAX 120101</b>                                      |                                     |                         |                         |                                     |
| 022000800100        | BOARD OF INTERNAL REVENUE SERVICE                               | 13,091,911,543.14                   | 5,708,500,000.00        | 7,383,411,543.14        | 7,129,049,789.88                    |
| 022000800100        | BOARD OF INTERNAL REVENUE SERVICE (TAX RECEIVABLE)              | 3,566,240,157.31                    |                         |                         | 3,101,868,305.93                    |
|                     | <b>SUB- TOTAL PERSONNAL TAX 120101</b>                          | <b>16,658,151,700.45</b>            | <b>5,708,500,000.00</b> | <b>7,383,411,543.14</b> | <b>10,230,918,095.81</b>            |
|                     |                                                                 |                                     |                         |                         |                                     |
|                     | <b>NOTE 4 A</b>                                                 |                                     |                         |                         |                                     |
|                     | <b>NON TAX REVENUE</b>                                          |                                     |                         |                         |                                     |
|                     | <b>LICENCES GENERAL - 120201</b>                                |                                     |                         |                         |                                     |
| 021500100100        | MINISTRY OF AGRICULTURE AND FOOD SECURITY                       | 760,000.00                          | 6,392,924.76            | - 5,632,924.76          | 855,000.00                          |
| 021510900100        | FORESTRY DEPARTMENT/ COMMISSION                                 | 11,446,900.00                       | 13,250,000.00           | - 1,803,100.00          | 10,241,000.00                       |
| 022000800100        | BOARD OF INTERNAL REVENUE SERVICE                               | 177,217,967.20                      | 255,000,000.00          | - 77,782,032.80         | 134,073,268.75                      |
| 011100500200        | EKITI STATE ENTERPRISE DEVELOPMENT PROMOTION AGENCY             |                                     | -                       | -                       | 176,000.00                          |
| 051400100100        | MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &SOCIAL WELFARE - | 180,000.00                          | 250,000.00              | - 70,000.00             | 110,000.00                          |
| 051700100400        | MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY                   | 26,283,000.00                       | -                       | 26,283,000.00           | 17,832,500.00                       |
| 023100100100        | EKITI STATE ELECTRICITY BOARD                                   | 240,000.00                          | -                       | 240,000.00              | 240,000.00                          |
| 055100100100        | MINISTRY OF LOCAL GOVERNMENT AFFAIRS                            | 935,615.00                          |                         |                         |                                     |
| 023100100400        | EKITI STATE ELECTRICITY REGULATORY BUREAU                       |                                     | 250,000.00              |                         |                                     |
|                     | <b>SUB - TOTAL (LICENCES - GENERAL) 120201</b>                  | <b>217,063,482.20</b>               | <b>275,142,924.76</b>   | <b>(58,765,057.56)</b>  | <b>163,527,768.75</b>               |
|                     |                                                                 |                                     |                         |                         |                                     |
|                     | <b>FEES - GENERAL 120204</b>                                    |                                     |                         |                         |                                     |
| 023400100100        | MINISTRY OF WORKS                                               | 42,690,000.00                       | 65,000,000.00           | (22,310,000.00)         | 14,200,000.00                       |
| 016101700100        | CABINET AND SPECIAL SERVICES DEPARMENT                          | 202,000.00                          | -                       |                         | 7,500.00                            |
| 011111201600        | EKITI STATE BUREAU OF LOCAL CONTENT                             | 611,000.00                          | 3,000,000.00            |                         | 2,797,000.00                        |
| 011110100100        | BUREAU OF SPECIAL PROJECTS                                      | 7,500,000.00                        | 250,000.00              | 7,250,000.00            | 1,000.00                            |
| 011111200100        | GENERAL ADMINISTRATION DEPARTMENT                               | 850,000.00                          | 1,250,000.00            | (400,000.00)            | 510,000.00                          |
| 012500600100        | OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS                    |                                     | 500,000.00              | (500,000.00)            | 597,500.00                          |
| 012500700100        | OFFICE OF CAPACITY DEVELOPMENT AND REFORM                       |                                     | 375,000.00              | (375,000.00)            | 337,500.00                          |
| 016200400100        | STAFF DEVELOPMENT CENTRE                                        | 480,000.00                          | 250,000.00              |                         |                                     |
| 014000100100        | STATE AUDITOR GENERAL OFFICE                                    | 100,000.00                          | 100,000.00              | -                       | 15,000.00                           |

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

| ADMINISTRATIVE CODE | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)                       | ACTUAL REVENUE<br>JAN. - JUNE, 2025<br>₦ | MID-YEAR BUDGET<br>2025<br>₦ | VARIANCE<br>₦    | ACTUAL REVENUE<br>JAN. - JUNE, 2024<br>₦ |
|---------------------|-------------------------------------------------------------------|------------------------------------------|------------------------------|------------------|------------------------------------------|
| 014800100100        | STATE INDEPENDENT ELECTORAL COMMISSION                            |                                          | 250,000.00                   | (250,000.00)     |                                          |
| 021500100100        | MINISTRY OF AGRICULTURE AND FOOD SECURITY                         | 18,885,000.00                            | 8,100,000.00                 | 10,785,000.00    | 13,545,000.00                            |
| 021511800100        | EKITI STATE RURAL ACCESS & AGRICULTURAL MARKETING PROJECT (RAAMP) |                                          | 10,000,000.00                |                  |                                          |
| 051702600500        | EKITI STATE POLYTECHNIC ISAN - EKITI                              | 9,874,000.00                             | -                            | 9,874,000.00     | 5,056,800.00                             |
| 021510200100        | AGRICULTURAL DEVELOPMENT PROGRAMME                                |                                          | -                            | -                |                                          |
| 021510900100        | FORESTRY DEPARTMENT/ COMMISSION                                   | 25,970,170.00                            | 20,000,000.00                | 5,970,170.00     | 25,443,270.00                            |
| 022000100100        | MINISTRY OF FINANCE                                               |                                          | 200,012.19                   | (200,012.19)     |                                          |
| 022000800100        | BOARD OF INTERNAL REVENUE SERVICE                                 | 58,897,007.90                            | 85,000,000.00                | (26,102,992.10)  | 200,000.00                               |
| 022000800200        | EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY (IRS)                | 65,001,000.00                            | 75,000,000.00                | (9,999,000.00)   | 53,174,110.00                            |
| 022200100100        | MINISTRY OF TRADE, INDUSTRY, INVESTMENT & COOPERATIVES            | 32,851,750.00                            | 20,500,000.00                | 12,351,750.00    | 26,001,589.00                            |
| 022200600100        | COOPERATIVE DEPARTMENT AND COOPERATIVES COLLEGE IJERO             |                                          | 1,296,073.12                 | (1,296,073.12)   |                                          |
| 022700100100        | MINISTRY OF WEALTH CREATION AND EMPLOYMENT                        |                                          | 500,000.00                   | (500,000.00)     |                                          |
| 026000100200        | OFFICE OF SURVEYOR - GENERAL OF THE STATE                         | 9,374,360.70                             | 9,740,000.00                 | (365,639.30)     | 7,016,247.00                             |
| 011100400100        | MILLENNIUM/ SUSTAINABLE DEVELOPMENT GOALS (MDGS / SDGS) OFFICE    |                                          | 250,000.00                   | (250,000.00)     |                                          |
| 025200100100        | EKITI STATE WATER CORPORATION                                     | 1,750,000.00                             | 1,000,000.00                 | 750,000.00       | 120,000.00                               |
| 025200100200        | RURAL WATER SUPPLY AND SANITATION AGENCY                          | 33,680,000.00                            | 2,000,000.00                 | 31,680,000.00    |                                          |
| 026100100400        | Ekiti State Water Sector Regulatory Agency                        | 1,206,609.61                             | 1,000,000.00                 |                  | 1,276,730.00                             |
| 025300100100        | MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT               | 74,316,798.38                            | 45,500,000.00                | 28,816,798.38    | 61,841,821.00                            |
| 025301000100        | STATE HOUSING CORPORATION                                         | 22,966,453.55                            | 12,500,000.00                | 10,466,453.55    | 13,109,959.35                            |
| 025301000200        | URBAN RENEWAL AGENCY                                              |                                          | 1,000,000.00                 | (1,000,000.00)   |                                          |
| 023610100100        | BUREAU OF TOURISM                                                 | 710,400.00                               | 750,000.00                   | (39,600.00)      | 140,000.00                               |
| 026000100100        | BUREAU OF LAND SERVICES                                           | 84,571,465.10                            | 199,250,000.00               | (114,678,534.90) | 146,136,338.20                           |
| 031800100100        | EKITI STATE JUDICIARY                                             | 19,832,796.88                            | -                            | 19,832,796.88    | 10,810,978.40                            |
| 031801100100        | STATE JUDICIAL SERVICE COMMISSION                                 | 315,000.00                               | -                            | 315,000.00       | 277,000.00                               |
| 031801100100        | CUSTOMARY COURT OF APPEAL                                         | 1,386,156.13                             |                              |                  | 1,030,150.89                             |
| 032600100100        | MINISTRY OF JUSTICE                                               | 36,500.00                                | 11,500,000.00                | (11,463,500.00)  | 152,000.00                               |
| 055100100100        | MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT           | 450,000.00                               | -                            | 450,000.00       |                                          |
| 051400100100        | MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE -  | 2,805,000.00                             | 3,300,000.00                 | (495,000.00)     | 2,798,000.00                             |
| 051700100100        | MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY                     | 4,791,049.00                             | 7,750,000.00                 | (2,958,951.00)   | 5,774,900.00                             |
| 051700100600        | STATE UNIVERSAL BASIC EDUCATION BOARD                             |                                          | 5,000,000.00                 | (5,000,000.00)   |                                          |
| 051700100100        | EKITI STATE LIBRARY BOARD                                         | 78,500.00                                | 238,000.00                   | (159,500.00)     | 449,000.00                               |
| 051702600300        | BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI           | 2,752,388,550.00                         | 953,057,187.00               | 1,799,331,363.00 | 1,403,045,772.50                         |
| 051702600200        | EKITI STATE UNIVERSITY                                            | 6,534,491,786.39                         | 3,609,994,076.05             | 2,924,497,710.35 | 4,672,574,484.00                         |
| 051705300100        | BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION                      |                                          | 110,000.00                   | (110,000.00)     | 46,000.00                                |
| 051701000100        | AGENCY FOR ADULT AND NON-FORMAL EDUCATION                         | 235,000.00                               | 275,000.00                   | (40,000.00)      | 318,000.00                               |

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

| ADMINISTRATIVE CODE | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)      | ACTUAL REVENUE<br>JAN. - JUNE, 2025<br>₦ | MID-YEAR BUDGET<br>2025<br>₦ | VARIANCE<br>₦           | ACTUAL REVENUE<br>JAN. - JUNE, 2024<br>₦ |
|---------------------|--------------------------------------------------|------------------------------------------|------------------------------|-------------------------|------------------------------------------|
| 052100100100        | MINISTRY OF HEALTH & HUMAN SERVICES- HQTRS       | 4,545,000.00                             | 4,500,000.00                 | 45,000.00               | 996,000.00                               |
| 052102600100        | EKITI STATE UNIVERSITY TEACHING HOSPITAL         |                                          | 53,937,991.93                | (53,937,991.93)         |                                          |
| 052110200100        | HOSPITAL MANAGEMENT BOARD                        | 34,753,403.53                            | 81,000,000.00                | (46,246,596.47)         | 23,727,135.31                            |
| 051702600400        | COLLEGE OF HEALTH TECHNOLOGY, IJERO EKITI        | 292,883,622.00                           | 158,000,000.00               | 134,883,622.00          | 205,379,800.00                           |
| 053500100100        | MINISTRY OF ENVIRONMENT                          | 27,500.00                                | 63,670,974.76                | (63,643,474.76)         | 7,500.00                                 |
| 053501600100        | STATE ENVIRONMENTAL PROTECTION AGENCY            | 6,532,602.42                             | 13,500,000.00                | (6,967,397.58)          | 12,457,000.00                            |
| 053505300100        | EKITI STATE WASTE MANAGEMENT BOARD               | 190,000.00                               | 3,250,000.00                 | (3,060,000.00)          | 491,076.87                               |
| 051305200100        | EKITI STATE SPORT COUNCIL                        | 1,897,000.00                             | 1,500,000.00                 | 397,000.00              | 149,000.00                               |
| 011100700100        | EKITI STATE BUREAU OF PUBLIC PROCUREMENT         |                                          | 29,000,000.00                | (29,000,000.00)         |                                          |
| 023100100100        | EKITI STATE ELECTRICITY BOARD                    |                                          | 350,000.00                   | (350,000.00)            |                                          |
| 023100100400        | EKITI STATE ELECTRICITY REGULATORY BUREAU        |                                          | 300,000.00                   | (300,000.00)            | 155,000.00                               |
| 022000800300        | LOTTERY COMMISSION                               |                                          | -                            |                         | 57,219,976.00                            |
| ,026000100500       | EKITI STATE GEOSPATIAL DATA CENTRE               |                                          | 250,000.00                   |                         | 500.00                                   |
| 026300100100        | MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES  | 6,956,900.00                             | 5,000,000.00                 |                         | 4,375,600.00                             |
| 023300100100        | EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY | 30,000,000.00                            | 7,200,000.00                 | 22,800,000.00           | 6,000,000.00                             |
|                     | <b>SUB - TOTAL FEES - GENERAL 120204</b>         | <b>10,187,084,381.59</b>                 | <b>5,577,244,315.04</b>      | <b>4,618,497,400.82</b> | <b>6,779,962,238.52</b>                  |
|                     |                                                  |                                          |                              |                         |                                          |
|                     | <b>FINES - GENERAL 120205</b>                    |                                          |                              |                         |                                          |
| 023400100100        | MINISTRY OF WORKS                                | 150,300.00                               | -                            | 150,300.00              |                                          |
| 023500100100        | MINISTRY OF TRANSPORTATION - HQTRS               | 82,917,350.00                            | 75,000,000.00                |                         | 64,758,450.00                            |
| 023400100300        | EKITI STATE TRAFFIC MANAGEMENT AGENCY            | 5,830,920.00                             | 10,000,000.00                | (4,169,080.00)          | 14,321,501.00                            |
| 012300100100        | MINISTRY OF INFORMATION                          |                                          | -                            | 600.00                  |                                          |
| 011111201600        | EKITI STATE BUREAU OF LOCAL CONTENT              |                                          | 500,000.00                   | (500,000.00)            |                                          |
| 012300200100        | GOVERNMENT PRINTING PRESS                        | 10,100.00                                | -                            | 10,100.00               |                                          |
| 012500600100        | OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS     | 50,000.00                                | -                            | 50,000.00               | 1,899,000.00                             |
| 014000100100        | STATE AUDITOR GENERAL OFFICE                     | 105,000.00                               |                              |                         |                                          |
| 014700100100        | CIVIL SERVICE COMMISSION                         | 13,000.00                                | 2,500,145.27                 | (2,487,145.27)          | 149,600.00                               |
| 014800100100        | STATE INDEPENDENT ELECTORAL COMMISSION           |                                          | -                            | -                       |                                          |
| 021500100100        | MINISTRY OF AGRICULTURE AND FOOD SECURITY        | 16,457,500.00                            | 18,600,000.00                | (2,142,500.00)          | 14,413,500.00                            |
| 021510200100        | AGRICULTURAL DEVELOPMENT PROGRAMME               | 97,000.00                                | -                            | 97,000.00               |                                          |
| 021510900100        | FORESTRY DEPARTMENT/ COMMISSION                  | 5,925,000.00                             | 3,000,000.00                 | 2,925,000.00            | 3,973,850.00                             |
| 022000100100        | MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT     | 15,000.00                                | 50,000.00                    | (35,000.00)             | 22,500.00                                |
| 022000800300        | LOTTERY COMMISSION                               |                                          | 65,000,000.00                |                         |                                          |
| 022000800100        | BOARD OF INTERNAL REVENUE SERVICE                | 5,000.00                                 | -                            | 5,000.00                | 282,000.00                               |

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

| ADMINISTRATIVE CODE | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)                          | ACTUAL REVENUE<br>JAN. - JUNE, 2025<br>₦ | MID-YEAR BUDGET<br>2025<br>₦ | VARIANCE<br>₦           | ACTUAL REVENUE<br>JAN. - JUNE, 2024<br>₦ |
|---------------------|----------------------------------------------------------------------|------------------------------------------|------------------------------|-------------------------|------------------------------------------|
| 011111200200        | PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT                          | 435,000.00                               | -                            | 435,000.00              | 170,000.00                               |
| 023100100100        | EKITI STATE ELECTRICITY BOARD                                        | 600.00                                   | -                            | 600.00                  |                                          |
| 023100100400        | EKITI STATE ELECTRICITY REGULATORY BUREAU                            | 900,000.00                               | 25,000.00                    |                         |                                          |
| 026000100200        | OFFICE OF SURVEYOR - GENERAL OF THE STATE                            | 7,768,252.06                             | 2,250,000.00                 | 5,518,252.06            | 4,757,462.00                             |
| 025300100100        | MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENTURBAN DEVELOPMENT | 4,350.00                                 | 1,000,000.00                 | (995,650.00)            |                                          |
| 025301000100        | STATE HOUSING CORPORATION                                            | 50,625,060.04                            | -                            | 50,625,060.04           | 192,967.35                               |
| 026000100100        | BUREAU OF LAND SERVICES                                              | 102,161,014.25                           | -                            | 102,161,014.25          | 74,799,597.25                            |
| 026100100100        | MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES                      | 690,000.00                               | -                            | 690,000.00              | 330,000.00                               |
| 031800100100        | EKITI STATE JUDICIARY                                                | 2,488,050.00                             | -                            | 2,488,050.00            | 588,500.00                               |
| 032600100100        | MINISTRY OF JUSTICE                                                  | 454,757,737.63                           | 382,000,000.00               | 72,757,737.63           | 304,218,546.67                           |
| 056600200100        | MINISTRY OF CHIEFTAINCY AND HOME AFFAIRS                             | 315,000.00                               | 1,296,073.12                 | (981,073.12)            | 295,000.00                               |
| 051300100100        | MINISTRY OF YOUTH AND SPORT DEVELOPMENT                              | 5,047,769.09                             | 5,121.87                     | 5,042,647.23            | 2,250,000.00                             |
| 051400100100        | MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE       | 500,000.00                               | 125,000.00                   | 375,000.00              | 181,500.00                               |
| 051700100100        | MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY                        | 67,054,200.00                            | 52,250,000.00                | 14,804,200.00           | 51,119,500.00                            |
| 051702600300        | BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI              |                                          | 210,000,000.00               | (210,000,000.00)        |                                          |
| 051702600200        | EKITI STATE UNIVERSITY                                               |                                          | 417,483,031.65               | (417,483,031.65)        |                                          |
| 051705300100        | BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION                         | 360,000.00                               | 10,000.00                    | 350,000.00              | 45,000.00                                |
| 051701000100        | AGENCY FOR ADULT AND NON-FORMAL EDUCATION                            | 150,000.00                               | -                            | 150,000.00              | 70,000.00                                |
| 052100100100        | MINISTRY OF HEALTH- HQTRS                                            | 150,000.00                               | 200,000.00                   | (50,000.00)             | 680,000.00                               |
| 052110200100        | HOSPITAL MANAGEMENT BOARD                                            | 7,735,569.78                             | 17,250,000.00                | (9,514,430.22)          | 4,995,234.40                             |
| 051702600400        | COLLEGE OF HEALTH TECHNOLOGY                                         |                                          | 60,500,000.00                | (60,500,000.00)         |                                          |
| 053500100100        | MINISTRY OF ENVIRONMENT                                              | 5,719,200.00                             | 4,000,000.00                 | 1,719,200.00            | 2,491,736.25                             |
| 053501600100        | STATE ENVIRONMENTAL PROTECTION AGENCY                                | 1,546,000.00                             | 1,000,000.00                 | 546,000.00              | 2,705,600.00                             |
| 053505300100        | EKITI STATE WASTE MANAGEMENT BOARD                                   | 2,778,191.32                             | 26,750,000.00                | (23,971,808.68)         | 3,991,367.56                             |
| 011200100200        | EKITI STATE LEGISLATIVE LOANS BOARD                                  | 144,000.00                               |                              |                         | 42,000.00                                |
|                     | <b>SUB - TOTAL FINES - GENERAL 120205</b>                            | <b>822,906,164.17</b>                    | <b>1,350,794,371.91</b>      | <b>(471,928,957.74)</b> | <b>553,744,412.48</b>                    |
|                     |                                                                      |                                          |                              |                         |                                          |
|                     | <b>SALES - GENERAL 120206</b>                                        |                                          |                              |                         |                                          |
| 023100100100        | EKITI STATE ELECTRICITY BOARD                                        |                                          | -                            | -                       | 1,458,256.00                             |
| 016101700100        | CABINET AND SPECIAL SERVICES DEPARMENT                               | 15,000.00                                | -                            | 15,000.00               | 10,000.00                                |
| 011111300200        | PENSION TRANSITION ARRANGEMENT DEPARTMENT                            | 1,546,500.00                             | 1,512,085.31                 | 34,414.70               | 1,448,860.00                             |
| 011103700100        | MUSLIM PILGRIM WELFARE BOARD                                         | 990,000.00                               | 500,000.00                   | 490,000.00              |                                          |
| 011103800100        | CHRISTIAN PILGRIM WELFARE BOARD                                      | 260,000.00                               | 432,024.38                   | (172,024.38)            | 30,000.00                                |
| 011111200200        | PETROLEUM PRODUCT CONSUMER PROTECTION AGENCY                         | -                                        | 500,000.00                   | (500,000.00)            |                                          |

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

| ADMINISTRATIVE CODE | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)                                                    | ACTUAL REVENUE<br>JAN. - JUNE, 2025<br>₦ | MID-YEAR BUDGET<br>2025<br>₦ | VARIANCE<br>₦   | ACTUAL REVENUE<br>JAN. - JUNE, 2024<br>₦ |
|---------------------|------------------------------------------------------------------------------------------------|------------------------------------------|------------------------------|-----------------|------------------------------------------|
| 011200200100        | STATE HOUSE OF ASSEMBLY SERVICE COMMISSION                                                     | 797,000.00                               | -                            | 797,000.00      | 346,900.00                               |
| 011200100100        | STATE HOUSE OF ASSEMBLY                                                                        | 28,000.00                                | -                            | 28,000.00       |                                          |
| 011111201600        | EKITI STATE BUREAU OF LOCAL CONTENT                                                            | 160,000.00                               | 500,000.00                   |                 |                                          |
| 012300100100        | MINISTRY OF INFORMATION AND VALUES ORIENTATION                                                 |                                          | -                            | -               |                                          |
| 012300300100        | BROADCASTING SERVICE OF EKITI STATE                                                            | 49,829,380.93                            | 55,000,000.00                | (5,170,619.07)  | 39,038,232.21                            |
| 011111200100        | GENERAL ADMINISTRATION DEPARTMENT                                                              |                                          | 500,000.00                   | (500,000.00)    | 494,400.00                               |
| 012500600100        | OFFICE OF ESTABLISHMENTS AND TRAINING                                                          | 485,700.00                               | 2,000,000.00                 | (1,514,300.00)  | 2,331,100.00                             |
| 012500600700        | STAFF HOUSING LOANS BOARD                                                                      |                                          | 500,000.00                   |                 |                                          |
| 016200400100        | STAFF DEVELOPMENT CENTRE                                                                       | 110,000.00                               | 250,000.00                   |                 |                                          |
| 012500700100        | OFFICE OF CAPACITY DEVELOPMENT AND REFORM                                                      | 211,200.00                               | 375,000.00                   | (163,800.00)    | 503,650.00                               |
| 014000300100        | EKITI STATE AUDIT SERVICE COMMISSION                                                           |                                          | 1,000,000.00                 |                 |                                          |
| 014700100100        | CIVIL SERVICE COMMISSION                                                                       | 45,000.00                                | 2,500,000.00                 | (2,455,000.00)  | 7,990,627.00                             |
| 021500100100        | MINISTRY OF AGRICULTURE AND FOOD SECURITY                                                      | 815,000.00                               | 2,350,000.00                 | (1,535,000.00)  | 800,000.00                               |
| 021511700100        | DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT                                  | 150,000.00                               | -                            | 150,000.00      |                                          |
| 051702600100        | SCHOOL AGRICULTURE AND ENTERPRISE                                                              | 55,000.00                                | 56,000.00                    | (1,000.00)      | 45,000.00                                |
| 021510900100        | FORESTRY DEPARTMENT/ COMMISSION                                                                | 32,930,000.00                            | 5,000,000.00                 | 27,930,000.00   | 3,592,400.00                             |
| 021511000100        | FOUNTAIN AGRIC MARKETING AGENCY                                                                | 1,705,810.00                             | 1,750,000.00                 | (44,190.00)     | 1,152,319.00                             |
| 022000800100        | BOARD OF INTERNAL REVENUE SERVICE                                                              | 26,788,426.12                            | 50,000,000.00                | (23,211,573.88) | 21,909,706.34                            |
| 022200100100        | MINISTRY OF COMMERCE (MIN OF INVESTMENT TRADE & INDUSTRY)                                      | 10,000.00                                | -                            | 10,000.00       |                                          |
| 022200900100        | TECHNICAL ADVISER ON EKITI KNOWLEDGE ZONE                                                      |                                          | 1,101,218.67                 | (1,101,218.67)  |                                          |
| 011100500100        | EKITI STATE MICRO FINANCE AND ENTERPRISES DEVELOPMENT AGENCY /<br>MULTI- PURPOSE CREDIT AGENCY |                                          | 755,324.31                   | (755,324.31)    |                                          |
| 026000100500        | EKITI STATE GEOSPATIAL DATA CENTRE                                                             |                                          | 850,000.00                   |                 | 1,000.00                                 |
| 022700100100        | BUREAU OF PRODUCTIVITY AND EMPOWERMENT                                                         |                                          | -                            | -               | 1,500.00                                 |
| 023600100100        | MINISTRY OF ARTS, CULTURE AND TOURISM                                                          |                                          | 80,000.00                    | (80,000.00)     |                                          |
| 025200100100        | EKITI STATE WATER CORPORATION                                                                  |                                          | 3,750,000.00                 | (3,750,000.00)  |                                          |
| 025300100100        | MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT                                            |                                          | -                            | -               | 1,642,150.00                             |
| 025301000100        | STATE HOUSING CORPORATION                                                                      | 1,911,525.00                             | 85,500,000.00                | (83,588,475.00) | 8,199,352.00                             |
| 026000100100        | BUREAU OF LAND SERVICES                                                                        | 4,746,570.00                             | 8,250,000.00                 | (3,503,430.00)  | 3,171,165.00                             |
| 031801100100        | STATE JUDICIAL SERVICE COMMISSION                                                              | 17,500.00                                | -                            | 17,500.00       | 421,620.00                               |
| 032600100100        | MINISTRY OF JUSTICE                                                                            | 155,000.00                               | 6,500,000.00                 | (6,345,000.00)  | 139,000.00                               |
| 051400100100        | MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE -<br>HQTRS                      | 10,000.00                                |                              |                 |                                          |
| 051702600500        | EKITI STATE POLYTECHNIC ISAN - EKITI                                                           |                                          | 7,500,000.00                 | (7,500,000.00)  |                                          |
| 051705500100        | STATE TEACHING SERVICE COMMISSION                                                              | 251,000.00                               | 1,500,000.00                 | (1,249,000.00)  | 2,774,800.00                             |

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

| ADMINISTRATIVE CODE | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)                               | ACTUAL REVENUE<br>JAN. - JUNE, 2025<br>₦ | MID-YEAR BUDGET<br>2025<br>₦ | VARIANCE<br>₦           | ACTUAL REVENUE<br>JAN. - JUNE, 2024<br>₦ |
|---------------------|---------------------------------------------------------------------------|------------------------------------------|------------------------------|-------------------------|------------------------------------------|
| 051705300100        | BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION                              |                                          | 10,000.00                    | (10,000.00)             |                                          |
| 051701000100        | AGENCY FOR ADULT AND NON-FORMAL EDUCATION                                 | 10,000.00                                | 25,000.00                    | (15,000.00)             |                                          |
| 022200600100        | COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI                | 200,000.00                               | -                            | 200,000.00              | 200,000.00                               |
| 052100100100        | MINISTRY OF HEALTH - HQTRS                                                |                                          | 120,000.00                   | (120,000.00)            |                                          |
| 052110200100        | HOSPITAL MANAGEMENT BOARD                                                 |                                          | 1,750,000.00                 | (1,750,000.00)          |                                          |
| 051702600400        | COLLEGE OF HEALTH TECHNOLOGY, IJERO EKITI                                 | 4,091,000.00                             | 6,706,406.25                 | (2,615,406.25)          | 6,567,100.00                             |
| 052110400100        | Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA)) | 3,840,863.77                             | 3,500,000.00                 | 340,863.77              | 2,698,982.42                             |
| 011102100100        | EKITI STATE LIASION OFFICE, ABUJA                                         |                                          | 600,000.00                   |                         |                                          |
| 011102100500        | EKITI STATE LIASION OFFICE, LAGOS                                         |                                          | 1,500,000.00                 |                         |                                          |
| 022205200100        | EKITI STATE DEVELOPMENT AND INVESTMENT PROMOTION AGENCY                   |                                          | 2,601,218.67                 |                         |                                          |
| 053505300100        | EKITI STATE WASTE MANAGEMENT BOARD                                        |                                          | 6,500,000.00                 | (6,500,000.00)          |                                          |
|                     | <b>SUB - TOTAL SALES - GENERAL 120206</b>                                 | <b>132,165,475.82</b>                    | <b>263,824,277.58</b>        | <b>(124,137,583.09)</b> | <b>106,968,119.97</b>                    |
|                     |                                                                           |                                          |                              |                         |                                          |
|                     | <b>EARNINGS - GENERAL 120207</b>                                          |                                          |                              |                         |                                          |
| 023100100100        | EKITI STATE ELECTRICITY BOARD                                             |                                          | 710,000.00                   | (710,000.00)            |                                          |
| 016101700100        | CABINET AND SPECIAL SERVICES DEPARMENT                                    | 259,500.00                               | 500,000.00                   | (240,500.00)            | 125,500.00                               |
| 011100700100        | EKITI STATE BUREAU OF PUBLIC PROCUREMENT                                  | 27,869,000.00                            |                              |                         | 26,815,000.00                            |
| 011102100500        | EKITI STATE LIAISON OFFICE -LAGOS                                         | 421,673.60                               | -                            | 421,673.60              | 1,291,200.00                             |
| 011102100100        | EKITI STATE LIAISON OFFICE -ABUJA                                         | 768,000.00                               | -                            | 768,000.00              | 720,400.00                               |
| 021500100100        | MINISTRY OF AGRICULTURE AND FOOD SECURITY                                 | 386,000.00                               | 950,000.24                   | (564,000.24)            | 660,500.00                               |
| 021510200100        | AGRICULTURAL DEVELOPMENT PROGRAMME                                        |                                          | 650,000.00                   | (650,000.00)            | 56,000.00                                |
| 021510900100        | FORESTRY DEPARTMENT/ COMMISSION                                           | 6,032,517.50                             | 3,500,000.00                 | 2,532,517.50            | 4,278,325.00                             |
| 021511000100        | FOUNTAIN AGRIC MARKETING AGENCY                                           |                                          | 250,000.00                   |                         |                                          |
| 022000800100        | BOARD OF INTERNAL REVENUE SERVICE                                         | 17,750,034.57                            |                              |                         | 17,389,900.00                            |
| 022000800300        | LOTTERY COMMISSION                                                        | 94,861,010.53                            |                              |                         |                                          |
| 022200100100        | MINISTRY OF TRADE, INDUSTRY,INVESTMENT & COOPERATIVES                     | 24,898,980.00                            | 2,000,000.00                 | 22,898,980.00           | 1,646,846.20                             |
| 026000100500        | EKITI STATE GEOSPATIAL DATA CENTRE                                        | 605,637.50                               | 3,900,000.00                 |                         | 1,607.50                                 |
| 026000100200        | OFFICE OF SURVEYOR - GENERAL OF THE STATE                                 | 15,000.00                                | 10,000.00                    | 5,000.00                | 6,000.00                                 |
| 026100100100        | MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES                           |                                          | -                            | -                       | 10,000.00                                |
| 023500100100        | MINISTRY OF TRANSPORTATION                                                | 17,100,000.00                            |                              | 17,100,000.00           |                                          |
| 023500200100        | EKITI STATE TRAFFIC MANAGEMENT AGENCY                                     |                                          | 15,000,000.00                | (15,000,000.00)         |                                          |
| 023600100200        | BUREAU OF TOURISM                                                         |                                          | 1,750,000.00                 | (1,750,000.00)          |                                          |



### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

| ADMINISTRATIVE CODE | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)                      | ACTUAL REVENUE<br>JAN. - JUNE, 2025<br>₦ | MID-YEAR BUDGET<br>2025<br>₦ | VARIANCE<br>₦           | ACTUAL REVENUE<br>JAN. - JUNE, 2024<br>₦ |
|---------------------|------------------------------------------------------------------|------------------------------------------|------------------------------|-------------------------|------------------------------------------|
| 023600100100        | MINISTRY OF ARTS, CULTURE AND CREATIVE ECONOMY                   | 900,000.00                               | 870,000.00                   | 30,000.00               | 392,830.00                               |
| 025200100100        | EKITI STATE WATER CORPORATION                                    | 11,566,638.65                            | -                            | 11,566,638.65           | 14,244,054.72                            |
| 025200100200        | RURAL WATER SUPPLY AND SANITATION AGENCY                         |                                          | 250,000.00                   | (250,000.00)            |                                          |
| 025300100100        | MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT              | 5,203,716.26                             | 41,633,003.25                | (36,429,286.99)         | 5,260,499.93                             |
| 025301000100        | STATE HOUSING CORPORATION                                        | 59,720,967.13                            | 27,000,000.00                | 32,720,967.13           | 40,993,436.31                            |
| 026000100100        | BUREAU OF LAND SERVICES                                          | 17,041,807.00                            | 10,000,000.00                | 7,041,807.00            | 49,690,178.26                            |
| 051400100100        | MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - | 265,000.00                               | 75,000.00                    | 190,000.00              | 93,000.00                                |
| 051702600300        | BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI          | 551,208,501.37                           | -                            | 551,208,501.37          | 216,599,678.00                           |
| 051705300100        | BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION                     |                                          | 20,000.00                    | (20,000.00)             |                                          |
| 051700100500        | EDUCATION TRUST FUND                                             | 1,301,658,765.90                         | 750,000,000.00               | 551,658,765.90          | 760,539,235.10                           |
| 052100100100        | MINISTRY OF HEALTH - HQTRS                                       |                                          | 2,680,000.00                 | (2,680,000.00)          |                                          |
| 052110200100        | HOSPITAL MANAGEMENT BOARD                                        | 109,124,919.18                           | -                            |                         | 86,923,011.72                            |
| 052102600100        | EKITI STATE UNIVERSITY TEACHING HOSPITAL                         | 411,651,867.73                           | 221,062,008.07               | 190,589,859.66          | 252,455,709.87                           |
| 051702600200        | EKITI STATE UNIVERSITY                                           | 286,452,836.00                           | -                            | 286,452,836.00          | 505,066,843.60                           |
| 051702600400        | EKITI STATE COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY            | 237,089,804.18                           | -                            | 237,089,804.18          | 49,620,200.00                            |
| 051702600500        | EKITI STATE POLYTECHNIC, ISAN EKITI                              | 7,233,500.00                             |                              |                         | 5,519,250.00                             |
| 053501600100        | EKITI STATE ENVIRONMENTAL PROTECTION AGENCY                      |                                          | 500,000.00                   | (500,000.00)            |                                          |
|                     | <b>SUB - TOTAL EARNINGS - GENERAL 120207</b>                     | <b>3,190,085,677.10</b>                  | <b>1,083,310,011.56</b>      | <b>1,853,481,563.76</b> | <b>2,040,399,206.21</b>                  |
|                     |                                                                  |                                          |                              |                         |                                          |
|                     | <b>RENT ON GOVERNMENT BUILDINGS 120208</b>                       |                                          |                              |                         |                                          |
| 021500100100        | MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT                    | -                                        | 750,000.00                   | (750,000.00)            | -                                        |
| 023600100100        | MINISTRY OF ARTS, CULTURE AND CREATIVE ECONOMY                   | -                                        | 50,000.00                    | (50,000.00)             | 30,000.00                                |
| 051300100100        | MINISTRY OF YOUTH AND SPORT DEVELOPMENT                          | -                                        | 2,505,000.00                 | (2,505,000.00)          | -                                        |
|                     | <b>SUB - TOTAL RENT ON GOVERNMENT BUILDINGS 120208</b>           | <b>-</b>                                 | <b>3,305,000.00</b>          | <b>(3,305,000.00)</b>   | <b>30,000.00</b>                         |
|                     |                                                                  |                                          |                              |                         |                                          |
|                     | <b>RENT ON LANDS &amp; OTHER GENERAL 120209</b>                  |                                          |                              |                         |                                          |
| 021500100100        | MINISTRY OF AGRICULTURE AND FOOD SECURITY                        | 387,000.00                               | 2,857,075.00                 | (2,470,075.00)          | 507,500.00                               |
| 021511700100        | DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT    | 19,600,000.00                            | 10,000,000.00                | 9,600,000.00            | 14,220,500.00                            |
| 025301000100        | STATE HOUSING CORPORATION                                        | 20,207,149.45                            | -                            | 20,207,149.45           | 16,577,597.20                            |
| 026000100100        | BUREAU OF LAND SERVICES                                          | 2,867,407.50                             | 52,500,000.00                | (49,632,592.50)         | 199,000.00                               |
|                     | <b>SUB TOTAL RENT ON LANDS &amp; OTHER GENERAL 120209</b>        | <b>43,061,556.95</b>                     | <b>65,357,075.00</b>         | <b>(22,295,518.05)</b>  | <b>31,504,597.20</b>                     |

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

| ADMINISTRATIVE CODE | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)            | ACTUAL REVENUE<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET<br>2025  | VARIANCE                 | ACTUAL REVENUE<br>JAN. - JUNE, 2024 |
|---------------------|--------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|-------------------------------------|
|                     |                                                        | <del>N</del>                        | <del>N</del>             | <del>N</del>             | <del>N</del>                        |
|                     |                                                        |                                     |                          |                          |                                     |
|                     | <b>REPAYMENT GENERAL 120210</b>                        |                                     |                          |                          |                                     |
| 022000700100        | OFFICE OF THE ACCOUNTANT GENERAL                       | -                                   | 100,000,000.00           | (100,000,000.00)         |                                     |
| 022000800100        | BOARD OF INTERNAL REVENUE SERVICE                      |                                     | 100,000,000.00           |                          |                                     |
|                     | <b>SUB TOTAL REPAYMENT GENERAL 120210</b>              | -                                   | <b>200,000,000.00</b>    | <b>(100,000,000.00)</b>  | -                                   |
|                     |                                                        |                                     |                          |                          |                                     |
|                     | <b>INVESTMENT INCOME 120211</b>                        |                                     |                          |                          |                                     |
| 011111300100        | EKITI STATE PENSION COMMISSION                         | -                                   | -                        | -                        |                                     |
| 022200100100        | MINISTRY OF TRADE, INDUSTRY, INVESTMENT & COOPERATIVES |                                     | -                        | -                        |                                     |
| 051700100400        | EKITI STATE LIBRARY BOARD                              | -                                   | 12,000.00                | (12,000.00)              |                                     |
|                     | <b>SUB - TOTAL INVESTMENT INCOME 120211</b>            | -                                   | <b>12,000.00</b>         | <b>(12,000.00)</b>       | -                                   |
|                     |                                                        |                                     |                          |                          |                                     |
|                     | <b>INTEREST ON LOAN TO GOVERNMENT 120212</b>           |                                     |                          |                          |                                     |
| 022200100100        | MINISTRY OF TRADE, INDUSTRY, INVESTMENT & COOPERATIVES | -                                   | 7,500,000.00             | (7,500,000.00)           |                                     |
|                     | <b>SUB - TOTAL INVESTMENT INCOME 120211</b>            | -                                   | <b>7,500,000.00</b>      | <b>(7,500,000.00)</b>    | -                                   |
|                     | <b>(B) TOTAL NON TAX REVENUE</b>                       | <b>14,592,366,737.83</b>            | <b>8,826,489,975.84</b>  | <b>5,691,534,848.15</b>  | <b>9,676,136,343.13</b>             |
|                     | <b>(A + B ) GAND TOTAL</b>                             | <b>31,250,518,438.28</b>            | <b>14,534,989,975.84</b> | <b>13,074,946,391.29</b> | <b>19,907,054,438.94</b>            |

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

| ECONOMIC CODE | DETAILS                                          | ACTUAL<br>JAN.-JUNE, 2025<br>₦ | MID-YEAR BUDGET<br>2025<br>₦ | VARIANCE<br>₦            | ACTUAL<br>JAN.-JUNE, 2024<br>₦ | REF.<br>NOTE |
|---------------|--------------------------------------------------|--------------------------------|------------------------------|--------------------------|--------------------------------|--------------|
| 12            | <b>NOTE 3</b>                                    |                                |                              |                          |                                |              |
| 1201          | <b>TAX REVENUE</b>                               |                                |                              |                          |                                | 1            |
| 1201          | <b>Personal Taxes:</b>                           |                                |                              |                          |                                |              |
| 12010101      | Pay AsYou Earn                                   | 8,527,083,581.51               | 3,850,000,000.00             | 4,677,083,581.51         | 4,424,566,735.78               |              |
| 12010106      | Development Levy                                 | 571,491,761.97                 | 200,000,000.00               | 371,491,761.97           | 74,534,516.18                  |              |
| 12010110      | Withholding Tax                                  | 1,127,403,298.09               | 704,000,000.00               | 423,403,298.09           | 826,572,475.01                 |              |
| 12010112      | Direct Assessment                                | 696,339,185.59                 | 799,500,000.00               | (103,160,814.41)         | 505,600,913.70                 |              |
| 12010113      | Capital Gains Tax                                | 574,927.22                     | 5,000,000.00                 | (4,425,072.78)           | 1,367,806.27                   |              |
| 12010114      | Tax Audit                                        | 367,848,248.16                 | 150,000,000.00               | 217,848,248.16           | 243,369,462.89                 |              |
| 12020487      | Stamp Duties                                     |                                | -                            | -                        | 28,310,847.36                  |              |
| 12020109      | Other Services Taxes (Electronic Money Transfer) | 1,801,170,540.60               | -                            | 1,801,170,540.60         | 1,024,727,032.69               |              |
|               | <b>TAX REVENUE</b>                               | <b>13,091,911,543.14</b>       | <b>5,708,500,000.00</b>      | <b>7,383,411,543.14</b>  | <b>7,129,049,789.88</b>        |              |
|               | <b>TAX RECEIVABLE</b>                            | <b>3,566,240,157.31</b>        |                              |                          | <b>3,101,868,305.93</b>        |              |
|               | <b>TOTAL TAX REVENUE</b>                         | <b>16,658,151,700.45</b>       | <b>5,708,500,000.00</b>      | <b>10,949,651,700.45</b> | <b>10,230,918,095.81</b>       |              |
|               | <b>NOTE 4 (SUPPL.. NOTE 2)</b>                   |                                | -                            | -                        |                                |              |
| 1202          | <b>Non Tax Revenue</b>                           |                                | -                            | -                        |                                | 2            |
| 120201        | Licenses General                                 | 217,063,482.20                 | 275,142,924.76               | (58,079,442.56)          | 163,527,768.75                 |              |
| 120204        | Fees - General                                   | 10,187,084,381.59              | 5,577,244,315.04             | 4,609,840,066.56         | 6,779,962,238.52               |              |
| 120205        | Fines - General                                  | 822,906,164.17                 | 1,350,794,371.91             | (527,888,207.74)         | 553,744,412.48                 |              |
| 120206        | Sales - General                                  | 132,165,475.82                 | 263,824,277.58               | (131,658,801.76)         | 106,968,119.97                 |              |
| 120207        | Earnings - General                               | 3,190,085,677.10               | 1,083,310,011.56             | 2,106,775,665.54         | 2,040,399,206.21               |              |
| 120208        | Rent On Government Buildings                     | -                              | 3,305,000.00                 | (3,305,000.00)           | 30,000.00                      |              |
| 120209        | Rent On Lands & Other General                    | 43,061,556.95                  | 65,357,075.00                | (22,295,518.05)          | 31,504,597.20                  |              |
| 120210        | Repayment - General                              |                                | 200,000,000.00               | (200,000,000.00)         |                                |              |
| 120211        | Investment Income                                | -                              | 12,000.00                    | (12,000.00)              | -                              |              |
| 120212        | Interest Earned                                  | -                              | 7,500,000.00                 | (7,500,000.00)           | -                              |              |
|               | <b>TOTAL NON-TAX REVENUE</b>                     | <b>14,592,366,737.83</b>       | <b>8,826,489,975.84</b>      | <b>5,765,876,762.00</b>  | <b>9,676,136,343.13</b>        |              |
|               | <b>TOTAL</b>                                     | <b>31,250,518,438.28</b>       | <b>14,534,989,975.84</b>     | <b>16,715,528,462.44</b> | <b>19,907,054,438.94</b>       |              |

**NOTE 5: INVESTMENT INCOME**

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                              | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2024 | VARIANCE         | ACTUAL JAN. -<br>JUNE, 2024 |
|-----|------------------------|-------------------------------------------------------------|-----------------------------|-------------------------|------------------|-----------------------------|
|     |                        |                                                             | ₦                           | ₦                       | ₦                | ₦                           |
|     | 10000000000            | <b>Administration Sector</b>                                |                             |                         |                  |                             |
| 1   | 011100100100           | Government House And Protocol                               | -                           | -                       | -                | -                           |
| 2   | 011100100200           | Deputy Governor's Office                                    | -                           | -                       | -                | -                           |
| 3   | 011100300100           | Ekiti State Boundary Commission                             | -                           | -                       | -                | -                           |
| 4   | 011100400100           | Ekiti State Sustainable Development Goal                    | -                           | -                       | -                | -                           |
| 5   | 011100500100           | Ekiti State Micro Finance And Enterprise Development Agency | -                           | -                       | -                | -                           |
| 6   | 011100600100           | Ekiti State Emergency Management Agency                     | -                           | -                       | -                | -                           |
| 7   | 011100700100           | Ekiti State Bureau Of Public Procurement                    | -                           | -                       | -                | -                           |
| 8   | 011101000100           | Office Of Transformation And Strategy                       | -                           | -                       | -                | -                           |
| 9   | 011102100100           | Ekiti State Liaison Office Abuja                            | -                           | -                       | -                | -                           |
| 10  | 011102100500           | Ekiti State Liaison Office Lagos                            | -                           | -                       | -                | -                           |
| 11  | 011103300100           | Ekiti State Aid Control Agency                              | -                           | -                       | -                | -                           |
| 12  | 011103700100           | Muslim Pilgrim Board                                        | -                           | -                       | -                | -                           |
| 13  | 011103800100           | Christian Pilgrim Board                                     | -                           | -                       | -                | -                           |
| 14  | 011111200100           | General Adminsitration Department                           | -                           | -                       | -                | -                           |
| 15  | 011111300100           | Ekiti State Pension Commission                              | -                           | -                       | -                | -                           |
| 16  | 011111300200           | Pension Transition Arrangement Department                   | -                           | -                       | -                | -                           |
| 17  | 011113200100           | Inter-Governmental And Integration Affairs                  | -                           | -                       | -                | -                           |
| 18  | 011200100100           | Ekiti State House Of Assembly                               | -                           | -                       | -                | -                           |
| 19  | 012300100100           | Ministry Of Information And Value Orientation               | -                           | -                       | -                | -                           |
| 20  | 012300300100           | Broadcasting Service Of Ekiti State                         | -                           | -                       | -                | -                           |
| 21  | 012500600100           | Office Of Establishment And Service Matters                 | -                           | -                       | -                | -                           |
| 22  | 012500700100           | Office Of Capacity Development And Reform                   | -                           | -                       | -                | -                           |
| 23  | 014000100100           | Ekiti State Auditor General Office                          | -                           | -                       | -                | -                           |
| 24  | 014000200100           | Local Government Auditor General Office                     | -                           | -                       | -                | -                           |
| 25  | 014700100100           | Ekiti State Civil Service Commission                        | -                           | -                       | -                | -                           |
| 26  | 014800100100           | Ekiti State Independence Electoral Commission               | -                           | -                       | -                | -                           |
| 27  | 016101300200           | Political And Economic Affairs                              | -                           | -                       | -                | -                           |
| 28  | 016101700100           | Cabinet And Special Services                                | -                           | -                       | -                | -                           |
|     |                        | <b>TOTAL ADMINISTRATION SECTOR</b>                          | -                           | -                       | -                | -                           |
|     |                        |                                                             |                             |                         | -                |                             |
|     | 020000000000           | <b>ECONOMIC SECTOR</b>                                      |                             |                         |                  |                             |
| 29  | 021500100100           | Ministry Of Agriculture And Food Security                   | -                           | -                       | -                | -                           |
| 30  | 021510200100           | Agricultural Development Programme                          | -                           | -                       | -                | -                           |
| 31  | 021510900100           | Ekiti State Forestry Commission                             | -                           | -                       | -                | -                           |
| 32  | 021511000100           | Fountain Marketing Agricultural Agency                      | -                           | -                       | -                | -                           |
| 33  | 021511700100           | Directorate Of Farm Settlement And Peasant Farmer Devt.     | -                           | -                       | -                | -                           |
| 34  | 022000100100           | Ministry Of Finance                                         | 510,005,189.19              | -                       | (510,005,189.19) | -                           |
| 35  | 022000700100           | Office Of The Accountant General                            | -                           | -                       | -                | -                           |

**NOTE 5: INVESTMENT INCOME**

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                            | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2024 | VARIANCE                | ACTUAL JAN. -<br>JUNE, 2024 |
|-----|------------------------|-----------------------------------------------------------|-----------------------------|-------------------------|-------------------------|-----------------------------|
|     |                        |                                                           | ₦                           | ₦                       | ₦                       | ₦                           |
| 36  | 022000701100           | Central Internal Audit                                    | -                           | -                       | -                       | -                           |
| 37  | 022000800100           | Ekiti State Board Of Internal Revenue Service             | -                           | -                       | -                       | -                           |
| 38  | 022000800200           | Signage And Advertisement Agency                          | -                           | -                       | -                       | -                           |
| 39  | 022200100100           | Ministry Of Trade, Industry, Investment And Cooperatives  | 23,082,480.00               | -                       | (23,082,480.00)         | -                           |
| 40  | 022700100100           | Bureau Of Employment, Labour And Productivity             | -                           | -                       | -                       | -                           |
| 41  | 022700700100           | Job Creation And Employment Agency                        | -                           | -                       | -                       | -                           |
| 42  | 022800100100           | Bureau Of Information, Communication And Technology (ICT) | -                           | -                       | -                       | -                           |
| 43  | 023100100100           | Ekiti State Electricity Board                             | -                           | -                       | -                       | -                           |
| 44  | 023300100100           | Ekiti State Mineral Resources Development Agency          | -                           | -                       | -                       | -                           |
| 45  | 023400100100           | Ministry Of Works And Transportation                      | -                           | -                       | -                       | -                           |
| 46  | 023400100300           | Ekiti State Traffic Management Agency                     | -                           | -                       | -                       | -                           |
| 47  | 023400100400           | Ekiti State Public Works Corporation                      | -                           | -                       | -                       | -                           |
| 48  | 023600100100           | Ministry Of Arts, Culture And Tourism Development         | -                           | -                       | -                       | -                           |
| 49  | 023800100100           | Ministry Of Budget And Economic Planning                  | -                           | -                       | -                       | -                           |
| 50  | 023800200100           | State Bureau Of Statistics                                | -                           | -                       | -                       | -                           |
| 51  | 025000100100           | Fiscal Responsibility Commission                          | -                           | -                       | -                       | -                           |
| 52  | 025200100100           | Ekiti State Water Corporation                             | -                           | -                       | -                       | -                           |
| 53  | 025200100200           | State Rural Water Supply And Sanitation Agency            | -                           | -                       | -                       | -                           |
| 54  | 025300000000           | Ministry Of Housing And Urban Development                 | -                           | -                       | -                       | -                           |
| 55  | 025301000100           | Ekiti State Housing Corporation                           | -                           | -                       | -                       | -                           |
| 56  | 026000100100           | Bureau Of Lands                                           | -                           | -                       | -                       | -                           |
| 57  | 026000100200           | Office Of Surveyor General                                | -                           | -                       | -                       | -                           |
| 58  | 026000100400           | Urban Renewal Agency                                      | -                           | -                       | -                       | -                           |
| 59  | 026100100100           | Ministry Of Infrastructure And Public Utilities           | -                           | -                       | -                       | -                           |
|     |                        | <b>TOTAL ECONOMIC SECTOR</b>                              | <b>533,087,669.19</b>       | <b>-</b>                | <b>(533,087,669.19)</b> | <b>-</b>                    |
|     |                        |                                                           |                             |                         | -                       |                             |
|     | 030000000000           | <b>LAW &amp; JUSTICE SECTOR</b>                           |                             |                         | -                       |                             |
| 60  | 031800100100           | The Judiciary                                             |                             | -                       | -                       |                             |
| 61  | 031801100100           | Ekiti State Judicial Service Commission                   |                             | -                       | -                       |                             |
| 62  | 032600000000           | Ministry Of Justice                                       | -                           | -                       | -                       | -                           |
| 63  | 032600100100           | Ekiti State Citizen's Right                               |                             | -                       | -                       |                             |
| 64  | 032600100200           | Office Of Public Defender                                 | -                           | -                       | -                       | -                           |
| 65  | 032600100300           | Ekiti State Law Reform Commission                         |                             | -                       | -                       |                             |
|     |                        | <b>TOTAL LAW &amp; JUSTICE SECTOR</b>                     | <b>-</b>                    | <b>-</b>                | <b>-</b>                | <b>-</b>                    |
|     |                        |                                                           |                             |                         | -                       |                             |
|     | 040000000000           | <b>REGIONAL SECTOR</b>                                    |                             |                         | -                       |                             |
| 66  | 045102100100           | Ministry Of Regional and Special Duties                   | -                           | -                       | -                       | -                           |
| 67  | 045102100200           | Serve EKS Steering Committee                              |                             | -                       | -                       |                             |
| 68  | 045102100300           | Serve EKS                                                 |                             | -                       | -                       |                             |
| 69  | 045102100400           | Subvention To Dawn Commission                             |                             | -                       | -                       |                             |
|     |                        | <b>TOTAL REGIONAL SECTOR</b>                              | <b>-</b>                    | <b>-</b>                | <b>-</b>                | <b>-</b>                    |

**NOTE 5: INVESTMENT INCOME**

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                                   | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2024 | VARIANCE         | ACTUAL<br>JAN. -<br>JUNE, 2024 |
|-----|------------------------|------------------------------------------------------------------|-----------------------------|-------------------------|------------------|--------------------------------|
|     |                        |                                                                  | ₦                           | ₦                       | ₦                | ₦                              |
|     |                        |                                                                  |                             | -                       | -                |                                |
|     | 050000000000           | SOCIAL SECTOR                                                    |                             | -                       | -                |                                |
| 70  | 051300100100           | Ministry Of Youth And Sport Development                          | -                           | -                       | -                | -                              |
| 71  | 051305200100           | Ekiti State Sport Council                                        | -                           | -                       | -                | -                              |
| 72  | 051305300100           | Ekiti State Office Of Disability                                 | -                           | -                       | -                | -                              |
| 73  | 051400100100           | Ministry Of Women Affairs, Gender Empowerment And Social Welfare | -                           | -                       | -                | -                              |
| 74  | 051700100100           | Ministry Of Education, Science And Technology                    | -                           | -                       | -                | -                              |
| 75  | 051700100400           | Ekiti State Libabry Board                                        | -                           | -                       | -                | -                              |
| 76  | 051700100500           | Education Trust Funds                                            | -                           | -                       | -                | -                              |
| 77  | 051700100600           | State Universal Basic Education Board                            | -                           | -                       | -                | -                              |
| 78  | 051701000100           | Agency For Adult And Non Formal Education                        | -                           | -                       | -                | -                              |
| 79  | 051702600100           | School Of Agriculture And Enterprise Agency                      | -                           | -                       | -                | -                              |
| 80  | 051705300100           | Ekiti State Board For Technical And Vocational Education         | -                           | -                       | -                | -                              |
| 81  | 051705400100           | Ekiti State Scholarship Board                                    | -                           | -                       | -                | -                              |
| 82  | 051705500100           | Ekiti State Teaching Service Commission                          | -                           | -                       | -                | -                              |
| 83  | 052100100100           | Ministry Of Health And Human Services                            | -                           | -                       | -                | -                              |
| 84  | 052100200100           | Ekiti State Health Insurance Scheme                              | -                           | -                       | -                | -                              |
| 85  | 052100300100           | Primary Healthcare Development                                   | -                           | -                       | -                | -                              |
| 86  | 052110200100           | Hospital Management Board                                        | -                           | -                       | -                | -                              |
| 87  | 052110400100           | Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT  | -                           | -                       | -                | -                              |
| 88  | 053500100100           | Ministry Of Environment                                          | -                           | -                       | -                | -                              |
| 89  | 053501600100           | State Environmental Protection Agency                            | -                           | -                       | -                | -                              |
| 90  | 053505300100           | Ekiti State Waste Management Board                               | -                           | -                       | -                | -                              |
| 91  | 055100100100           | Ministry Of Local Government Affairs                             | -                           | -                       | -                | -                              |
| 92  | 055100200100           | Bureau Of Chieftaincy Affairs                                    | -                           | -                       | -                | -                              |
| 93  | 055100300100           | Bureau Of Rural And Community Development                        | -                           | -                       | -                | -                              |
|     |                        |                                                                  |                             |                         |                  | -                              |
|     |                        | TOTAL SOCIAL SECTOR                                              | -                           | -                       | -                | -                              |
|     |                        |                                                                  |                             |                         | -                |                                |
|     |                        | SUMMARY BY SECTOR                                                |                             |                         | -                |                                |
|     | A                      | ADMINISTRATION SECTOR                                            | -                           | -                       | -                | -                              |
|     | B                      | ECONOMIC SECTOR                                                  | 533,087,669.19              | -                       | (533,087,669.19) | -                              |
|     | C                      | LAW AND JUSTICE SECTOR                                           | -                           | -                       | -                | -                              |
|     | D                      | REGIONAL SECTOR                                                  | -                           | -                       | -                | -                              |
|     | E                      | SOCIAL SECTOR                                                    | -                           | -                       | -                | -                              |
|     |                        | TOTAL (A)                                                        | 533,087,669.19              | -                       | (533,087,669.19) | -                              |
|     |                        |                                                                  |                             |                         |                  |                                |

**NOTE 7: AIDS AND GRANTS**

| S/NO | MDAs/DONORS                            | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025     | VARIANCE                  | ACTUAL<br>JAN. - JUNE, 2024 | REF. NOTE |
|------|----------------------------------------|-----------------------------|--------------------------|---------------------------|-----------------------------|-----------|
|      | <b>EXTERNAL AID/GRANTS</b>             | <b>₦</b>                    | <b>₦</b>                 | <b>₦</b>                  | <b>₦</b>                    |           |
| 1    | MINISTRY OF HEALTH (UNICEF)            | 13,797,478.56               | -                        |                           | -                           |           |
| 2    | MINISTRY OF HEALTH (RSS FOR HEALTH)    | -                           | -                        |                           | -                           |           |
| 3    | PRIMARY HEALTH CARE DEVELOPMENT AGENCY | 342,291,725.82              | -                        |                           | 273,268,811.05              |           |
| 4    | SABER                                  | 4,681,616,900.00            | 39,753,634,210.43        |                           |                             |           |
| 5    | PFMU (OTHER INCOME & GCC)              | 19,385,218,137.61           | -                        |                           | 21,755,031,819.57           |           |
| 6    | UBEC/SUBEB                             | 7,572,072,572.28            | -                        |                           | 1,398,044,999.14            |           |
| 7    | Federal Earned Re-imbursement          |                             |                          |                           |                             |           |
|      | <b>TOTAL</b>                           | <b>31,994,996,814.27</b>    | <b>39,753,634,210.43</b> | <b>(7,758,637,396.16)</b> | <b>23,426,345,629.76</b>    |           |

**NOTE 8: DEBT FORGIVENESS**

| S/NO | DEBT FORGIVENESS           | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE | ACTUAL<br>JAN. - JUNE, 2024 | REF. NOTE |
|------|----------------------------|-----------------------------|----------------------|----------|-----------------------------|-----------|
|      | <b>EXTERNAL AID/GRANTS</b> | <b>₦</b>                    | <b>₦</b>             | <b>₦</b> | <b>₦</b>                    |           |
| 1    | MULTILATERAL               | -                           | -                    |          | -                           |           |
| 2    | BILATERAL                  | -                           | -                    |          | -                           |           |
| 3    | DOMESTICS                  | -                           | -                    |          | -                           |           |
|      |                            |                             | -                    |          |                             |           |
|      |                            |                             | -                    |          |                             |           |
|      | <b>TOTAL</b>               | <b>-</b>                    | <b>-</b>             | <b>-</b> | <b>-</b>                    |           |

**NOTE 9: OTHER REVENUE**

| S/NO | DETAILS                               | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE              | ACTUAL<br>JAN. - JUNE, 2024 | REF. NOTE |
|------|---------------------------------------|-----------------------------|----------------------|-----------------------|-----------------------------|-----------|
|      |                                       | <b>₦</b>                    | <b>₦</b>             | <b>₦</b>              | <b>₦</b>                    |           |
|      | <b>OTHER REVENUE:</b>                 |                             |                      |                       |                             |           |
| 1    | RENT INCOME                           | -                           | -                    |                       | -                           | NOTE 5A   |
| 2    | LAPTOP REPAYMENT                      | 12,580.76                   | -                    |                       | 1,807,330.87                | NOTE 5A   |
| 3    | OJA-OBA PROCEEDS                      | 18,258,000.00               | -                    |                       | 637,000.00                  | NOTE 5A   |
| 4    | WEMA SHARE REFUND                     | -                           | -                    |                       | 96,860.48                   | NOTE 5A   |
| 5    | EKSG SALARY REFUND                    | 49,568,688.02               |                      |                       | 30,168,329.40               | NOTE 5A   |
| 6    | BAIL OUT REFUND BY JACC               | 39,320,608.10               | -                    |                       | 47,184,729.72               | NOTE 5A   |
| 7    | TSA SWEEPING                          | -                           | -                    |                       | 537,543,403.46              | NOTE 5A   |
| 8    | NIBSS/UPPERLINKS REFUND               | -                           |                      |                       | -                           |           |
| 9    | REFUND FROM BOND SEEKING FUND TRUSTEE | -                           |                      |                       | -                           |           |
| 10   |                                       |                             | -                    |                       |                             |           |
|      | <b>TOTAL</b>                          | <b>107,159,876.88</b>       | <b>-</b>             | <b>107,159,876.88</b> | <b>617,437,653.93</b>       |           |

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



**NOTE 9: OTHER REVENUE**

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                              | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025 | VARIANCE         | ACTUAL JAN. -<br>JUNE, 2024 |
|-----|------------------------|-------------------------------------------------------------|-----------------------------|-------------------------|------------------|-----------------------------|
|     |                        |                                                             | ₦                           | ₦                       | ₦                | ₦                           |
|     | 10000000000            | <b>Administration Sector</b>                                |                             |                         |                  |                             |
| 1   | 011100100100           | Government House And Protocol                               | -                           | -                       | -                | -                           |
| 2   | 011100100200           | Deputy Governor's Office                                    | -                           | -                       | -                | -                           |
| 3   | 011100300100           | Ekiti State Boundary Commission                             | -                           | -                       | -                | -                           |
| 4   | 011100400100           | Ekiti State Sustainable Development Goal                    | -                           | -                       | -                | -                           |
| 5   | 011100500100           | Ekiti State Micro Finance And Enterprise Development Agency | -                           | -                       | -                | -                           |
| 6   | 011100600100           | Ekiti State Emergency Management Agency                     | -                           | -                       | -                | -                           |
| 7   | 011100700100           | Ekiti State Bureau Of Public Procurement                    | -                           | -                       | -                | -                           |
| 8   | 011101000100           | Office Of Transformation And Strategy                       | -                           | -                       | -                | -                           |
| 9   | 011102100100           | Ekiti State Liaison Office Abuja                            | -                           | -                       | -                | -                           |
| 10  | 011102100500           | Ekiti State Liaison Office Lagos                            | -                           | -                       | -                | -                           |
| 11  | 011103300100           | Ekiti State Aid Control Agency                              | -                           | -                       | -                | -                           |
| 12  | 011103700100           | Muslim Pilgrim Board                                        | -                           | -                       | -                | -                           |
| 13  | 011103800100           | Christian Pilgrim Board                                     | -                           | -                       | -                | -                           |
| 14  | 011111200100           | General Adminsitration Department                           | -                           | -                       | -                | -                           |
| 15  | 011111300100           | Ekiti State Pension Commission                              | -                           | -                       | -                | -                           |
| 16  | 011111300200           | Pension Transition Arrangement Department                   | -                           | -                       | -                | -                           |
| 17  | 011113200100           | Inter-Governmental And Integration Affairs                  | -                           | -                       | -                | -                           |
| 18  | 011200100100           | Ekiti State House Of Assembly                               | -                           | -                       | -                | -                           |
| 19  | 012300100100           | Ministry Of Information And Value Orientation               | -                           | -                       | -                | -                           |
| 20  | 012300300100           | Broadcasting Service Of Ekiti State                         | -                           | -                       | -                | -                           |
| 21  | 012500600100           | Office Of Establishment And Service Matters                 | -                           | -                       | -                | -                           |
| 22  | 012500700100           | Office Of Capacity Development And Reform                   | -                           | -                       | -                | -                           |
| 23  | 014000100100           | Ekiti State Auditor General Office                          | -                           | -                       | -                | -                           |
| 24  | 014000200100           | Local Government Auditor General Office                     | -                           | -                       | -                | -                           |
| 25  | 014700100100           | Ekiti State Civil Service Commission                        | -                           | -                       | -                | -                           |
| 26  | 014800100100           | Ekiti State Independence Electoral Commission               | -                           | -                       | -                | -                           |
| 27  | 016101300200           | Political And Economic Affairs                              | -                           | -                       | -                | -                           |
| 28  | 016101700100           | Cabinet And Special Services                                | -                           | -                       | -                | -                           |
|     |                        | <b>TOTAL ADMINISTRATION SECTOR</b>                          | -                           | -                       | -                | -                           |
|     |                        |                                                             |                             |                         | -                |                             |
|     | 020000000000           | <b>ECONOMIC SECTOR</b>                                      |                             |                         |                  |                             |
| 29  | 021500100100           | Ministry Of Agriculture And Food Security                   | -                           | -                       | -                | -                           |
| 30  | 021510200100           | Agricultural Development Programme                          | -                           | -                       | -                | -                           |
| 31  | 021510900100           | Ekiti State Forestry Commission                             | -                           | -                       | -                | -                           |
| 32  | 021511000100           | Fountain Marketing Agricultural Agency                      | -                           | -                       | -                | -                           |
| 33  | 021511700100           | Directorate Of Farm Settlement And Peasant Farmer Devt.     | -                           | -                       | -                | -                           |
| 34  | 022000100100           | Ministry Of Finance                                         | -                           | -                       | -                | -                           |
| 35  | 022000700100           | Office Of The Accountant General                            | 107,159,876.88              |                         | (107,159,876.88) | -                           |

**NOTE 9: OTHER REVENUE**

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                            | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025 | VARIANCE                | ACTUAL JAN. -<br>JUNE, 2024 |
|-----|------------------------|-----------------------------------------------------------|-----------------------------|-------------------------|-------------------------|-----------------------------|
|     |                        |                                                           | ₦                           | ₦                       | ₦                       | ₦                           |
| 36  | 022000701100           | Central Internal Audit                                    | -                           | -                       | -                       | -                           |
| 37  | 022000800100           | Ekiti State Board Of Internal Revenue Service             | -                           | -                       | -                       | -                           |
| 38  | 022000800200           | Signage And Advertisement Agency                          | -                           | -                       | -                       | -                           |
| 39  | 022200100100           | Ministry Of Investment, Trade And Innovations             | -                           | -                       | -                       | -                           |
| 40  | 022700100100           | Bureau Of Employment, Labour And Productivity             | -                           | -                       | -                       | -                           |
| 41  | 022700700100           | Job Creation And Employment Agency                        | -                           | -                       | -                       | -                           |
| 42  | 022800100100           | Bureau Of Information, Communication And Technology (ICT) | -                           | -                       | -                       | -                           |
| 43  | 023100100100           | Ekiti State Electricity Board                             | -                           | -                       | -                       | -                           |
| 44  | 023300100100           | Ekiti State Mineral Resources Development Agency          | -                           | -                       | -                       | -                           |
| 45  | 023400100100           | Ministry Of Works And Transportation                      | -                           | -                       | -                       | -                           |
| 46  | 023400100300           | Ekiti State Traffic Management Agency                     | -                           | -                       | -                       | -                           |
| 47  | 023400100400           | Ekiti State Public Works Corporation                      | -                           | -                       | -                       | -                           |
| 48  | 023600100100           | Ministry Of Arts, Culture And Tourism Development         | -                           | -                       | -                       | -                           |
| 49  | 023800100100           | Ministry Of Budget And Economic Planning                  | -                           | -                       | -                       | -                           |
| 50  | 023800200100           | State Bureau Of Statistics                                | -                           | -                       | -                       | -                           |
| 51  | 025000100100           | Fiscal Responsibility Commission                          | -                           | -                       | -                       | -                           |
| 52  | 025200100100           | Ekiti State Water Cooperation                             | -                           | -                       | -                       | -                           |
| 53  | 025200100200           | State Rural Water Supply And Sanitation Agency            | -                           | -                       | -                       | -                           |
| 54  | 025300000000           | Ministry Of Housing And Urban Development                 | -                           | -                       | -                       | -                           |
| 55  | 025301000100           | Ekiti State Housing Corporation                           | -                           | -                       | -                       | -                           |
| 56  | 026000100100           | Bureau Of Lands                                           | -                           | -                       | -                       | -                           |
| 57  | 026000100200           | Office Of Surveyor General                                | -                           | -                       | -                       | -                           |
| 58  | 026000100400           | Urban Renewal Agency                                      | -                           | -                       | -                       | -                           |
| 59  | 026100100100           | Ministry Of Infrastructure And Public Utilities           | -                           | -                       | -                       | -                           |
|     |                        | <b>TOTAL ECONOMIC SECTOR</b>                              | <b>107,159,876.88</b>       | <b>-</b>                | <b>(107,159,876.88)</b> | <b>-</b>                    |
|     |                        |                                                           |                             |                         | -                       |                             |
|     | 030000000000           | <b>LAW &amp; JUSTICE SECTOR</b>                           |                             |                         | -                       |                             |
| 60  | 031800100100           | The Judiciary                                             |                             | -                       | -                       |                             |
| 61  | 031801100100           | Ekiti State Judicial Service Commission                   |                             | -                       | -                       |                             |
| 62  | 032600000000           | Ministry Of Justice                                       | -                           | -                       | -                       | -                           |
| 63  | 032600100100           | Ekiti State Citizen's Right                               |                             | -                       | -                       |                             |
| 64  | 032600100200           | Office Of Public Defender                                 | -                           | -                       | -                       | -                           |
| 65  | 032600100300           | Ekiti State Law Reform Commission                         |                             | -                       | -                       |                             |
|     |                        | <b>TOTAL LAW &amp; JUSTICE SECTOR</b>                     | <b>-</b>                    | <b>-</b>                | <b>-</b>                | <b>-</b>                    |
|     |                        |                                                           |                             |                         | -                       |                             |
|     | 040000000000           | <b>REGIONAL SECTOR</b>                                    |                             |                         | -                       |                             |
| 66  | 045102100100           | Ministry Of Regional and Special Duties                   | -                           | -                       | -                       | -                           |
| 67  | 045102100200           | Serve EKS Steering Committee                              |                             | -                       | -                       |                             |
| 68  | 045102100300           | Serve EKS                                                 |                             | -                       | -                       |                             |
| 69  | 045102100400           | Subvention To Dawn Commission                             |                             | -                       | -                       |                             |
|     |                        | <b>TOTAL REGIONAL SECTOR</b>                              | <b>-</b>                    | <b>-</b>                | <b>-</b>                | <b>-</b>                    |

**NOTE 9: OTHER REVENUE**

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                                   | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025 | VARIANCE         | ACTUAL JAN. -<br>JUNE, 2024 |
|-----|------------------------|------------------------------------------------------------------|-----------------------------|-------------------------|------------------|-----------------------------|
|     |                        |                                                                  | ₦                           | ₦                       | ₦                | ₦                           |
|     |                        |                                                                  |                             | -                       | -                |                             |
|     | 050000000000           | SOCIAL SECTOR                                                    |                             | -                       | -                |                             |
| 70  | 051300100100           | Ministry Of Youth And Sport Development                          | -                           | -                       | -                | -                           |
| 71  | 051305200100           | Ekiti State Sport Council                                        | -                           | -                       | -                | -                           |
| 72  | 051305300100           | Ekiti State Office Of Disability                                 | -                           | -                       | -                | -                           |
| 73  | 051400100100           | Ministry Of Women Affairs, Gender Empowerment And Social Welfare | -                           | -                       | -                | -                           |
| 74  | 051700100100           | Ministry Of Education, Science And Technology                    | -                           | -                       | -                | -                           |
| 75  | 051700100400           | Ekiti State Libabry Board                                        | -                           | -                       | -                | -                           |
| 76  | 051700100500           | Education Trust Funds                                            | -                           | -                       | -                | -                           |
| 77  | 051700100600           | State Universal Basic Education Board                            | -                           | -                       | -                | -                           |
| 78  | 051701000100           | Agency For Adult And Non Formal Education                        | -                           | -                       | -                | -                           |
| 79  | 051702600100           | School Of Agriculture And Enterprise Agency                      | -                           | -                       | -                | -                           |
| 80  | 051705300100           | Ekiti State Board For Technical And Vocational Education         | -                           | -                       | -                | -                           |
| 81  | 051705400100           | Ekiti State Scholarship Board                                    | -                           | -                       | -                | -                           |
| 82  | 051705500100           | Ekiti State Teaching Service Commission                          | -                           | -                       | -                | -                           |
| 83  | 052100100100           | Ministry Of Health And Human Services                            | -                           | -                       | -                | -                           |
| 84  | 052100200100           | Ekiti State Health Insurance Scheme                              | -                           | -                       | -                | -                           |
| 85  | 052100300100           | Primary Healthcare Development                                   | -                           | -                       | -                | -                           |
| 86  | 052110200100           | Hospital Management Board                                        | -                           | -                       | -                | -                           |
| 87  | 052110400100           | Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT  | -                           | -                       | -                | -                           |
| 88  | 053500100100           | Ministry Of Environment                                          | -                           | -                       | -                | -                           |
| 89  | 053501600100           | State Environmental Protection Agency                            | -                           | -                       | -                | -                           |
| 90  | 053505300100           | Ekiti State Waste Management Board                               | -                           | -                       | -                | -                           |
| 91  | 055100100100           | Ministry Of Local Government Affairs                             | -                           | -                       | -                | -                           |
| 92  | 055100200100           | Bureau Of Chieftaincy Affairs                                    | -                           | -                       | -                | -                           |
| 93  | 055100300100           | Bureau Of Rural And Community Development                        | -                           | -                       | -                | -                           |
|     |                        |                                                                  |                             |                         |                  | -                           |
|     |                        | TOTAL SOCIAL SECTOR                                              | -                           | -                       | -                | -                           |
|     |                        |                                                                  |                             |                         | -                |                             |
|     |                        | SUMMARY BY SECTOR                                                |                             |                         | -                |                             |
|     | A                      | ADMINISTRATION SECTOR                                            | -                           | -                       | -                | -                           |
|     | B                      | ECONOMIC SECTOR                                                  | 107,159,876.88              | -                       | (107,159,876.88) | -                           |
|     | C                      | LAW AND JUSTICE SECTOR                                           | -                           | -                       | -                | -                           |
|     | D                      | REGIONAL SECTOR                                                  | -                           | -                       | -                | -                           |
|     | E                      | SOCIAL SECTOR                                                    | -                           | -                       | -                | -                           |
|     |                        | TOTAL (A)                                                        | 107,159,876.88              | -                       | (107,159,876.88) | -                           |
|     |                        |                                                                  |                             |                         |                  |                             |

**NOTE 10: SPECIAL FUNDS / ACCOUNTS RECEIPTS FOR JANUARY TO JUNE, 2025**

| <b>MONTH</b>    | <b>REFUND OF WHT &amp;<br/>STAMP DUTY TO STATE</b> | <b>INFRASTRUCTURAL<br/>DEVELOPMENT FUND</b> | <b>PROJECT GAZELLE PRICE</b> | <b>NLN DIVIDEND REFUND<br/>TO STATE</b> | <b>TOTAL</b>      |
|-----------------|----------------------------------------------------|---------------------------------------------|------------------------------|-----------------------------------------|-------------------|
|                 | <b>₦</b>                                           | <b>₦</b>                                    | <b>₦</b>                     | <b>₦</b>                                | <b>₦</b>          |
| <b>JANUARY</b>  | -                                                  | -                                           | -                            | -                                       | -                 |
| <b>FEBRUARY</b> | -                                                  | -                                           | -                            | -                                       | -                 |
| <b>MARCH</b>    | -                                                  | 5,837,837,837.84                            | -                            | -                                       | 5,837,837,837.84  |
| <b>APRIL</b>    | 95,786,119.95                                      | 5,405,405,405.41                            | 5,000,000,000.00             | 5,555,555,555.56                        | 16,056,747,080.92 |
| <b>MAY</b>      | -                                                  | -                                           | -                            | 2,724,806,201.55                        | 2,724,806,201.55  |
| <b>JUNE</b>     | -                                                  | 13,513,513,513.52                           | -                            | 3,972,868,217.05                        | 17,486,381,730.57 |
| <b>TOTAL</b>    | 95,786,119.95                                      | 24,756,756,756.77                           | 5,000,000,000.00             | 12,253,229,974.16                       | 42,105,772,850.88 |

**NOTE 11 SALARIES AND WAGES (EMPLOYEES BENEFITS)**

**PERSONNEL COST (A)**

| <b>SECTORS</b>                | <b>ACTUAL<br/>JAN - JUNE, 2025</b> | <b>MID-YEAR<br/>BUDGET 2025</b> | <b>VARIANCE</b>         | <b>ACTUAL<br/>JAN - JUNE, 2024</b> |
|-------------------------------|------------------------------------|---------------------------------|-------------------------|------------------------------------|
|                               | <b>₦</b>                           | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>                           |
| <b>ADMINISTRATION SECTOR</b>  | 4,435,970,576.70                   | 3,164,724,400.87                | (1,271,246,175.83)      | 2,157,195,630.78                   |
| <b>ECONOMIC SECTOR</b>        | 2,745,034,576.25                   | 7,606,817,977.98                | 4,861,783,401.73        | 1,686,521,622.20                   |
| <b>LAW AND JUSTICE SECTOR</b> | 221,668,190.14                     | 163,925,372.28                  | (57,742,817.87)         | 123,546,279.86                     |
| <b>REGIONAL SECTOR</b>        | 18,785,647.63                      | 11,006,476.65                   | (7,779,170.98)          | 8,977,283.49                       |
| <b>SOCIAL SECTOR</b>          | 16,128,930,113.99                  | 12,155,999,880.14               | (3,972,930,233.85)      | 9,599,051,554.98                   |
| <b>TOTAL (A)</b>              | <b>23,550,389,104.71</b>           | <b>23,102,474,107.91</b>        | <b>(447,914,996.80)</b> | <b>13,575,292,371.31</b>           |

**PERSONNEL ANALYSIS (B)**

|                                                           | <b>ACTUAL<br/>JAN - JUNE, 2025</b> | <b>MID-YEAR<br/>BUDGET 2025</b> | <b>VARIANCE</b> | <b>ACTUAL<br/>JAN - JUNE, 2024</b> |
|-----------------------------------------------------------|------------------------------------|---------------------------------|-----------------|------------------------------------|
| <b>TOTAL NO OF EMPLOYEES AT THE BEGINNING OF THE YEAR</b> | 20,065                             | 20,065                          | -               | 19,101                             |
| <b>TOTAL NO OF EMPLOYEES EMPLOYED IN THE YEAR</b>         | 341                                | 341                             | -               | 640                                |
| <b>TOTAL NO OF EMPLOYEES RETIRED/LEFT DURING THE YEAR</b> | (529)                              | (529)                           | -               | (130)                              |
| <b>TOTAL NO OF EMPLOYEES AT THE END OF THE MID-YEAR</b>   | <b>19,877</b>                      | <b>19,877</b>                   | -               | <b>19,611</b>                      |

**PERSONNEL ANALYSIS ©**

| S/N | MONTH            | TOTAL<br>NUMBER<br>CIVIL<br>SERVANT | AMOUNT(₦)                | NUMBER<br>SECONDARY<br>SCHOOLS<br>TEACHERS | AMOUNT(₦)                | TOTAL<br>NUMBER<br>POLITICAL<br>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         |
|     | <b>TOTAL (A)</b> |                                     | <b>10,455,261,626.69</b> |                                            | <b>10,695,819,495.14</b> |                                            | <b>2,359,764,972.44</b> |       | <b>23,510,846,094.27</b> |

**OTHERS:**

|                                                |                          |
|------------------------------------------------|--------------------------|
| <b>CORPERS ALLOWANCE</b>                       | <b>25,769,639.99</b>     |
| <b>REPATRIATION</b>                            | <b>13,058,577.15</b>     |
| <b>LOCUM/INTERN</b>                            | <b>714,793.30</b>        |
| <b>TOTAL (B)</b>                               | <b>39,543,010.44</b>     |
| <b>TOTAL SALARY DUE JAN - JUN., 2025 (A+B)</b> | <b>23,550,389,104.71</b> |

**NOTE 12: SOCIAL BENEFITS & SOCIAL CONTRIBUTION**

| CODE     | DETAILS                                                                          | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET<br>2025 | VARIANCE                | ACTUAL<br>JAN. - JUNE, 2024 |
|----------|----------------------------------------------------------------------------------|-----------------------------|-------------------------|-------------------------|-----------------------------|
|          |                                                                                  | ₦                           | ₦                       | ₦                       | ₦                           |
| 210301   | PENSION                                                                          | 5,240,375,777.65            | 6,370,597,331.30        | 1,130,221,553.65        | 4,602,755,685.09            |
| 210301   | GRATUITY                                                                         | 2,941,481,488.44            | 1,500,000,000.00        | (1,441,481,488.44)      | 1,000,000,000.00            |
| 210301   | PENSION/MAINTENANCE FOR PAST<br>POLITICAL OFFICE HOLDERS (GOVS. &<br>DEP. GOVS.) | -                           | -                       | -                       | 28,000,000.00               |
| 22020663 | 10% CONTRIBUTION TO RETIREMENT<br>SAVINGS FUND ACCOUNT                           | 281,610,485.51              | 171,439,731.80          | (110,170,753.71)        | 123,323,462.84              |
| 22020650 | 5% CONTRIBUTION TO REDEEMABLE<br>RETIREMENT FUND ACCOUNT                         | 55,475,260.50               | 109,522,872.57          | 54,047,612.07           | 77,665,364.70               |
| 22020649 | ACTUARIAL VALUATION                                                              | -                           | -                       | -                       | -                           |
|          | OTHERS                                                                           |                             | -                       |                         |                             |
|          | <b>TOTAL</b>                                                                     | <b>8,518,943,012.10</b>     | <b>8,151,559,935.67</b> | <b>(367,383,076.43)</b> | <b>5,831,744,512.63</b>     |

**NOTE 13: OVERHEAD COST**

| S/N | ECONOMIC CODE | EXPENDITURE DETAILS                           | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET<br>2025  | VARIANCE                | ACTUAL<br>JAN. - JUNE, 2024 |
|-----|---------------|-----------------------------------------------|-----------------------------|--------------------------|-------------------------|-----------------------------|
|     |               |                                               | ₦                           | ₦                        | ₦                       | ₦                           |
| 1   | 220201        | TRAVEL & TRANSPORT- GENERAL                   | 9,962,118,609.36            | 4,528,468,140.19         | (5,433,650,469.18)      | 6,075,499,801.74            |
| 2   | 220202        | UTILITIES-GENERAL                             | 1,305,404,672.61            | 1,480,246,882.90         | 174,842,210.29          | 149,039,835.39              |
| 3   | 220203        | MATERIALS & SUPPLIES-GENERAL                  | 2,610,850,735.33            | 2,162,947,749.10         | (447,902,986.23)        | 2,581,945,560.62            |
| 4   | 220204        | MAINTENANCE SERVICES-<br>GENERAL              | 1,559,988,402.46            | 2,615,803,269.16         | 1,055,814,866.70        | 1,439,836,752.93            |
| 5   | 220205        | TRAINING GENERAL                              | 1,288,358,648.53            | 1,513,224,856.08         | 224,866,207.55          | 460,480,338.50              |
| 6   | 220206        | OTHER SERVICES- GENERAL                       | 14,187,439,193.61           | 14,533,987,302.60        | 346,548,108.99          | 13,193,851,986.71           |
| 7   | 220207        | CONSULTING & PROFESSIONAL<br>SERVICES-GENERAL | 210,525,587.26              | 371,300,000.00           | 160,774,412.74          | 128,561,850.00              |
| 8   | 220208        | FUEL & LUBRICANTS- GENERAL                    | 2,186,981,277.06            | 2,704,750,000.00         | 517,768,722.94          | 1,106,373,022.08            |
| 9   | 220209        | FINANCIAL CHARGES- GENERAL                    | 106,937,918.15              | 11,250,000.00            | (95,687,918.15)         | -                           |
| 10  | 220210        | MISCELLANEOUS EXPENSES<br>GENERAL             | 5,338,464,929.40            | 8,242,576,147.11         | 2,904,111,217.71        | 3,248,010,770.75            |
|     |               | <b>TOTAL</b>                                  | <b>38,757,069,973.77</b>    | <b>38,164,554,347.12</b> | <b>(592,515,626.65)</b> | <b>28,383,599,918.72</b>    |
|     |               |                                               |                             |                          |                         |                             |
|     |               |                                               |                             |                          |                         |                             |



**NOTE 13: OVERHEAD COST**

| <b>S/NO</b> | <b>ADMIN<br/>CODE</b> | <b>SECTORS</b>                | <b>ACTUAL<br/>JAN - JUNE, 2025</b> | <b>MID-YEAR<br/>BUDGET 2025</b> | <b>VARIANCE</b>         | <b>ACTUAL<br/>JAN - JUNE, 2024</b> |
|-------------|-----------------------|-------------------------------|------------------------------------|---------------------------------|-------------------------|------------------------------------|
|             |                       |                               | <b>₦</b>                           | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>                           |
| 1           | A                     | <b>ADMINISTRATION SECTOR</b>  | 23,368,883,272.70                  | 14,976,867,310.55               | (8,392,015,962.15)      | 11,515,603,986.93                  |
| 2           | B                     | <b>ECONOMIC SECTOR</b>        | 14,180,671,192.49                  | 20,221,959,166.30               | 6,041,287,973.81        | 15,420,755,592.16                  |
| 3           | C                     | <b>LAW AND JUSTICE SECTOR</b> | 541,546,695.61                     | 162,800,000.00                  | (378,746,695.61)        | 334,771,408.13                     |
| 4           | D                     | <b>REGIONAL SECTOR</b>        | 10,170,000.00                      | 29,666,250.00                   | 19,496,250.00           | 12,169,500.00                      |
| 5           | E                     | <b>SOCIAL SECTOR</b>          | 655,798,812.97                     | 2,773,261,620.47                | 2,117,462,807.50        | 1,100,299,431.50                   |
|             |                       | <b>TOTAL</b>                  | <b>38,757,069,973.77</b>           | <b>38,164,554,347.32</b>        | <b>(592,515,626.46)</b> | <b>28,383,599,918.72</b>           |

**NOTE 14: SUBVENTION/GRANTS TO TERTIARY INSTITUTIONS AND PARASTATALS**

| S/NO | ECONOMIC CODE | EXPENDITURE DETAILS   | ACTUAL<br>JAN - JUNE, 2025 | MID-YEAR<br>BUDGET 2025  | VARIANCE                  | ACTUAL<br>JAN - JUNE, 2024 | SUPPL.<br>NOTE |
|------|---------------|-----------------------|----------------------------|--------------------------|---------------------------|----------------------------|----------------|
|      |               |                       | ₦                          | ₦                        | ₦                         | ₦                          |                |
| 1    | 220401        | GRANTS TO PARASTATALS | 24,141,725,419.82          | 17,662,196,853.41        | (6,479,528,566.41)        | 30,830,174,585.95          | 8              |
|      |               |                       |                            |                          |                           |                            |                |
|      |               | <b>TOTAL</b>          | <b>24,141,725,419.82</b>   | <b>17,662,196,853.41</b> | <b>(6,479,528,566.41)</b> | <b>30,830,174,585.95</b>   |                |

|                                          |                                                       |  |  |                                                 |
|------------------------------------------|-------------------------------------------------------|--|--|-------------------------------------------------|
|                                          | ARREARS OF<br>SUBVENTION PAID IN<br>JAN. - JUNE, 2025 |  |  | 2018 SUBVENTION<br>PAID IN JAN. - JUNE,<br>2024 |
| ESUTH                                    | -                                                     |  |  | -                                               |
| COLLEGE IJERO                            | -                                                     |  |  | -                                               |
| EKSU                                     | -                                                     |  |  | -                                               |
| BOUESTI                                  | -                                                     |  |  | -                                               |
| <b>TOTAL ( B)</b>                        | -                                                     |  |  | -                                               |
|                                          |                                                       |  |  |                                                 |
| <b>Amount Due for the Year<br/>(A-B)</b> | <b>24,141,725,419.82</b>                              |  |  | <b>30,830,174,585.95</b>                        |

### NOTE 15: SUBSIDIES

| S/NO | ECONOMIC CODE | EXPENDITURE DETAILS | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025 | VARIANCE | ACTUAL<br>JAN. - JUNE, 2024 |
|------|---------------|---------------------|-----------------------------|-------------------------|----------|-----------------------------|
|      |               |                     | ₦                           | ₦                       | ₦        | ₦                           |
| 1    |               |                     |                             |                         |          |                             |
|      |               |                     |                             |                         |          |                             |
|      |               | TOTAL               | -                           | -                       | -        | -                           |

**NOTE 16: DEPRECIATION CHARGES**

| S/NO | DETAILS                    | JAN. - JUNE, 2025        | JAN. - JUNE, 2024        | REF. NOTE |
|------|----------------------------|--------------------------|--------------------------|-----------|
|      |                            | <b>₦</b>                 | <b>₦</b>                 |           |
|      | <b>PPE</b>                 |                          |                          |           |
| 1    | BUILDING                   | 2,034,632,527.15         | 1,885,850,571.43         | 32        |
| 2    | INFRASTRUCTURE             | 15,920,014,556.57        | 12,291,636,737.77        | 32        |
| 3    | PLANT AND MACHINERY        | 325,199,253.58           | 464,021,192.10           | 32        |
| 4    | TRANSPORTATION EQUIPMENT   | 1,795,244,837.66         | 1,869,901,080.41         | 32        |
| 5    | OFFICE EQUIPMENT           | 2,304,695,155.65         | 1,982,591,922.68         | 32        |
| 6    | FURNITURES AND FITTINGS    | 985,039,302.19           | 757,461,210.79           | 32        |
| 7    | SPECIALISED ASSETS         | 581,568,638.24           | 133,162,233.92           | 32        |
|      | <b>INVESTMENT PROPERTY</b> |                          |                          |           |
| 8    | BUILDINGS                  | 504,539,919.94           | 500,503,713.00           | 33        |
|      | <b>TOTAL</b>               | <b>24,450,934,190.99</b> | <b>19,885,128,662.10</b> |           |

### NOTE 20: PUBLIC DEBT CHARGES

|        |                                | ACTUAL                  | MID-YEAR<br>BUDGET    | VARIANCE                  | ACTUAL                  |
|--------|--------------------------------|-------------------------|-----------------------|---------------------------|-------------------------|
| CODE   | DETAILS                        | JAN - JUNE, 2025        | 2025                  |                           | JAN - JUNE, 2024        |
|        |                                | ₦                       | ₦                     | ₦                         | ₦                       |
| 220602 | DOMESTIC LOAN INTEREST CHARGES | 2,119,904,140.23        | -                     |                           | 6,163,999,402.31        |
| 220601 | FOREIGN LOAN INTEREST CHARGES  | 1,203,047,806.02        | 200,000,000.00        | - 3,122,951,946.25        | 469,108,453.70          |
|        | <b>TOTAL (A)</b>               | <b>3,322,951,946.25</b> | <b>200,000,000.00</b> | <b>(3,122,951,946.25)</b> | <b>6,633,107,856.01</b> |
|        |                                |                         |                       |                           |                         |

**NOTE 21: SPECIAL PROGRAMMES/PROJECTS**

| SUPPL. NO |                             | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET<br>2025 | VARIANCE              | ACTUAL<br>JAN. - JUNE, 2024 |
|-----------|-----------------------------|-----------------------------|-------------------------|-----------------------|-----------------------------|
|           |                             | ₦                           | ₦                       | ₦                     |                             |
| 9A        | Special Programmes/Projects | 3,493,891,613.17            | 7,771,163,608.12        | 503,040,749.43        | 8,675,598,896.33            |
| 9B        | Projects Financed by grants | 3,774,231,245.52            |                         |                       | 1,214,482,126.26            |
|           | TOTAL                       | <b>7,268,122,858.69</b>     | <b>7,771,163,608.12</b> | <b>503,040,749.43</b> | <b>9,890,081,022.59</b>     |

**NOTE 26: CASH AND CASH EQUIVALENT AS AT 30TH JUNE, 2025**  
**RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 30TH JUNE, 2025**

|      |          |               |                            | JUNE, 2025         | JUNE, 2024         |
|------|----------|---------------|----------------------------|--------------------|--------------------|
| S/NO | MDA      | BANKS         | ACCOUNT DETAILS            | CLOSING BALANCES   | CLOSING BALANCES   |
|      |          |               |                            | ₦                  | ₦                  |
| 1    | Treasury | Access        | CAPITAL 1                  | - 1,285,410,155.59 | -758,281,872.20    |
| 2    | Treasury | Access        | E- PAYROLL MDAS            | 3,080,764.28       | 15,096,663.30      |
| 3    | Treasury | Access        | E- PAYROLL PENSION         | 2,387,049.06       | 3,850,241.85       |
| 4    | Treasury | Access        | EKSG TREASURY ACCOUNT      | -                  | -                  |
| 5    | Treasury | Access        | CSS                        | 11,641,996.09      | 133,193,360.01     |
| 6    | Treasury | Access        | HEALTH INTERVENTION        | 305,984,770.39     | 370,057,781.24     |
| 7    | Treasury | Access        | INTERVENTION               | 2,902,103.33       | 3,103,133,935.92   |
| 8    | Treasury | Access        | FAAC VAT                   | 1,484,832,380.84   | 4,372,540,670.29   |
| 9    | Treasury | FIRST         | IGR                        | 62,955.52          | -                  |
| 10   | Treasury | FIRST         | ECOLOGICAL FUND            | 1,409,999,122.81   | 706,357,805.38     |
| 11   | Treasury | FIRST         | SOVEREIGN                  | 699,076,437.00     | 766,299,982.80     |
| 12   | Treasury | FIRST         | SABER PROGRAMME (NAIRA)    | 686,613,786.80     | -                  |
| 13   | Treasury | KEYSTONE      | IGR                        | 86,071.80          | 83,796.66          |
| 14   | Treasury | POLARIS       | CRF                        | -                  | 83,695,986.96      |
| 15   | Treasury | PREMIUM TRUST | FAAC                       | 37,191,743.59      | (1,525,052,135.05) |
| 16   | Treasury | PREMIUM TRUST | IGR                        | 81,866,041.43      | 5,209,543,820.99   |
| 17   | Treasury | PREMIUM TRUST | TSA                        | 10,007,182,495.89  | 5,426,159,082.99   |
| 18   | Treasury | PREMIUM TRUST | PENSION PAYROLL            | 7,750,751.26       | 39,841,918.10      |
| 19   | Treasury | PREMIUM TRUST | MDA E-PAYROLL              | 48,931,353.80      | 217,841,756.01     |
| 20   | Treasury | PREMIUM TRUST | CSS                        | 3,484.00           | 3,500.00           |
| 21   | Treasury | PREMIUM TRUST | SALARY COLLECTION          | 3,176,253,486.92   | -                  |
| 22   | Treasury | PROVIDUS      | RESERVE                    | 269,732.17         | 269,732.17         |
| 23   | Treasury | STANBIC       | AGRIC SPECIAL INTERVENTION | 1,000,000,939.55   |                    |
| 24   | Treasury | STANBIC       | IGR                        | 500,025,350.60     | 25,350.00          |
| 25   | Treasury | STERLING      | RESERVE FUND               | 10.00              |                    |
| 26   | Treasury | STERLING      | CSS                        | 154,489,958.02     |                    |
| 27   | Treasury | STERLING      | CACS REPAYMENT             | 127,000,587.61     | 155,414,172.45     |
| 28   | Treasury | STERLING      | CACS 2                     | 8,586,611.66       | 110,548,776.57     |
| 29   | Treasury | STERLING      | OJA OBA                    | 56,440,216.11      | 32,106,679.89      |
| 30   | Treasury | STERLING      | TSA RESERVE                | 53,101,684.58      |                    |
| 31   | Treasury | STERLING      | SEVERANCE                  | 3,873,992.08       | 3,873,992.08       |
| 32   | Treasury | STERLING      | IGR EXPENDITURE            | 252,054,723.54     | 1,374,946,088.46   |
| 33   | Treasury | UBA           | CAPITAL                    | -                  |                    |
| 34   | Treasury | UBA           | FURNITURE ALLOWANCE        | 5,861,731.85       | 5,861,731.85       |
| 35   | Treasury | UBA           | IGR EXPENDITURE            | -                  | (311.83)           |
| 36   | Treasury | UBA           | SOVEREIGN WEALTH           | 2,000,046.89       | 1,002,000,187.75   |
| 37   | Treasury | UNION         | LAPTOP REPAYMENT           | 5,958,088.82       | 5,829,693.24       |
| 38   | Treasury | UNITY         | IGR EXPENDITURE            | 383,844,084.47     |                    |
| 39   | Treasury | UNITY         | CAPITAL                    | 500,000,045.00     | 138.00             |
| 40   | Treasury | UNITY         | SURWASH CONSOLIDATED       | 686,708,580.56     | 1,645,399,629.99   |

**NOTE 26: CASH AND CASH EQUIVALENT AS AT 30TH JUNE, 2025**

**RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 30TH JUNE, 2025**

|    |          |        |                       | JUNE, 2025               | JUNE, 2024               |
|----|----------|--------|-----------------------|--------------------------|--------------------------|
| 41 | Treasury | WEMA   | NG CARES              | 117,175,165.08           | 3,277,611,381.24         |
| 42 | Treasury | WEMA   | EKSG REMITTANCE       | 1.48                     | 85.75                    |
| 43 | Treasury | WEMA   | INTEREST              | 403,967.36               | 403,967.36               |
| 44 | Treasury | WEMA   | PROCEED FROM SHARES   | 193,892.95               | 162,625.33               |
| 45 | Treasury | WEMA   | OJA-OBA MODERN MARKET | -                        | 1,904.00                 |
| 46 | Treasury | WEMA   | UNICEF GCC            | 1,883.38                 | 1,883.38                 |
| 47 | Treasury | WEMA   | SFTAS                 | 50.00                    | 50.00                    |
| 48 | Treasury | ZENITH | CRF                   | 5,361,180.02             | 5,361,180.02             |
| 49 | Treasury | ZENITH | IGR EXPENDITURE       | 208.75                   | 208.75                   |
|    |          |        | <b>TOTAL</b>          | <b>20,543,789,371.75</b> | <b>25,784,185,441.70</b> |
|    |          |        |                       | 20,544,059,104           | 269,732.17               |

**EKSG IGR COLLECTION ACCOUNT BALANCES AS AT 30TH JUNE, 2024**

|    |          |                |                                | JUNE '2025              | JUNE '2024              |
|----|----------|----------------|--------------------------------|-------------------------|-------------------------|
| 1  | Treasury | ACCESS         | DRV LICENCE                    | 13,867,528.70           | 6,591,150.00            |
| 2  | Treasury | ACCESS         | LEGAL FEE                      | 122,295,710.06          | 52,945,601.71           |
| 3  | Treasury | ACCESS         | TRAFFIC OFFENCE                | 4,030,739.90            | 988142.27               |
| 4  | Treasury | ACCESS         | EKSG CONS REV ACCOUNT          | 57,642,963.36           | 20,948,117.33           |
| 5  | Treasury | ACCESS         | EKSG CONS IGR ACCOUNT          | 95,957,945.39           | 757,276,994.30          |
| 6  | Treasury | ECO            | EKSG IGR COLLECTION ACCOUNT    | 997.50                  | 997.50                  |
| 7  | Treasury | FCMB           | EKSG PAYDIRECT ACCT WHT/ STAMP | 337,786,980.21          | 167,474,804.81          |
| 8  | Treasury | FIDELITY       | EKSG REVENUE ACCOUNT           | -                       | 17,615,751.42           |
| 9  | Treasury | FIDELITY       | EKSG TAXI & BUS FEES           | 1,236,446.25            | 1,236,446.25            |
| 10 | Treasury | FIRST          | EKSG REVENUE ACCOUNT           | 1,168,961.04            |                         |
| 11 | Treasury | FIRST          | EKSG IGR CONSUL ACCT           | 105,435,727.29          | 36,284,422.25           |
| 12 | Treasury | FIRST          | EKSG PLATE NUMBER              | 5,632,756.78            | 22,579,889.16           |
| 13 | Treasury | FIRST          | EKSG CONSOLIDATED IGR ACCOUNT  | 33,513,817.93           | 109,186,908.17          |
| 14 | Treasury | KEYSTONE       | EKS IGR COLLECTION ACCOUNT     | 1,598,670.43            | 66,195.01               |
| 15 | Treasury | POLARIS        | AUTOREG                        | 563,782.50              | 2,109,220.00            |
| 16 | Treasury | POLARIS        | EKSG IGR REMITTANCE            | 1,722,737.73            | 925,224.73              |
| 17 | Treasury | POLARIS        | EKSG VEHICLE REG               | 45,670.88               | 45,670.88               |
| 18 | Treasury | STANBIC IBTC   | EKSG IGR CENTRAL REMIT ACCOUNT | -                       | 3,890,734.48            |
| 19 | Treasury | STERLING       | EKSG IGR E-PAY ACCOUNT         | -                       | 1.00                    |
| 20 | Treasury | UBA            | EKSG GOVT. CONS. IGR           | 65,984,637.89           | 86,752,113.35           |
| 21 | Treasury | UNION          | EKSG TIPPER                    | 958.25                  | 958.25                  |
| 22 | Treasury | UNION          | EKSG HOUSING DEBT RECOV        | 6,232,878.20            | 35,126,878.00           |
| 24 | Treasury | UNION          | INTERSWITCH PYT STATE IGR      | 5,230,649.39            | 3,838,224.56            |
| 25 | Treasury | WEMA           | REVENUE E-PAY ACCOUNT          | 2,122,128.49            |                         |
| 26 | Treasury | WEMA           | EKSG TRYCIRCLE/AKOTO           | 381,363.95              |                         |
| 27 | Treasury | ZENITH         | EKSG IGR DISTRI ACCT           | 29,976,525.45           | 21,675,604.82           |
|    |          | <b>TOTAL ©</b> | <b>TOTAL</b>                   | <b>1,046,896,751.96</b> | <b>1,347,560,050.25</b> |



**NOTE 26: CASH AND CASH EQUIVALENT AS AT 30TH JUNE, 2025**  
**RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 30TH JUNE, 2025**

|  |  |  |  |            |            |
|--|--|--|--|------------|------------|
|  |  |  |  | JUNE, 2025 | JUNE, 2024 |
|--|--|--|--|------------|------------|

**RECONCILED CASH BOOK BALANCES OF MDAs AS AT 30/06/2025**

|   |  | <b>MDA</b>               |  | <b>JUNE '2025</b>       | <b>JUNE '2024</b>       |
|---|--|--------------------------|--|-------------------------|-------------------------|
| 1 |  | EDUCATION TRUST FUND (D) |  | 80,387,578.52           | 487,854,736.86          |
| 2 |  | SUBEB                    |  | 8,749,115,229.06        | 2,871,686,113.53        |
|   |  |                          |  |                         |                         |
|   |  |                          |  |                         |                         |
|   |  |                          |  |                         |                         |
|   |  | <b>TOTAL</b>             |  | <b>8,829,502,807.58</b> | <b>3,359,540,850.39</b> |

**RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (PFMU)**

|  |       |                                          |  | <b>JUNE '2025</b>        | <b>JUNE '2024</b>        |
|--|-------|------------------------------------------|--|--------------------------|--------------------------|
|  |       | BALANCE B/F                              |  | 36,710,136,758.21        | 6,556,973,727.99         |
|  | ADD:  | TOTAL AMOUNT RECEIVED<br>DURING THE YEAR |  | <u>19,385,218,137.61</u> | <u>21,755,031,819.58</u> |
|  |       |                                          |  | 56,095,354,895.82        | 28,312,005,547.57        |
|  | LESS: | AMOUNT UTILIZED DURING<br>THE YEAR       |  | (25,286,838,473.36)      | (6,581,168,508.18)       |
|  |       | <b>CLOSING BALANCE</b>                   |  | <b>30,808,516,422.46</b> | <b>21,730,837,039.39</b> |

**RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (SDG)**

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

**NOTE 26: CASH AND CASH EQUIVALENT AS AT 30TH JUNE, 2025**  
**RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 30TH JUNE, 2025**

|                                                                             |       |                                     |  | JUNE, 2025           | JUNE, 2024          |
|-----------------------------------------------------------------------------|-------|-------------------------------------|--|----------------------|---------------------|
| <b>RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (MINISTRY OF HEALTH)</b> |       |                                     |  |                      |                     |
|                                                                             |       |                                     |  | <b>JUNE '2025</b>    | <b>JUNE '2024</b>   |
|                                                                             |       | BALANCE B/F                         |  | 108,523,900.80       | 4,278,816.37        |
|                                                                             | ADD:  | TOTAL LOAN RECEIVED DURING THE YEAR |  | <u>13,797,478.96</u> | <u>-</u>            |
|                                                                             |       |                                     |  | 122,321,379.76       | 4,278,816.37        |
|                                                                             | LESS: | AMOUNT UTILIZED DURING THE YEAR     |  | (117,141,403.55)     | (688,485.70)        |
|                                                                             |       | <b>CLOSING BALANCE</b>              |  | <b>5,179,976.21</b>  | <b>3,590,330.67</b> |

| <b>RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (PRIMARY HEALTH CARE DEV. AGENCY)</b> |       |                                     |  |                       |                       |
|------------------------------------------------------------------------------------------|-------|-------------------------------------|--|-----------------------|-----------------------|
|                                                                                          |       |                                     |  | <b>JUNE '2025</b>     | <b>JUNE '2024</b>     |
|                                                                                          |       | BALANCE B/F                         |  | 450,790,581.62        | 303,542,149.29        |
|                                                                                          | ADD:  | TOTAL LOAN RECEIVED DURING THE YEAR |  | <u>342,291,725.82</u> | <u>273,268,811.05</u> |
|                                                                                          |       |                                     |  | 793,082,307.44        | 576,810,960.34        |
|                                                                                          | LESS: | AMOUNT UTILIZED DURING THE YEAR     |  | (339,791,586.30)      | (61,632,855.57)       |
|                                                                                          |       | <b>CLOSING BALANCE</b>              |  | <b>453,290,721.14</b> | <b>515,178,104.77</b> |

| <b>DOLLAR ACCOUNT</b> |          |                                                      |                               | <b>JUNE '2025</b>     | <b>JUNE '2024</b>  |
|-----------------------|----------|------------------------------------------------------|-------------------------------|-----------------------|--------------------|
| <b>S/NO</b>           |          |                                                      |                               | <b>AMOUNT (\$)</b>    | <b>AMOUNT (\$)</b> |
| 1                     | Treasury | WEMA                                                 | COVID-19 DOLLAR               | -                     | -                  |
| 2                     | Treasury | FIRST BANK                                           | SABER PROGRAMME CONS (DOLLAR) | 594.86                | -                  |
| 3                     | Treasury | UNITY                                                | SURWASH CONSOLIDATED (DOLLAR) | 457,715.84            | 0.52               |
|                       |          |                                                      |                               | 458,310.70            | 0.52               |
|                       |          | <b>TOTAL (B) NAIRA VALUE \$458,310.70 *N1,529.71</b> |                               | <b>701,082,460.90</b> | <b>781.72</b>      |

**NOTE:** The Closing Rate of Dollar to Naira was N1,529.71 as at 30th June, 2025

|  |  |                                 |  |                          |                          |
|--|--|---------------------------------|--|--------------------------|--------------------------|
|  |  | <b>TOTAL CASH BOOK BALANCES</b> |  | <b>62,388,562,261.41</b> | <b>52,740,892,598.89</b> |
|--|--|---------------------------------|--|--------------------------|--------------------------|

**NOTE 27 A: RECEIVABLES (ADVANCES)**

| S/NO | MDA                               | AS AT 30/06/2025        | AS AT 30/06/2024        | REF. NOTE |
|------|-----------------------------------|-------------------------|-------------------------|-----------|
|      | <b>TREASURY</b>                   | <b>₦</b>                | <b>₦</b>                |           |
| 1    | WEMA SHARES                       | 46,765,785.84           | 46,668,925.36           | <b>12</b> |
| 2    | ADVANCES                          | 2,398,216,633.77        | 3,757,476,794.36        |           |
| 3    | Loan to other tiers of Government | 990,877,823.64          | 1,077,383,161.46        |           |
| 4    | Tax Receivable                    | 3,566,240,157.31        | 3,101,868,305.93        |           |
|      | <b>TOTAL RECEIVABLE</b>           | <b>7,002,100,400.56</b> | <b>7,983,397,187.11</b> |           |
|      |                                   |                         |                         |           |

**NOTE 27 B: ARREAS OF REVENUE**[illegible]

**NOTE 28: PREPAYMENTS**[illegible]

**NOTE 29 A : INVENTORIES**

| S/NO | CLASSIFICATION BY FUNCTION                               | AS AT 30/06/2025 | AS AT 30/06/2024 | REF. NOTE |
|------|----------------------------------------------------------|------------------|------------------|-----------|
|      |                                                          | ₦                | ₦                |           |
| 1    | ENGINEERING STORES                                       | -                |                  |           |
| 2    | MEDICAL STORES                                           | 341,000.00       |                  |           |
| 3    | INDUSTRIAL & CHEMICAL STORES                             | -                |                  |           |
| 4    | AMMUNITIONS                                              | -                |                  |           |
| 5    | FUEL & LUBRICANTS                                        | -                |                  |           |
| 6    | AGRICULTURAL INPUTS                                      | -                |                  |           |
| 7    | FARM STOCK                                               | -                |                  |           |
| 8    | SCHOLASTIC MATERIALS                                     | -                |                  |           |
| 9    | STATIONERIES STORES                                      | 8,025,646.73     |                  |           |
| 10   | PRINTED MATERIALS                                        | 94,784,553.87    |                  |           |
| 11   | BUILDING MATERIALS                                       | -                |                  |           |
| 12   | STRATEGIC STOCK PILES                                    | -                |                  |           |
| 13   | UNISSUED CURRENCY                                        | -                |                  |           |
| 14   | STAMPS & OTHER POSTAL SERVICES SUPPLIES<br>HELD FOR SALE | 21,812.50        |                  |           |
| 15   | PROPERTY HELD FOR SALE                                   | -                |                  |           |
| 16   | AIRCRAFT SPARE STORE                                     | -                |                  |           |
| 17   | COMPUTER/INFORMATION TECHNOLOGY STORE                    | 1,231,111.12     |                  |           |
| 18   | PROVISIONAL STORE                                        | -                |                  |           |
| 19   | EQUIPMENT STORE                                          | 5,268,936.37     |                  |           |
| 20   | PROJECTS STORE (IPPIS, GIFMIS, IPSAS , ETC)              | -                |                  |           |
| 21   | ELECTRICAL/ELECTRONIC STORE                              | -                |                  |           |
| 22   | GRAINS STORE                                             | -                |                  |           |
| 23   | PERISHABLE STORE                                         | -                |                  |           |
| 24   | MOTOR SPARE STORE                                        | -                |                  |           |
| 25   | RAIL SPARE STORE                                         | -                |                  |           |

|    |                                           |                       |   |  |
|----|-------------------------------------------|-----------------------|---|--|
| 26 | SHIP SPARE STORE                          | -                     |   |  |
| 27 | FURNITURE STORE                           | 5,819,500.00          |   |  |
| 28 | PLANT/ EQUIPMENT STORE                    | -                     |   |  |
| 29 | PLANT/ EQUIPMENT SPARE STORE              | -                     |   |  |
| 30 | ANIMAL FEED STORE                         | -                     |   |  |
| 31 | VETERINARY STORE                          | -                     |   |  |
| 32 | CLASS WARE/APPARATUS STORE                | -                     |   |  |
| 33 | LABORATORY EQUIPMENT STORE                | -                     |   |  |
| 34 | UNIFORM STORE                             | 593,500.00            |   |  |
| 35 | OTHER STOCKS                              | 1,038,175.76          |   |  |
| 36 | WORK-IN-PROGRESS (INVENTORIES UNDER CONST | -                     |   |  |
|    |                                           | -                     |   |  |
|    | <b>TOTAL</b>                              | <b>117,124,236.35</b> | - |  |
|    |                                           |                       |   |  |

**NOTE 29 B : INVENTORIES BY SECTOR**

| S/NO | CLASSIFICATION BY SECTORS     | AS AT 30/06/2025      | AS AT 30/06/2024 | REF. NOTE |
|------|-------------------------------|-----------------------|------------------|-----------|
|      |                               | <b>₦</b>              | <b>₦</b>         |           |
|      | <b>ADMINISTRATION SECTOR</b>  | 8,260,000.00          |                  |           |
|      | <b>ECONOMIC SECTOR</b>        | 105,338,548.85        |                  |           |
|      | <b>LAW AND JUSTICE SECTOR</b> | -                     |                  |           |
|      | <b>REGIONAL SECTOR</b>        | -                     |                  |           |
|      | <b>SOCIAL SECTOR</b>          | 3,525,687.50          |                  |           |
|      | <b>TOTAL</b>                  | <b>117,124,236.35</b> |                  |           |

### NOTE 31: INVESTMENTS

| S/NO |                                                 | AS AT 30/06/2025 | AS AT 30/06/2025        | AS AT 30/06/2024        | REF. NOTES |
|------|-------------------------------------------------|------------------|-------------------------|-------------------------|------------|
|      | <b>LOCAL INVESTMENTS</b>                        | <b>₦</b>         |                         | <b>₦</b>                |            |
| 1    | STOCKS (SHARES IN QUOTED COMPANIES):            |                  |                         |                         |            |
|      | OKOMU OIL                                       | 39,500,000.00    |                         | 29,150,000.00           |            |
|      | MTN NIG. COMM                                   | 101,345,887.50   |                         | 95,329,510.00           |            |
|      | STANBIC                                         | 5,015,000.00     |                         | 3,068,000.00            |            |
|      | WEMA BANK - Reconstruction                      | 6,634,672,882.65 |                         | 1,182,591,839.00        |            |
|      | ZENITH                                          | 77,709,527.90    |                         | 70,331,405.00           |            |
|      | GTHC                                            | 8,125,000.00     |                         | 14,872,167.00           |            |
|      | ACCESS                                          | 65,007,150.00    |                         | 34,483,315.00           |            |
|      | UBA                                             | 10,620,000.00    |                         | 8,243,954.00            |            |
|      | OANDO                                           | -                |                         | 16,500,000.00           |            |
|      | FGS(BOND)                                       | 10,000,000.00    |                         | -                       |            |
|      | ETERNAL PLC                                     | 4,300,000.00     |                         | -                       |            |
|      | FIRST HOLDCO PLC                                | 41,025,452.00    |                         | -                       |            |
|      | LAFARGE AFRICAL PLC                             | 9,390,568.00     |                         | -                       |            |
|      | NIGERIA BREWERIES                               | 5,900,000.00     |                         | -                       |            |
|      | UNITED CAPITAL OIL                              | 5,715,000.00     |                         | -                       |            |
|      | COMMERCIAL PAPER (DANGOTE)                      | 44,526,987.76    |                         | -                       |            |
|      | FIXED DEPOSIT (PREMIUM TRUST)                   | 100,000,000.00   |                         | -                       |            |
|      | TREASURY BILL (PREMIUM TRUST)                   | 100,000,000.00   |                         | -                       |            |
|      | TREASURY BILL (FIDELITY BANK)                   | 100,000,000.00   |                         | -                       |            |
|      | Total Stocks Value                              | 7,362,853,455.81 | 7,362,853,455.81        | 1,454,570,190.00        |            |
| 2    | IKUN EKITI DIARY FARM & PRODUCTIONS (ASSOCIATE) |                  | 640,000,000.00          | 989,244,342.00          |            |
| 3    | IRE CLAY PRODUCTS LTD (ASSOCIATE)               |                  | 267,000,000.00          | 83,160,000.00           |            |
|      | <b>TOTAL</b>                                    |                  | <b>8,269,853,455.81</b> | <b>2,526,974,532.00</b> |            |

**NOTE 32: SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (PPE)**

| 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        | <b>433,175,220,811.34</b> |
| ADDITION DURING THE YEAR                      | 3,666,228,225.00         | 3,794,684,003.43          | 6,644,233,157.54          | 169,300,000.00          | 688,591,786.47                                | 1,151,091,722.11         | 994,778,915.00          | 2,231,585,727.47        | <b>19,340,493,537.02</b>  |
| WIP COMPLETED (CLASSIFIED)                    | -                        | 4,541,972,100.26          | 22,501,451,705.73         | -                       | -                                             | -                        | -                       | 500,000,000.00          | <b>27,543,423,805.99</b>  |
| DISPOSAL                                      | -                        | -                         | -                         | -                       | -                                             | -                        | -                       | -                       | -                         |
| REVALUATION SURPLUS                           | -                        | -                         | -                         | -                       | -                                             | -                        | -                       | -                       | -                         |
| <b>COST AS AT 30/06/2025</b>                  | <b>27,739,340,425.13</b> | <b>101,731,626,357.72</b> | <b>318,400,291,131.43</b> | <b>3,251,992,535.84</b> | <b>8,976,224,188.29</b>                       | <b>9,218,780,622.60</b>  | <b>4,925,196,510.97</b> | <b>5,815,686,382.38</b> | <b>480,059,138,154.35</b> |
| <b>DEPRECIATION:</b>                          |                          |                           |                           |                         |                                               |                          |                         |                         | -                         |
| 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          | <b>131,963,658,090.84</b> |
| DEPRECIATION CHARGE FOR THE PERIOD            | -                        | 2,034,632,527.15          | 15,920,014,556.57         | 325,199,253.58          | 1,795,244,837.66                              | 2,304,695,155.65         | 985,039,302.19          | 581,568,638.24          | <b>23,946,394,271.05</b>  |
| DISPOSAL                                      | -                        | -                         | -                         | -                       | -                                             | -                        | -                       | -                       | -                         |
| <b>ACCUMULATED DEP. AS AT 30/06/2025</b>      | <b>-</b>                 | <b>36,032,877,453.15</b>  | <b>86,616,347,864.50</b>  | <b>2,369,943,665.80</b> | <b>13,073,157,667.08</b>                      | <b>11,303,537,027.10</b> | <b>5,286,237,813.20</b> | <b>1,227,950,871.05</b> | <b>155,910,052,361.89</b> |
| <b>CARRYING AMOUNT (NBV) AS AT 30/06/2025</b> | <b>27,739,340,425.13</b> | <b>99,696,993,830.57</b>  | <b>302,480,276,574.85</b> | <b>2,926,793,282.26</b> | <b>7,180,979,350.63</b>                       | <b>6,914,085,466.95</b>  | <b>3,940,157,208.77</b> | <b>5,234,117,744.15</b> | <b>456,112,743,883.30</b> |
| WIP                                           |                          | 5,545,469,072.56          | 91,828,536,679.27         | -                       |                                               | 2,200,000,000.00         | 217,000,000.00          |                         | <b>99,791,005,751.83</b>  |
| <b>CARRYING AMOUNT (NBV) AS AT 30/06/2024</b> | <b>21,355,525,261.23</b> | <b>92,406,677,999.85</b>  | <b>233,541,098,017.69</b> | <b>4,176,190,728.92</b> | <b>7,479,604,321.63</b>                       | <b>5,947,775,768.05</b>  | <b>3,029,844,843.18</b> | <b>1,198,460,105.24</b> | <b>369,135,177,045.78</b> |



**NOTE 32B: SCHEDULE OF FIXED ASSETS (WORK IN PROGRESS)**

| <b>S/NO</b> |  | <b>CLASSIFICATION</b>           | <b>DETAILS</b>     | <b>AMOUNT</b>            | <b>TOTAL</b>             |
|-------------|--|---------------------------------|--------------------|--------------------------|--------------------------|
|             |  |                                 |                    | <b>₦</b>                 | <b>₦</b>                 |
|             |  | <b>BUILDING</b>                 | <b>MDAs</b>        | <b>5,545,469,072.56</b>  |                          |
|             |  |                                 |                    |                          | <b>5,545,469,072.56</b>  |
|             |  | <b>INFRASTRUCTURE</b>           | <b>MDAs</b>        | <b>91,828,536,679.27</b> |                          |
|             |  |                                 |                    |                          | <b>91,828,536,679.27</b> |
|             |  | <b>OFFICE EQUIPMENT</b>         | <b>MDAs</b>        | <b>2,200,000,000.00</b>  |                          |
|             |  |                                 |                    |                          | <b>2,200,000,000.00</b>  |
|             |  | <b>FURNITURE &amp; FITTINGS</b> | <b>MDAs</b>        | <b>217,000,000.00</b>    |                          |
|             |  |                                 |                    |                          | <b>217,000,000.00</b>    |
|             |  |                                 | <b>GRAND TOTAL</b> |                          | <b>99,791,005,751.83</b> |

## NOTE 33: INVESTMENT PROPERTY

|                                               | NOTE 33A                 |
|-----------------------------------------------|--------------------------|
|                                               | LAND & BUILDING          |
| DEPRECIATION RATE                             | 2%                       |
|                                               | ₦                        |
| COST AS AT 1/1/2025                           | 25,226,995,997.06        |
| ADDITION DURING THE YEAR                      | -                        |
| DISPOSAL                                      |                          |
| REVALUATION SURPLUS                           | -                        |
| <b>COST AS AT 30/06/2025</b>                  | <b>25,226,995,997.06</b> |
| <b>DEPRECIATION:</b>                          |                          |
| DEPRECIATION AS AT 01/01/2025                 | 3,670,040,056.10         |
| DEPRECIATION CHARGE FOR THE PERIOD            | 504,539,919.94           |
| DISPOSAL                                      |                          |
| <b>ACCUMULATED DEP. AS AT 30/06/2025</b>      | <b>4,174,579,976.04</b>  |
| <b>CARRYING AMOUNT (NBV) AS AT 30/06/2025</b> | <b>24,722,456,077.12</b> |
| <b>CARRYING AMOUNT (NBV) AS AT 30/06/2024</b> | <b>24,524,681,937.06</b> |

**NOTE 33B: DETAILS OF INVESTMENT PROPERTIES**

| S/NO                                   | DETAILS                                     | AMOUNT                    | AMOUNT                    |
|----------------------------------------|---------------------------------------------|---------------------------|---------------------------|
|                                        |                                             | JAN - JUN., '2025         | JAN - JUN., '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            | 188,000,000.00            |
| 4                                      | IKOGOSI WARM SPRING RESORT                  | 309,400,000.00            | 503,200,000.00            |
| 5                                      | FOUNTAIN HOTEL, ADO EKITI                   | 151,650,000.00            | 151,650,000.00            |
| 6                                      | EKITI HOUSE, WUSE ABUJA                     | 8,870,000,000.00          | 8,883,120,000.00          |
| 7                                      | 15 MILVERTON ROAD HOUSE                     | 3,136,961,000.00          | 3,960,000,000.00          |
| 8                                      | OBAFEMI AWOLOWO CIVIC AND CONFERENCE CENTRE | 3,338,000,000.00          | 3,330,000,000.00          |
| 9                                      | EKITI PARAPO PAVILION                       | 2,250,000,000.00          | 2,072,000,000.00          |
| 10                                     | ARCHBISHOP ADETILOYE ABIODUN HALL           | 168,000,000.00            | 169,394,000.00            |
| 11                                     | ILASA YAM CONDITION FACILITY                | 133,000,000.00            | 133,000,000.00            |
| 12                                     | EYIYATO HOUSING ESTATE                      | 850,000,000.00            | -                         |
| 13                                     | MINISTRY OF AGRICULTURE                     | 6,169,025,053.16          | 6,169,025,053.16          |
|                                        | GRAND TOTAL                                 | 28,947,036,053.16         | 28,230,389,053.16         |
| TOTAL INVESTMENT PROPERTY              |                                             | 28,947,036,053.16         | 28,230,389,053.16         |
| LESS: LAND                             |                                             | <u>(50,000,000.00)</u>    | <u>(50,000,000.00)</u>    |
| DEPRECIABLE VALUE                      |                                             | 28,897,036,053.16         | 28,180,389,053.16         |
| LESS: DEPRECIATION                     |                                             | <u>(4,174,579,976.04)</u> | <u>(3,655,707,116.10)</u> |
| CARRYING AMOUNT (NBV) AS AT 30/06/2025 |                                             | <u>24,722,456,077.12</u>  | <u>24,524,681,937.06</u>  |

**NOTE 37: UNREMITTED DEDUCTIONS**

| DETAILS                            |  |  |  | BALANCE AS AT<br>JUNE, 2025 | BALANCE AS AT<br>JUNE, 2024 |
|------------------------------------|--|--|--|-----------------------------|-----------------------------|
| UNREMITTED DEDUCTIONS FROM SALARY: |  |  |  | <b>N</b>                    | <b>N</b>                    |
| NHIS                               |  |  |  | -                           |                             |
| CONTRIBUTORY PENSION SCHEME        |  |  |  | 13,620,939.29               | 44,339,574.32               |
| UNION DUES                         |  |  |  | 32,016,525.64               | 35,029,021.48               |
| COOPERATIVE SOCIETY                |  |  |  | 1,370,914,022.73            | 1,149,211,566.19            |
| NATIONAL HOUSING FUND              |  |  |  | 32,552,466.50               | 117,198,307.61              |
| GOVERNMENT LOAN DEDUCTIONS         |  |  |  | 418,131,630.13              | 432,685,527.03              |
|                                    |  |  |  |                             |                             |
| <b>SUB-TOTAL</b>                   |  |  |  | <b>1,867,235,584.29</b>     | <b>1,778,463,996.63</b>     |
|                                    |  |  |  |                             |                             |
| <b>TOTAL</b>                       |  |  |  | <b>1,867,235,584.29</b>     | <b>1,778,463,996.63</b>     |

### NOTE 38: PAYABLES BY NATURE

|  |                         |                          |                          | REF. NOTE |
|--|-------------------------|--------------------------|--------------------------|-----------|
|  | DETAILS                 | JAN. - JUNE, 2025        | JAN. - JUNE, 2024        |           |
|  |                         | ₦                        | ₦                        |           |
|  | PERSONNEL EMOLUMENTS    | -                        | 1,867,235,584.29         |           |
|  | PENSION AND GRATUITY    | 9,915,502,187.46         | 11,976,655,822.38        |           |
|  | PROFESSIONAL FEES       | -                        | -                        |           |
|  | GOOD AND SERVICES       | -                        | -                        |           |
|  | UTILITIES               | -                        | -                        |           |
|  | CONTRACTORS ARREARS     | 1,920,822,063.74         | 2,962,763,539.88         |           |
|  | OTHERS (JUDGEMENT DEBT) | 323,319,647.38           | 481,540,215.62           |           |
|  |                         |                          |                          |           |
|  |                         |                          |                          |           |
|  |                         |                          |                          |           |
|  |                         |                          |                          |           |
|  |                         |                          |                          |           |
|  |                         |                          |                          |           |
|  | <b>TOTAL</b>            | <b>12,159,643,898.58</b> | <b>17,288,195,162.17</b> |           |

**NOTE 38: PAYABLES BY MDAs**

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                              | ACTUAL JAN. - JUNE, 2025 | ACTUAL JAN. - JUNE, 2024 |
|-----|---------------------|-------------------------------------------------------------|--------------------------|--------------------------|
|     |                     |                                                             | ₦                        | ₦                        |
|     | 10000000000         | <b>Administration Sector</b>                                |                          |                          |
| 1   | 011100100100        | Government House And Protocol                               | -                        | -                        |
| 2   | 011100100200        | Deputy Governor's Office                                    | -                        | -                        |
| 3   | 011100300100        | Ekiti State Boundary Commission                             | -                        | -                        |
| 4   | 011100400100        | Ekiti State Sustainable Development Goal                    | -                        | -                        |
| 5   | 011100500100        | Ekiti State Micro Finance And Enterprise Development Agency | -                        | -                        |
| 6   | 011100600100        | Ekiti State Emergency Management Agency                     | -                        | -                        |
| 7   | 011100700100        | Ekiti State Bureau Of Public Procurement                    | -                        | -                        |
| 8   | 011101000100        | Office Of Transformation And Strategy                       | -                        | -                        |
| 9   | 011102100100        | Ekiti State Liaison Office Abuja                            | -                        | -                        |
| 10  | 011102100500        | Ekiti State Liaison Office Lagos                            | -                        | -                        |
| 11  | 011103300100        | Ekiti State Aid Control Agency                              | -                        | -                        |
| 12  | 011103700100        | Muslim Pilgrim Board                                        | -                        | -                        |
| 13  | 011103800100        | Christian Pilgrim Board                                     | -                        | -                        |
| 14  | 011111200100        | General Adminsitration Department                           | -                        | -                        |
| 15  | 011111300100        | Ekiti State Pension Commission                              | -                        | -                        |
| 16  | 011111300200        | Pension Transition Arrangement Department                   | -                        | -                        |
| 17  | 011113200100        | Inter-Governmental And Integration Affairs                  | -                        | -                        |
| 18  | 011200100100        | Ekiti State House Of Assembly                               | -                        | -                        |
| 19  | 012300100100        | Ministry Of Information And Value Orientation               | -                        | -                        |
| 20  | 012300300100        | Broadcasting Service Of Ekiti State                         | -                        | -                        |
| 21  | 012500600100        | Office Of Establishment And Service Matters                 | -                        | -                        |
| 22  | 012500700100        | Office Of Capacity Development And Reform                   | -                        | -                        |
| 23  | 014000100100        | Ekiti State Auditor General Office                          | -                        | -                        |
| 24  | 014000200100        | Local Government Auditor General Office                     | -                        | -                        |
| 25  | 014700100100        | Ekiti State Civil Service Commission                        | -                        | -                        |
| 26  | 014800100100        | Ekiti State Independence Electoral Commission               | -                        | -                        |
| 27  | 016101300200        | Political And Economic Affairs                              | -                        | -                        |
| 28  | 016101700100        | Cabinet And Special Services                                | -                        | -                        |
|     |                     | <b>TOTAL ADMINISTRATION SECTOR</b>                          | -                        | -                        |
|     |                     |                                                             |                          |                          |
|     | 020000000000        | <b>ECONOMIC SECTOR</b>                                      |                          |                          |
| 29  | 021500100100        | Ministry Of Agriculture And Food Security                   | -                        | -                        |
| 30  | 021510200100        | Agricultural Development Programme                          | -                        | -                        |
| 31  | 021510900100        | Ekiti State Forestry Commission                             | -                        | -                        |
| 32  | 021511000100        | Fountain Marketing Agricultural Agency                      | -                        | -                        |
| 33  | 021511700100        | Directorate Of Farm Settlement And Peasant Farmer Devt.     | -                        | -                        |
| 34  | 022000100100        | Ministry Of Finance                                         | -                        | -                        |
| 35  | 022000700100        | Office Of The Accountant General                            | 12,159,643,898.58        | 17,288,195,162.17        |

**NOTE 38: PAYABLES BY MDAs**

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                            | ACTUAL JAN. - JUNE, 2025 | ACTUAL JAN. - JUNE, 2024 |
|-----|---------------------|-----------------------------------------------------------|--------------------------|--------------------------|
|     |                     |                                                           | ₦                        | ₦                        |
| 36  | 022000701100        | Central Internal Audit                                    | -                        | -                        |
| 37  | 022000800100        | Ekiti State Board Of Internal Revenue Service             | -                        | -                        |
| 38  | 022000800200        | Signage And Advertisement Agency                          | -                        | -                        |
| 39  | 022200100100        | Ministry Of Investment, Trade And Innovations             | -                        | -                        |
| 40  | 022700100100        | Bureau Of Employment, Labour And Productivity             | -                        | -                        |
| 41  | 022700700100        | Job Creation And Employment Agency                        | -                        | -                        |
| 42  | 022800100100        | Bureau Of Information, Communication And Technology (ICT) | -                        | -                        |
| 43  | 023100100100        | Ekiti State Electricity Board                             | -                        | -                        |
| 44  | 023300100100        | Ekiti State Mineral Resources Development Agency          | -                        | -                        |
| 45  | 023400100100        | Ministry Of Works And Transportation                      | -                        | -                        |
| 46  | 023400100300        | Ekiti State Traffic Management Agency                     | -                        | -                        |
| 47  | 023400100400        | Ekiti State Public Works Corporation                      | -                        | -                        |
| 48  | 023600100100        | Ministry Of Arts, Culture And Tourism Development         | -                        | -                        |
| 49  | 023800100100        | Ministry Of Budget And Economic Planning                  | -                        | -                        |
| 50  | 023800200100        | State Bureau Of Statistics                                | -                        | -                        |
| 51  | 025000100100        | Fiscal Responsibility Commission                          | -                        | -                        |
| 52  | 025200100100        | Ekiti State Water Cooperation                             | -                        | -                        |
| 53  | 025200100200        | State Rural Water Supply And Sanitation Agency            | -                        | -                        |
| 54  | 025300000000        | Ministry Of Housing And Urban Development                 | -                        | -                        |
| 55  | 025301000100        | Ekiti State Housing Corporation                           | -                        | -                        |
| 56  | 026000100100        | Bureau Of Lands                                           | -                        | -                        |
| 57  | 026000100200        | Office Of Surveyor General                                | -                        | -                        |
| 58  | 026000100400        | Urban Renewal Agency                                      | -                        | -                        |
| 59  | 026100100100        | Ministry Of Infrastructure And Public Utilities           | -                        | -                        |
|     |                     | <b>TOTAL ECONOMIC SECTOR</b>                              | <b>12,159,643,898.58</b> | <b>17,288,195,162.17</b> |
|     |                     |                                                           |                          |                          |
|     | 030000000000        | <b>LAW &amp; JUSTICE SECTOR</b>                           |                          |                          |
| 60  | 031800100100        | The Judiciary                                             |                          |                          |
| 61  | 031801100100        | Ekiti State Judicial Service Commission                   |                          |                          |
| 62  | 032600000000        | Ministry Of Justice                                       | -                        | -                        |
| 63  | 032600100100        | Ekiti State Citizen's Right                               |                          |                          |
| 64  | 032600100200        | Office Of Public Defender                                 | -                        | -                        |
| 65  | 032600100300        | Ekiti State Law Reform Commission                         |                          |                          |
|     |                     | <b>TOTAL LAW &amp; JUSTICE SECTOR</b>                     | -                        | -                        |
|     |                     |                                                           |                          |                          |
|     | 040000000000        | <b>REGIONAL SECTOR</b>                                    |                          |                          |
| 66  | 045102100100        | Ministry Of Regional and Special Duties                   | -                        | -                        |
| 67  | 045102100200        | Serve EKS Steering Committee                              |                          |                          |
| 68  | 045102100300        | Serve EKS                                                 |                          |                          |
| 69  | 045102100400        | Subvention To Dawn Commission                             |                          |                          |
|     |                     | <b>TOTAL REGIONAL SECTOR</b>                              | -                        | -                        |

**NOTE 38: PAYABLES BY MDAs**

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                                            | ACTUAL JAN. - JUNE, 2025 | ACTUAL JAN. - JUNE, 2024 |
|-----|---------------------|---------------------------------------------------------------------------|--------------------------|--------------------------|
|     |                     |                                                                           | ₦                        | ₦                        |
|     |                     |                                                                           |                          |                          |
|     | 050000000000        | SOCIAL SECTOR                                                             |                          |                          |
| 70  | 051300100100        | Ministry Of Youth And Sport Development                                   | -                        | -                        |
| 71  | 051305200100        | Ekiti State Sport Council                                                 | -                        | -                        |
| 72  | 051305300100        | Ekiti State Office Of Disability                                          | -                        | -                        |
| 73  | 051400100100        | Ministry Of Women Affairs, Gender Empowerment And Social Welfare          | -                        | -                        |
| 74  | 051700100100        | Ministry Of Education, Science And Technology                             | -                        | -                        |
| 75  | 051700100400        | Ekiti State Libabry Board                                                 | -                        | -                        |
| 76  | 051700100500        | Education Trust Funds                                                     | -                        | -                        |
| 77  | 051700100600        | State Universal Basic Education Board                                     | -                        | -                        |
| 78  | 051701000100        | Agency For Adult And Non Formal Education                                 | -                        | -                        |
| 79  | 051702600100        | School Of Agriculture And Enterprise Agency                               | -                        | -                        |
| 80  | 051705300100        | Ekiti State Board For Technical And Vocational Education                  | -                        | -                        |
| 81  | 051705400100        | Ekiti State Scholarship Board                                             | -                        | -                        |
| 82  | 051705500100        | Ekiti State Teaching Service Commission                                   | -                        | -                        |
| 83  | 052100100100        | Ministry Of Health And Human Services                                     | -                        | -                        |
| 84  | 052100200100        | Ekiti State Health Insurance Scheme                                       | -                        | -                        |
| 85  | 052100300100        | Primary Healthcare Development                                            | -                        | -                        |
| 86  | 052110200100        | Hospital Management Board                                                 | -                        | -                        |
| 87  | 052110400100        | Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA)) | -                        | -                        |
| 88  | 053500100100        | Ministry Of Environment                                                   | -                        | -                        |
| 89  | 053501600100        | State Environmental Protection Agency                                     | -                        | -                        |
| 90  | 053505300100        | Ekiti State Waste Management Board                                        | -                        | -                        |
| 91  | 055100100100        | Ministry Of Local Government Affairs                                      | -                        | -                        |
| 92  | 055100200100        | Bureau Of Chieftaincy Affairs                                             | -                        | -                        |
| 93  | 055100300100        | Bureau Of Rural And Community Development                                 | -                        | -                        |
|     |                     |                                                                           |                          | -                        |
|     |                     | TOTAL SOCIAL SECTOR                                                       | -                        | -                        |
|     |                     |                                                                           |                          |                          |
|     |                     | SUMMARY BY SECTOR                                                         |                          |                          |
|     | A                   | ADMINISTRATION SECTOR                                                     | -                        | -                        |
|     | B                   | ECONOMIC SECTOR                                                           | 12,159,643,898.58        | 17,288,195,162.17        |
|     | C                   | LAW AND JUSTICE SECTOR                                                    | -                        | -                        |
|     | D                   | REGIONAL SECTOR                                                           | -                        | -                        |
|     | E                   | SOCIAL SECTOR                                                             | -                        | -                        |
|     |                     | TOTAL (A)                                                                 | 12,159,643,898.58        | 17,288,195,162.17        |



**NOTE 40: CURRENT PORTION OF BORROWING**

| DETAILS       |   |   |  | BALANCE AS AT<br>JUNE, 2025 | BALANCE AS AT<br>JUNE, 2024 |
|---------------|---|---|--|-----------------------------|-----------------------------|
|               |   |   |  | ₦                           | ₦                           |
| DOMESTIC LOAN |   |   |  | 3,123,148,367.76            | 3,531,754,931.65            |
| FOREIGN LOAN  | - | - |  | 4,206,219,168.78            | 2,636,997,977.45            |
|               |   |   |  |                             |                             |
| <b>TOTAL</b>  |   |   |  | <b>7,329,367,536.54</b>     | <b>6,168,752,909.10</b>     |

**NOTE 43: LONG TERM BORROWING**

| DETAILS                             | BALANCE B/F        | DUE DURING THE MID-YEAR | SUB TOTAL          | REPAYMENT DURING THE MID-YEAR 2025 | BALANCE C/F AS AT 30/06/2025 | BALANCE C/F AS AT 30/06/2024 |
|-------------------------------------|--------------------|-------------------------|--------------------|------------------------------------|------------------------------|------------------------------|
|                                     | <b>₦</b>           | <b>₦</b>                | <b>₦</b>           | <b>₦</b>                           |                              | <b>₦</b>                     |
| DOMESTIC LOAN:                      | 39,076,772,300.55  | -                       | 39,076,772,300.55  | (3,123,148,367.76)                 | 35,953,623,932.79            | 42,398,945,773.15            |
| LESS: CURRENT PORTION OF BORROWING  |                    |                         |                    |                                    | (3,123,148,367.76)           | (3,531,754,931.65)           |
| SUB-TOTAL                           |                    |                         |                    |                                    | <b>32,830,475,565.03</b>     | <b>38,867,190,841.50</b>     |
| FOREIGN LOAN                        | 206,633,067,613.68 | -                       | 206,633,067,613.68 | (4,206,219,168.78)                 | <b>202,426,848,444.90</b>    | <b>106,233,889,673.30</b>    |
| EXCHANGE RATE DIFFERENTIAL          |                    |                         |                    |                                    | -                            |                              |
| LESS: CURRENT PORTION OF BORROWING: |                    |                         |                    |                                    | (4,206,219,168.78)           | <b>(2,636,997,977.45)</b>    |
| SUB-TOTAL                           |                    |                         |                    |                                    | 198,220,629,276.12           | 103,596,891,695.85           |
|                                     |                    |                         |                    |                                    |                              |                              |
| <b>TOTAL</b>                        |                    |                         |                    |                                    | <b>231,051,104,841.15</b>    | <b>142,464,082,537.35</b>    |

**NOTE 44: CAPITAL GRANT**

| DETAILS            | 30/06/2025 | 30/06/2024 |
|--------------------|------------|------------|
|                    | ₦          | ₦          |
| BALANCE B/F        |            |            |
| ADDITIONS          |            |            |
| <b>BALANCE C/F</b> | -          | -          |

**NOTE 45: RESERVES**

| DETAILS              | BALANCE B/F               | ADDITONS                 | ADJUSTMENTS | BALANCE C/F               |
|----------------------|---------------------------|--------------------------|-------------|---------------------------|
|                      | ₦                         | ₦                        | ₦           | ₦                         |
| REVALUATION RESERVES | 314,156,671,567.61        | 51,254,033,706.72        | -           | 365,410,705,274.33        |
| RESERVES             |                           |                          |             | -                         |
| <b>TOTAL</b>         | <b>314,156,671,567.61</b> | <b>51,254,033,706.72</b> | <b>-</b>    | <b>365,410,705,274.33</b> |

**NOTE 46: ACCUMULATED SURPLUS/(DEFICIT)**

| DETAILS                        | 30/06/2025               | 30/06/2024               |
|--------------------------------|--------------------------|--------------------------|
|                                | ₦                        | ₦                        |
| BALANCE B/F                    | (6,167,476,289.94)       | 40,705,990,284.02        |
| SURPLUS/(DEFICIT) FOR THE YEAR | 51,617,470,889.44        | 94,752,769,480.38        |
| ADJUSTMENTS DURING THE YEAR    | -                        | (63,302,083,288.95)      |
| <b>BALANCE C/F</b>             | <b>45,449,994,599.50</b> | <b>72,156,676,475.45</b> |

**NOTE 47: MINORITY INTEREST**

| DETAILS                     | 30/06/2025 | 30/06/2024 |
|-----------------------------|------------|------------|
|                             | ₦          | ₦          |
| BALANCE B/F                 |            |            |
| ADDITIN DURING THE YEAR     |            |            |
| WITHDRAWALS DURING THE YEAR |            |            |
| <b>BALANCE C/F</b>          | -          | -          |

**NOTE 48: CHANGES IN ACCOUNTING POLICIES**

There were no changes in accounting policies during the mid-year.

**NOTE 49: SURPLUS ON REVALUATION OF PROPERTIES**

| DETAILS                             | PPE | INVESTMENTS | INVESTMENT<br>PROPERTY | INTANGIBLE<br>ASSETS | TOTAL |
|-------------------------------------|-----|-------------|------------------------|----------------------|-------|
|                                     | ₦   | ₦           | ₦                      | ₦                    | ₦     |
| FAIR VALUE/MARKET VALUE             | -   |             | -                      |                      | -     |
| LESS: CARRYING AMOUNT (NBV)         |     |             |                        |                      | -     |
| <b>REVALUATION SURPLUS(DEFICIT)</b> | -   | -           | -                      | -                    | -     |

**NOTE 50: RELATED PARTY TRANSACTIONS**

There was no related party transaction during the mid-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 **N24,886,660,998.49** which are not provided for in the financial statements

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

| NOTE | DETAILS                                                 | NOTE | JAN-JUNE, 2025    | JAN-JUNE, 2025           | REMARKS |
|------|---------------------------------------------------------|------|-------------------|--------------------------|---------|
| 1    | <b>GOVERNMENT SHARE OF FAAC<br/>(Statutory Revenue)</b> |      | <b>₦</b>          | <b>₦</b>                 |         |
|      | Net Share of Statutory Allocation from FAAC             | 1A   | 10,149,462,503.91 |                          |         |
|      | Add: Deduction at source for Loan Repayment             | 1B   | 15,263,413,633.88 | <b>25,412,876,137.79</b> |         |
|      | Share of Statutory Allocation - Other Agencies          | 1C   |                   | 11,589,895,903.89        |         |
|      | Share of Statutory Allocation - Excess Crude Oil        | 1D   |                   | -                        |         |
|      | <b>Total (GROSS) FAAC Allocation</b>                    |      |                   | <b>37,002,772,041.68</b> |         |
|      |                                                         |      |                   |                          |         |

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

| 2 | VALUE ADDED TAX                | NOTE | JAN-JUNE, 2025    | JAN-JUNE, 2025           |  |
|---|--------------------------------|------|-------------------|--------------------------|--|
|   |                                |      | <b>₦</b>          | <b>₦</b>                 |  |
|   | Share of Value Added Tax (VAT) | 2    | 38,633,299,704.59 |                          |  |
|   |                                |      |                   | <b>38,633,299,704.59</b> |  |



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

| ECONOMIC CODE | DETAILS                          | ACTUAL<br>JAN. - JUNE, 2025<br>₦ | MID-YEAR BUDGET<br>2025<br>₦ | VARIANCE<br>₦            | ACTUAL<br>JAN. - JUNE, 2024<br>₦ | REF.<br>NOTE |
|---------------|----------------------------------|----------------------------------|------------------------------|--------------------------|----------------------------------|--------------|
| 12            |                                  |                                  |                              |                          |                                  |              |
| 1201          | <b>TAX REVENUE</b>               |                                  |                              |                          |                                  | 1            |
| 1201          | <b>Personal Taxes:</b>           |                                  |                              |                          |                                  |              |
| 12010101      | Pay AsYou Earn                   | 8,527,083,581.51                 | 3,850,000,000.00             | 4,677,083,581.51         | 4,424,566,735.78                 |              |
| 12010106      | Development Levy                 | 571,491,761.97                   | 200,000,000.00               | 371,491,761.97           | 74,534,516.18                    |              |
| 12010110      | Withholding Tax                  | 1,127,403,298.09                 | 704,000,000.00               | 423,403,298.09           | 826,572,475.01                   |              |
| 12010112      | Direct Assessment                | 696,339,185.59                   | 799,500,000.00               | (103,160,814.41)         | 505,600,913.70                   |              |
| 12010113      | Capital Gains Tax                | 574,927.22                       | 5,000,000.00                 | (4,425,072.78)           | 1,367,806.27                     |              |
| 12010114      | Tax Audit                        | 367,848,248.16                   | 150,000,000.00               | 217,848,248.16           | 243,369,462.89                   |              |
| 12020487      | Stamp Duties                     | -                                | -                            | -                        | 28,310,847.36                    |              |
| 12020109      | Other Services Taxes             | 1,801,170,540.60                 | -                            | 1,801,170,540.60         | 1,024,727,032.69                 |              |
|               | <b>TOTAL TAX REVENUE</b>         | <b>13,091,911,543.14</b>         | <b>5,708,500,000.00</b>      | <b>7,383,411,543.14</b>  | <b>7,129,049,789.88</b>          |              |
|               | <b>NOTE 55</b>                   |                                  |                              |                          |                                  |              |
|               | <b>SUPPL.. NOTE 1</b>            |                                  | -                            | -                        |                                  |              |
| 1202          | <b>Non Tax Revenue</b>           |                                  | -                            | -                        |                                  | 1            |
| 120201        | Licenses General                 | 217,063,482.20                   | 275,142,924.76               | (58,079,442.56)          | 163,527,768.75                   |              |
| 120204        | Fees - General                   | 10,187,084,381.59                | 5,577,244,315.04             | 4,609,840,066.56         | 6,779,962,238.52                 |              |
| 120205        | Fines - General                  | 822,906,164.17                   | 1,350,794,371.91             | (527,888,207.74)         | 553,744,412.48                   |              |
| 120206        | Sales - General                  | 132,165,475.82                   | 263,824,277.58               | (131,658,801.76)         | 106,968,119.97                   |              |
| 120207        | Earnings - General               | 3,190,085,677.10                 | 1,083,310,011.56             | 2,106,775,665.54         | 2,040,399,206.21                 |              |
| 120208        | Rent On Government Build         | -                                | 3,305,000.00                 | (3,305,000.00)           | 30,000.00                        |              |
| 120209        | Rent On Lands & Other<br>General | 43,061,556.95                    | 65,357,075.00                | (22,295,518.05)          | 31,504,597.20                    |              |
| 120210        | Repayment - General              |                                  | 200,000,000.00               |                          |                                  |              |
| 120211        | Investment Income                | -                                | 12,000.00                    | (12,000.00)              | -                                |              |
| 120212        | Interest Earned                  | -                                | 7,500,000.00                 | (7,500,000.00)           | -                                |              |
|               | <b>TOTAL NON-TAX REVENUE</b>     | <b>14,592,366,737.83</b>         | <b>8,826,489,975.84</b>      | <b>5,765,876,762.00</b>  | <b>9,676,136,343.13</b>          |              |
|               | <b>TOTAL</b>                     | <b>27,684,278,280.97</b>         | <b>14,534,989,975.84</b>     | <b>13,149,288,305.14</b> | <b>16,805,186,133.01</b>         |              |

**NOTE 56: INVESTMENT INCOME (ACTUAL CASH RECEIVED)**

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                              | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025 | VARIANCE         | ACTUAL<br>JAN. - JUNE, 2024 |
|-----|------------------------|-------------------------------------------------------------|-----------------------------|-------------------------|------------------|-----------------------------|
|     |                        |                                                             | ₦                           | ₦                       | ₦                | ₦                           |
|     | 10000000000            | <b>Administration Sector</b>                                |                             |                         |                  |                             |
| 1   | 011100100100           | Government House And Protocol                               | -                           | -                       | -                | -                           |
| 2   | 011100100200           | Deputy Governor's Office                                    | -                           | -                       | -                | -                           |
| 3   | 011100300100           | Ekiti State Boundary Commission                             | -                           | -                       | -                | -                           |
| 4   | 011100400100           | Ekiti State Sustainable Development Goal                    | -                           | -                       | -                | -                           |
| 5   | 011100500100           | Ekiti State Micro Finance And Enterprise Development Agency | -                           | -                       | -                | -                           |
| 6   | 011100600100           | Ekiti State Emergency Management Agency                     | -                           | -                       | -                | -                           |
| 7   | 011100700100           | Ekiti State Bureau Of Public Procurement                    | -                           | -                       | -                | -                           |
| 8   | 011101000100           | Office Of Transformation And Strategy                       | -                           | -                       | -                | -                           |
| 9   | 011102100100           | Ekiti State Liaison Office Abuja                            | -                           | -                       | -                | -                           |
| 10  | 011102100500           | Ekiti State Liaison Office Lagos                            | -                           | -                       | -                | -                           |
| 11  | 011103300100           | Ekiti State Aid Control Agency                              | -                           | -                       | -                | -                           |
| 12  | 011103700100           | Muslim Pilgrim Board                                        | -                           | -                       | -                | -                           |
| 13  | 011103800100           | Christian Pilgrim Board                                     | -                           | -                       | -                | -                           |
| 14  | 011111200100           | General Adminsitration Department                           | -                           | -                       | -                | -                           |
| 15  | 011111300100           | Ekiti State Pension Commission                              | -                           | -                       | -                | -                           |
| 16  | 011111300200           | Pension Transition Arrangement Department                   | -                           | -                       | -                | -                           |
| 17  | 011113200100           | Inter-Governmental And Integration Affairs                  | -                           | -                       | -                | -                           |
| 18  | 011200100100           | Ekiti State House Of Assembly                               | -                           | -                       | -                | -                           |
| 19  | 012300100100           | Ministry Of Information And Value Orientation               | -                           | -                       | -                | -                           |
| 20  | 012300300100           | Broadcasting Service Of Ekiti State                         | -                           | -                       | -                | -                           |
| 21  | 012500600100           | Office Of Establishment And Service Matters                 | -                           | -                       | -                | -                           |
| 22  | 012500700100           | Office Of Capacity Development And Reform                   | -                           | -                       | -                | -                           |
| 23  | 014000100100           | Ekiti State Auditor General Office                          | -                           | -                       | -                | -                           |
| 24  | 014000200100           | Local Government Auditor General Office                     | -                           | -                       | -                | -                           |
| 25  | 014700100100           | Ekiti State Civil Service Commission                        | -                           | -                       | -                | -                           |
| 26  | 014800100100           | Ekiti State Independence Electoral Commission               | -                           | -                       | -                | -                           |
| 27  | 016101300200           | Political And Economic Affairs                              | -                           | -                       | -                | -                           |
| 28  | 016101700100           | Cabinet And Special Services                                | -                           | -                       | -                | -                           |
|     |                        | <b>TOTAL ADMINISTRATION SECTOR</b>                          | -                           | -                       | -                | -                           |
|     |                        |                                                             |                             |                         | -                |                             |
|     | 020000000000           | <b>ECONOMIC SECTOR</b>                                      |                             |                         |                  |                             |
| 29  | 021500100100           | Ministry Of Agriculture And Food Security                   | -                           | -                       | -                | -                           |
| 30  | 021510200100           | Agricultural Development Programme                          | -                           | -                       | -                | -                           |
| 31  | 021510900100           | Ekiti State Forestry Commission                             | -                           | -                       | -                | -                           |
| 32  | 021511000100           | Fountain Marketing Agricultural Agency                      | -                           | -                       | -                | -                           |
| 33  | 021511700100           | Directorate Of Farm Settlement And Peasant Farmer Devt.     | -                           | -                       | -                | -                           |
| 34  | 022000100100           | Ministry Of Finance                                         | 510,005,189.19              | -                       | (510,005,189.19) | -                           |
| 35  | 022000700100           | Office Of The Accountant General                            | -                           | -                       | -                | -                           |



**NOTE 56: INVESTMENT INCOME (ACTUAL CASH RECEIVED)**

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                            | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025 | VARIANCE                | ACTUAL<br>JAN. - JUNE, 2024 |
|-----|------------------------|-----------------------------------------------------------|-----------------------------|-------------------------|-------------------------|-----------------------------|
|     |                        |                                                           | ₦                           | ₦                       | ₦                       | ₦                           |
| 36  | 022000701100           | Central Internal Audit                                    | -                           | -                       | -                       | -                           |
| 37  | 022000800100           | Ekiti State Board Of Internal Revenue Service             | -                           | -                       | -                       | -                           |
| 38  | 022000800200           | Signage And Advertisement Agency                          | -                           | -                       | -                       | -                           |
| 39  | 022200100100           | Ministry Of Investment, Trade And Innovations             | 23,082,480.00               | -                       | (23,082,480.00)         | -                           |
| 40  | 022700100100           | Bureau Of Employment, Labour And Productivity             | -                           | -                       | -                       | -                           |
| 41  | 022700700100           | Job Creation And Employment Agency                        | -                           | -                       | -                       | -                           |
| 42  | 022800100100           | Bureau Of Information, Communication And Technology (ICT) | -                           | -                       | -                       | -                           |
| 43  | 023100100100           | Ekiti State Electricity Board                             | -                           | -                       | -                       | -                           |
| 44  | 023300100100           | Ekiti State Mineral Resources Development Agency          | -                           | -                       | -                       | -                           |
| 45  | 023400100100           | Ministry Of Works And Transportation                      | -                           | -                       | -                       | -                           |
| 46  | 023400100300           | Ekiti State Traffic Management Agency                     | -                           | -                       | -                       | -                           |
| 47  | 023400100400           | Ekiti State Public Works Corporation                      | -                           | -                       | -                       | -                           |
| 48  | 023600100100           | Ministry Of Arts, Culture And Tourism Development         | -                           | -                       | -                       | -                           |
| 49  | 023800100100           | Ministry Of Budget And Economic Planning                  | -                           | -                       | -                       | -                           |
| 50  | 023800200100           | State Bureau Of Statistics                                | -                           | -                       | -                       | -                           |
| 51  | 025000100100           | Fiscal Responsibility Commission                          | -                           | -                       | -                       | -                           |
| 52  | 025200100100           | Ekiti State Water Corporation                             | -                           | -                       | -                       | -                           |
| 53  | 025200100200           | State Rural Water Supply And Sanitation Agency            | -                           | -                       | -                       | -                           |
| 54  | 025300000000           | Ministry Of Housing And Urban Development                 | -                           | -                       | -                       | -                           |
| 55  | 025301000100           | Ekiti State Housing Corporation                           | -                           | -                       | -                       | -                           |
| 56  | 026000100100           | Bureau Of Lands                                           | -                           | -                       | -                       | -                           |
| 57  | 026000100200           | Office Of Surveyor General                                | -                           | -                       | -                       | -                           |
| 58  | 026000100400           | Urban Renewal Agency                                      | -                           | -                       | -                       | -                           |
| 59  | 026100100100           | Ministry Of Infrastructure And Public Utilities           | -                           | -                       | -                       | -                           |
|     |                        | <b>TOTAL ECONOMIC SECTOR</b>                              | <b>533,087,669.19</b>       | <b>-</b>                | <b>(533,087,669.19)</b> | <b>-</b>                    |
|     |                        |                                                           |                             |                         | -                       |                             |
|     | <b>030000000000</b>    | <b>LAW &amp; JUSTICE SECTOR</b>                           |                             |                         | -                       |                             |
| 60  | 031800100100           | The Judiciary                                             |                             | -                       | -                       |                             |
| 61  | 031801100100           | Ekiti State Judicial Service Commission                   |                             | -                       | -                       |                             |
| 62  | 032600000000           | Ministry Of Justice                                       | -                           | -                       | -                       | -                           |
| 63  | 032600100100           | Ekiti State Citizen's Right                               |                             | -                       | -                       |                             |
| 64  | 032600100200           | Office Of Public Defender                                 | -                           | -                       | -                       | -                           |
| 65  | 032600100300           | Ekiti State Law Reform Commission                         |                             | -                       | -                       |                             |
|     |                        | <b>TOTAL LAW &amp; JUSTICE SECTOR</b>                     | <b>-</b>                    | <b>-</b>                | <b>-</b>                | <b>-</b>                    |
|     |                        |                                                           |                             |                         | -                       |                             |
|     | <b>040000000000</b>    | <b>REGIONAL SECTOR</b>                                    |                             |                         | -                       |                             |
| 66  | 045102100100           | Ministry Of Regional and Special Duties                   | -                           | -                       | -                       | -                           |
| 67  | 045102100200           | Serve EKS Steering Committee                              |                             | -                       | -                       |                             |
| 68  | 045102100300           | Serve EKS                                                 |                             | -                       | -                       |                             |
| 69  | 045102100400           | Subvention To Dawn Commission                             |                             | -                       | -                       |                             |
|     |                        | <b>TOTAL REGIONAL SECTOR</b>                              | <b>-</b>                    | <b>-</b>                | <b>-</b>                | <b>-</b>                    |

**NOTE 56: INVESTMENT INCOME (ACTUAL CASH RECEIVED)**

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                                   | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025 | VARIANCE         | ACTUAL<br>JAN. - JUNE, 2024 |
|-----|------------------------|------------------------------------------------------------------|-----------------------------|-------------------------|------------------|-----------------------------|
|     |                        |                                                                  | ₦                           | ₦                       | ₦                | ₦                           |
|     |                        |                                                                  |                             | -                       | -                |                             |
|     | 050000000000           | SOCIAL SECTOR                                                    |                             | -                       | -                |                             |
| 70  | 051300100100           | Ministry Of Youth And Sport Development                          | -                           | -                       | -                | -                           |
| 71  | 051305200100           | Ekiti State Sport Council                                        | -                           | -                       | -                | -                           |
| 72  | 051305300100           | Ekiti State Office Of Disability                                 | -                           | -                       | -                | -                           |
| 73  | 051400100100           | Ministry Of Women Affairs, Gender Empowerment And Social Welfare | -                           | -                       | -                | -                           |
| 74  | 051700100100           | Ministry Of Education, Science And Technology                    | -                           | -                       | -                | -                           |
| 75  | 051700100400           | Ekiti State Libabry Board                                        | -                           | -                       | -                | -                           |
| 76  | 051700100500           | Education Trust Funds                                            | -                           | -                       | -                | -                           |
| 77  | 051700100600           | State Universal Basic Education Board                            | -                           | -                       | -                | -                           |
| 78  | 051701000100           | Agency For Adult And Non Formal Education                        | -                           | -                       | -                | -                           |
| 79  | 051702600100           | School Of Agriculture And Enterprise Agency                      | -                           | -                       | -                | -                           |
| 80  | 051705300100           | Ekiti State Board For Technical And Vocational Education         | -                           | -                       | -                | -                           |
| 81  | 051705400100           | Ekiti State Scholarship Board                                    | -                           | -                       | -                | -                           |
| 82  | 051705500100           | Ekiti State Teaching Service Commission                          | -                           | -                       | -                | -                           |
| 83  | 052100100100           | Ministry Of Health And Human Services                            | -                           | -                       | -                | -                           |
| 84  | 052100200100           | Ekiti State Health Insurance Scheme                              | -                           | -                       | -                | -                           |
| 85  | 052100300100           | Primary Healthcare Development                                   | -                           | -                       | -                | -                           |
| 86  | 052110200100           | Hospital Management Board                                        | -                           | -                       | -                | -                           |
| 87  | 052110400100           | Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT  | -                           | -                       | -                | -                           |
| 88  | 053500100100           | Ministry Of Environment                                          | -                           | -                       | -                | -                           |
| 89  | 053501600100           | State Environmental Protection Agency                            | -                           | -                       | -                | -                           |
| 90  | 053505300100           | Ekiti State Waste Management Board                               | -                           | -                       | -                | -                           |
| 91  | 055100100100           | Ministry Of Local Government Affairs                             | -                           | -                       | -                | -                           |
| 92  | 055100200100           | Bureau Of Chieftaincy Affairs                                    | -                           | -                       | -                | -                           |
| 93  | 055100300100           | Bureau Of Rural And Community Development                        | -                           | -                       | -                | -                           |
|     |                        |                                                                  |                             |                         |                  | -                           |
|     |                        | TOTAL SOCIAL SECTOR                                              | -                           | -                       | -                | -                           |
|     |                        |                                                                  |                             |                         | -                |                             |
|     |                        | SUMMARY BY SECTOR                                                |                             |                         | -                |                             |
|     | A                      | ADMINISTRATION SECTOR                                            | -                           | -                       | -                | -                           |
|     | B                      | ECONOMIC SECTOR                                                  | 533,087,669.19              | -                       | (533,087,669.19) | -                           |
|     | C                      | LAW AND JUSTICE SECTOR                                           | -                           | -                       | -                | -                           |
|     | D                      | REGIONAL SECTOR                                                  | -                           | -                       | -                | -                           |
|     | E                      | SOCIAL SECTOR                                                    | -                           | -                       | -                | -                           |
|     |                        | TOTAL (A)                                                        | 533,087,669.19              | -                       | (533,087,669.19) | -                           |
|     |                        |                                                                  |                             |                         |                  |                             |

**NOTE 58: AIDS AND GRANTS (ACTUAL CASH RECEIVED )**

| S/NO | MDAs/DONORS                            | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET<br>2025  | VARIANCE                  | ACTUAL<br>JAN. - JUNE, 2024 | REF. NOTE |
|------|----------------------------------------|-----------------------------|--------------------------|---------------------------|-----------------------------|-----------|
|      |                                        | ₦                           | ₦                        | ₦                         | ₦                           |           |
| 1    | MINISTRY OF HEALTH (UNICEF)            | 13,797,478.56               | -                        |                           | -                           |           |
| 2    | MINISTRY OF HEALTH (RSS FOR HEALTH)    |                             |                          |                           |                             |           |
| 3    | PRIMARY HEALTH CARE DEVELOPMENT AGENCY | 342,291,725.82              | 39,753,634,210.43        |                           | 273,268,811.05              |           |
| 4    | SABER                                  | 4,681,616,900.00            |                          |                           |                             |           |
| 5    | PFMU (OTHER INCOME & GCC)              | 19,385,218,137.61           |                          |                           | 21,755,031,819.57           |           |
| 6    | UBEC/SUBEB                             | 7,572,072,572.28            |                          |                           | 1,398,044,999.14            |           |
|      |                                        |                             |                          |                           |                             |           |
|      | <b>TOTAL</b>                           | <b>31,994,996,814.27</b>    | <b>39,753,634,210.43</b> | <b>(7,758,637,396.16)</b> | <b>23,426,345,629.76</b>    |           |

**NOTE 59: OTHER REVENUE (ACTUAL CASH RECEIVED )**

| S/NO | DETAILS                 | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET<br>2025 | VARIANCE              | ACTUAL<br>JAN. - JUNE, 2024 | REF. NOTE |
|------|-------------------------|-----------------------------|-------------------------|-----------------------|-----------------------------|-----------|
|      |                         | ₦                           | ₦                       | ₦                     | ₦                           |           |
|      | <b>OTHER REVENUE:</b>   |                             |                         |                       |                             |           |
| 1    | LAPTOP REPAYMENT        | 12,580.76                   |                         |                       | 1,807,330.87                | 5         |
| 2    | OJA-OBA PROCEEDS        | 18,258,000.00               |                         |                       | 637,000.00                  | 5         |
| 3    | WEMA SHARE REFUND       | -                           |                         |                       | 96,860.48                   | 5         |
| 4    | EKSG SALARY REFUND      | 49,568,688.02               | -                       |                       | 30,168,329.40               | 5         |
| 5    | BAIL OUT REFUND BY JACC | 39,320,608.10               |                         |                       | 47,184,729.72               |           |
| 6    | TSA SWEEPING            | -                           |                         |                       | 537,543,403.46              |           |
| 7    | NIBSS/UPPERLINK REFUND  | -                           |                         |                       | -                           |           |
| 8    | UBEC                    | -                           |                         |                       | -                           |           |
|      | <b>TOTAL</b>            | <b>107,159,876.88</b>       | <b>-</b>                | <b>107,159,876.88</b> | <b>617,437,653.93</b>       |           |

**NOTE 60: SPECIAL FUNDS / ACCOUNTS RECEIPTS FOR JANUARY TO JUNE, 2025**

| <b>MONTH</b>    | <b>REFUND OF WHT &amp;<br/>STAMP DUTY TO STATE</b> | <b>INFRASTRUCTURAL<br/>DEVELOPMENT FUND</b> | <b>PROJECT GAZELLE PRICE</b> | <b>NLN DIVIDEND REFUND<br/>TO STATE</b> | <b>TOTAL</b>      |
|-----------------|----------------------------------------------------|---------------------------------------------|------------------------------|-----------------------------------------|-------------------|
|                 | <b>₦</b>                                           | <b>₦</b>                                    | <b>₦</b>                     | <b>₦</b>                                | <b>₦</b>          |
| <b>JANUARY</b>  | -                                                  | -                                           | -                            | -                                       | -                 |
| <b>FEBRUARY</b> | -                                                  | -                                           | -                            | -                                       | -                 |
| <b>MARCH</b>    | -                                                  | 5,837,837,837.84                            | -                            | -                                       | 5,837,837,837.84  |
| <b>APRIL</b>    | 95,786,119.95                                      | 5,405,405,405.41                            | 5,000,000,000.00             | 5,555,555,555.56                        | 16,056,747,080.92 |
| <b>MAY</b>      | -                                                  | -                                           | -                            | 2,724,806,201.55                        | 2,724,806,201.55  |
| <b>JUNE</b>     | -                                                  | 13,513,513,513.52                           | -                            | 3,972,868,217.05                        | 17,486,381,730.57 |
| <b>TOTAL</b>    | 95,786,119.95                                      | 24,756,756,756.77                           | 5,000,000,000.00             | 12,253,229,974.16                       | 42,105,772,850.88 |

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

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                              | ACTUAL<br>JAN. - JUNE. 2025 | MID-YEAR BUDGET, 2025 | VARIANCE        | ACTUAL<br>JAN. - JUNE. 2024 |
|-----|------------------------|-------------------------------------------------------------|-----------------------------|-----------------------|-----------------|-----------------------------|
|     |                        |                                                             | N                           | N                     | N               | N                           |
|     | <b>010000000000</b>    | <b>Administration Sector</b>                                |                             |                       |                 |                             |
| 1   | 011100100100           | Government House And Protocol                               | 153,324,592.27              | 129,737,610.05        | (23,586,982.22) | 83,814,073.06               |
| 2   | 011100100200           | Deputy Governor's Office                                    | 47,419,363.57               | 33,388,128.55         | (14,031,235.02) | 27,024,240.53               |
| 3   | 011100300100           | Ekiti State Boundary Commission                             | 17,827,048.21               | 13,422,604.76         | (4,404,443.45)  | 9,202,508.48                |
| 4   | 011100400100           | Ekiti State Sustainable Development Goal                    | 22,917,666.17               | 13,422,604.76         | (9,495,061.41)  | 11,195,642.06               |
| 5   | 011100500100           | Ekiti State Micro Finance And Enterprise Development Agency | 17,959,247.49               | 19,487,541.18         | 1,528,293.69    | 14,844,254.21               |
| 6   | 011100600100           | Ekiti State Emergency Management Agency                     | 19,950,349.27               | 12,314,687.11         | (7,635,662.16)  | 10,049,885.99               |
| 7   | 011100700100           | Ekiti State Bureau Of Public Procurement                    | 61,848,494.22               | 39,147,635.07         | (22,700,859.15) | 32,279,024.00               |
| 8   | 011101000100           | Office Of Transformation And Strategy                       | 24,343,126.35               | 16,545,960.21         | (7,797,166.14)  | 13,327,228.02               |
| 9   | 011102100100           | Ekiti State Liaison Office Abuja                            | 14,194,490.25               | 10,245,618.59         | (3,948,871.67)  | 8,561,806.14                |
| 10  | 011102100500           | Ekiti State Liaison Office Lagos                            | 17,789,408.00               | 12,415,673.12         | (5,373,734.88)  | 10,119,922.44               |
| 11  | 011103300100           | Ekiti State Aid Control Agency                              | 12,475,463.49               | 8,818,016.22          | (3,657,447.28)  | 7,284,140.94                |
| 12  | 011103700100           | Muslim Pilgrim Board                                        | 10,130,211.78               | 6,705,173.68          | (3,425,038.11)  | 5,139,056.24                |
| 13  | 011103800100           | Christian Pilgrim Board                                     | 12,642,486.43               | 10,078,080.25         | (2,564,406.18)  | 6,137,025.12                |
| 14  | 011111200100           | General Adminsitration Department                           | 106,137,595.76              | 173,847,509.68        | 67,709,913.92   | 135,849,295.85              |
| 15  | 011111300100           | Ekiti State Pension Commission                              | 29,389,491.78               | 22,692,289.50         | (6,697,202.29)  | 17,404,019.95               |
| 16  | 011111300200           | Pension Transition Arrangement Department                   | 34,498,818.67               | 24,005,073.77         | (10,493,744.90) | 19,785,227.70               |
| 17  | 011200100100           | Ekiti State House Of Assembly                               | 586,267,997.74              | 927,500,000.00        | 341,232,002.26  | 307,194,947.48              |
| 18  | 012300100100           | Ministry Of Information And Value Orientation               | 104,318,360.64              | 73,244,452.23         | (31,073,908.41) | 57,167,980.78               |
| 19  | 012300300100           | Broadcasting Service Of Ekiti State                         | 224,401,890.51              | 154,556,936.07        | (69,844,954.45) | 125,015,330.96              |

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

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                           | ACTUAL<br>JAN. - JUNE. 2025<br>N | MID-YEAR BUDGET, 2025<br>N | VARIANCE<br>N             | ACTUAL<br>JAN. - JUNE. 2024<br>N |
|-----|---------------------|----------------------------------------------------------|----------------------------------|----------------------------|---------------------------|----------------------------------|
| 20  | 012500600100        | Office Of Establishment And Service Matters              | 83,250,256.70                    | 56,145,470.20              | (27,104,786.50)           | 47,449,172.86                    |
| 21  | 012500700100        | Office Of Capacity Development And Reform                | 26,071,964.30                    | 19,186,376.29              | (6,885,588.02)            | 15,828,349.99                    |
| 22  | 014000100100        | Ekiti State Auditor General Office                       | 112,583,116.95                   | 65,287,571.53              | (47,295,545.42)           | 52,983,481.77                    |
| 23  | 014000200100        | Local Government Auditor General Office                  | 45,064,720.74                    | 28,001,339.12              | (17,063,381.62)           | 20,601,289.31                    |
| 24  | 014000300100        | Ekiti State Audit Service Commission                     | 4,426,841.36                     | 5,000,000.00               | 573,158.64                |                                  |
| 25  | 014700100100        | Ekiti State Civil Service Commission                     | 36,507,011.90                    | 29,769,507.71              | (6,737,504.20)            | 24,558,416.33                    |
| 26  | 014800100100        | Ekiti State Independence Electoral Commission            | 93,356,019.78                    | 61,320,594.18              | (32,035,425.60)           | 50,440,482.41                    |
| 27  | 016101300200        | Political And Economic Affairs                           | 2,443,039,974.41                 | 1,173,132,683.25           | (1,269,907,291.17)        | 980,633,086.76                   |
| 28  | 016101700100        | Cabinet And Special Services                             | 34,291,557.52                    | 25,305,263.84              | (8,986,293.69)            | 19,672,834.10                    |
|     |                     | <b>TOTAL ADMINISTRATION SECTOR</b>                       | <b>4,396,427,566.26</b>          | <b>3,164,724,400.87</b>    | <b>(1,231,703,165.39)</b> | <b>2,113,562,723.48</b>          |
|     |                     |                                                          |                                  |                            |                           |                                  |
|     | 020000000000        | <b>ECONOMIC SECTOR</b>                                   |                                  |                            |                           |                                  |
| 29  | 021500100100        | Ministry Of Agriculture And Food Security                | 446,192,939.10                   | 364,380,657.78             | (81,812,281.33)           | 289,657,182.71                   |
| 30  | 021510200100        | Agricultural Development Programme                       | 155,381,875.99                   | 124,261,812.46             | (31,120,063.53)           | 98,485,480.74                    |
| 31  | 021511000100        | Fountain Marketing Agricultural Agency                   | 29,674,186.43                    | 29,657,037.36              | (17,149.07)               | 18,038,580.38                    |
| 32  | 021511700100        | Directorate Of Farm Settlement And Peasant Farmer Devt.  | 22,679,188.07                    | 15,485,066.30              | (7,194,121.77)            | 12,452,348.55                    |
| 33  | 022000100100        | Ministry Of Finance                                      | 73,610,037.78                    | 56,000,229.17              | (17,609,808.62)           | 40,579,302.25                    |
| 34  | 022000700100        | Office Of The Accountant General                         | 862,929,492.20                   | 5,704,442,028.31           | 4,841,512,536.11          | 91,710,989.15                    |
| 35  | 022000701100        | Central Internal Audit                                   | 25,479,877.36                    | 15,438,930.60              | (10,040,946.76)           | 12,793,868.36                    |
| 36  | 022000800100        | Ekiti State Board Of Internal Revenue Service            | 18,869,072.74                    | 59,256,793.94              | 40,387,721.20             | 38,124,010.72                    |
| 37  | 022000800200        | Signage And Advertisement Agency                         | 12,619,368.81                    | 11,916,647.25              | (702,721.56)              | 7,110,753.14                     |
| 38  | 022200100100        | Ministry Of Trade, Industry, Investment And Cooperatives | 218,662,212.34                   | 145,848,446.28             | (72,813,766.06)           | 118,500,672.19                   |

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

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                            | ACTUAL<br>JAN. - JUNE. 2025 | MID-YEAR BUDGET, 2025   | VARIANCE                | ACTUAL<br>JAN. - JUNE. 2024 |
|-----|---------------------|-----------------------------------------------------------|-----------------------------|-------------------------|-------------------------|-----------------------------|
|     |                     |                                                           | N                           | N                       | N                       | N                           |
| 39  | 022700100100        | Ministry Of Wealth Creation & Employment                  | 19,556,203.39               | 10,164,606.46           | (9,391,596.94)          | 8,396,347.21                |
| 40  | 022700700100        | Job Creation And Employment Agency                        | 12,018,227.00               | 7,898,302.65            | (4,119,924.35)          | 6,421,714.55                |
| 41  | 022800100100        | Bureau Of Information, Communication And Technology (ICT) | 38,501,988.66               | 24,189,959.18           | (14,312,029.49)         | 19,969,397.08               |
| 42  | 023100100100        | Ekiti State Electricity Board                             | 99,367,559.95               | 63,330,516.73           | (36,037,043.22)         | 53,458,285.00               |
| 43  | 023300100100        | Ekiti State Mineral Resources Development Agency          | 21,826,448.53               | 13,696,748.86           | (8,129,699.67)          | 11,304,585.53               |
| 44  | 023400100100        | Ministry Of Works And Transportation                      | 332,524,777.14              | 229,279,025.79          | (103,245,751.35)        | 190,925,359.79              |
| 45  | 023400100300        | Ekiti State Traffic Management Agency                     | 38,969,534.64               | 32,834,211.91           | (6,135,322.74)          | 29,077,439.70               |
| 46  | 023400100400        | Ekiti State Public Works Corporation                      | 35,995,944.07               | 21,591,765.73           | (14,404,178.35)         | 18,008,915.62               |
| 47  | 023600100100        | Ministry Of Arts, Culture And Tourism Development         | 90,844,774.78               | 65,649,572.58           | (25,195,202.20)         | 53,521,453.39               |
| 48  | 023600100200        | Bureau of Tourism                                         | 10,886,170.99               | 5,000,000.00            | (5,886,170.99)          |                             |
| 49  | 023800100100        | Ministry Of Budget And Economic Planning                  | 93,714,137.86               | 63,136,013.23           | (30,578,124.63)         | 51,757,135.87               |
| 50  | 023800200100        | State Bureau Of Statistics                                | 43,224,818.32               | 25,722,953.64           | (17,501,864.68)         | 21,006,874.92               |
| 51  | 025000100100        | Fiscal Responsibility Commission                          | 17,070,901.73               | 13,151,545.75           | (3,919,355.98)          | 10,863,937.41               |
| 52  | 025200100100        | Ekiti State Water Cooperation                             | 232,649,897.28              | 177,229,407.25          | (55,420,490.04)         | 146,868,503.08              |
| 53  | 025200100200        | State Rural Water Supply And Sanitation Agency            | 38,928,299.51               | 28,827,520.31           | (10,100,779.20)         | 22,959,826.06               |
| 54  | 025300000000        | Ministry Of Physical Planning And Urban Development       | 98,039,801.72               | 66,435,345.69           | (31,604,456.04)         | 43,953,945.97               |
| 55  | 025301000100        | Ekiti State Housing Corporation                           | 96,318,587.06               | 65,698,083.07           | (30,620,503.99)         | 52,781,841.31               |
| 56  | 026000100100        | Bureau Of Lands                                           | 73,327,738.86               | 49,780,811.01           | (23,546,927.85)         | 41,510,407.12               |
| 57  | 026000100200        | Office Of Surveyor General                                | 38,688,696.15               | 26,606,849.89           | (12,081,846.27)         | 22,667,532.97               |
| 58  | 026000100400        | Urban Renewal Agency                                      | 12,875,830.05               | 11,242,335.73           | (1,633,494.32)          | 7,393,513.89                |
| 59  | 026100100100        | Ministry Of Infrastructure And Public Utilities           | 137,016,923.64              | 78,664,753.12           | (58,352,170.52)         | 66,101,177.88               |
|     |                     | <b>TOTAL ECONOMIC SECTOR</b>                              | <b>3,448,445,512.15</b>     | <b>7,606,817,977.98</b> | <b>4,158,372,465.83</b> | <b>1,606,401,382.54</b>     |

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

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                      | ACTUAL<br>JAN. - JUNE. 2025 | MID-YEAR BUDGET, 2025 | VARIANCE               | ACTUAL<br>JAN. - JUNE. 2024 |
|-----|------------------------|-----------------------------------------------------|-----------------------------|-----------------------|------------------------|-----------------------------|
|     |                        |                                                     | N                           | N                     | N                      | N                           |
|     |                        |                                                     |                             |                       |                        |                             |
|     | <b>030000000000</b>    | <b>LAW &amp; JUSTICE SECTOR</b>                     |                             |                       |                        |                             |
| 60  | 031800100100           | The Judiciary                                       | -                           | -                     | -                      |                             |
| 61  | 031801100100           | Ekiti State Judicial Service Commission             | -                           | -                     | -                      |                             |
| 62  | 032600000000           | Ministry Of Justice                                 | 212,916,640.79              | 157,945,735.47        | (54,970,905.33)        | 118,531,920.78              |
| 63  | 032600100100           | Ekiti State Citizen's Right                         | -                           | -                     | -                      | 0                           |
| 64  | 032600100200           | Office Of Public Defender                           | 8,751,549.35                | 5,979,636.81          | (2,771,912.54)         | 5,014,359.08                |
| 65  | 032600100300           | Ekiti State Law Reform Commission                   | -                           | -                     | -                      | 0                           |
|     |                        | <b>TOTAL LAW &amp; JUSTICE SECTOR</b>               | <b>221,668,190.14</b>       | <b>163,925,372.28</b> | <b>(57,742,817.87)</b> | <b>123,546,279.86</b>       |
|     |                        |                                                     |                             |                       |                        |                             |
|     | <b>040000000000</b>    | <b>REGIONAL SECTOR</b>                              |                             |                       |                        |                             |
| 66  | 045102100100           | Ministry Of Regional and Inter-Governmental Affairs | 18,785,647.63               | 11,006,476.65         | (7,779,170.98)         | 8,977,283.49                |
| 67  | 045102100200           | Serve EKS Steering Committee                        | -                           | -                     | -                      | -                           |
| 68  | 045102100300           | Serve EKS                                           | -                           | -                     | -                      |                             |
| 69  | 045102100400           | Subvention To Dawn Commission                       | -                           | -                     | -                      | -                           |
|     |                        | <b>TOTAL REGIONAL SECTOR</b>                        | <b>18,785,647.63</b>        | <b>11,006,476.65</b>  | <b>(7,779,170.98)</b>  | <b>8,977,283.49</b>         |
|     |                        |                                                     |                             |                       |                        |                             |



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

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                                                   | ACTUAL<br>JAN. - JUNE. 2025 | MID-YEAR BUDGET, 2025 | VARIANCE           | ACTUAL<br>JAN. - JUNE. 2024 |
|-----|------------------------|----------------------------------------------------------------------------------|-----------------------------|-----------------------|--------------------|-----------------------------|
|     |                        |                                                                                  | N                           | N                     | N                  | N                           |
|     |                        |                                                                                  |                             |                       |                    |                             |
|     | <b>050000000000</b>    | <b>SOCIAL SECTOR</b>                                                             |                             |                       |                    |                             |
| 70  | 051300100100           | Ministry Of Youth And Sport Development                                          | 30,658,216.94               | 17,910,709.77         | (12,747,507.18)    | 14,752,612.31               |
| 71  | 051305200100           | Ekiti State Sport Commission (Ekiti State Sport Council)                         | 76,656,995.47               | 55,388,330.39         | (21,268,665.08)    | 45,369,724.52               |
| 72  | 051305300100           | Ekiti State Office Of Disability                                                 | 31,058,645.65               | 19,995,764.16         | (11,062,881.50)    | 16,595,714.19               |
| 73  | 051400100100           | Ministry Of Women Affairs, Gender Empowerment<br>And Social Welfare              | 108,161,476.68              | 64,229,441.75         | (43,932,034.94)    | 54,140,625.36               |
| 74  | 051700100100           | Ministry Of Education, Science And Technology                                    | 766,904,875.50              | 423,982,965.43        | (342,921,910.08)   | 342,614,945.88              |
| 75  | 051700100400           | Ekiti State Libabry Board                                                        | 21,092,971.62               | 15,615,247.33         | (5,477,724.30)     | 12,726,819.54               |
| 76  | 051700100500           | Education Trust Funds                                                            | 18,682,876.40               | 14,563,266.17         | (4,119,610.23)     | 10,581,673.87               |
| 77  | 051700100600           | State Universal Basic Education Board                                            | 508,707,922.06              | 380,482,243.26        | (128,225,678.80)   | 317,571,932.70              |
| 78  | 051701000100           | Agency For Adult And Non Formal Education                                        | 32,446,877.11               | 22,721,385.43         | (9,725,491.69)     | 18,350,834.26               |
| 79  | 051702600100           | School Of Agriculture And Enterprise Agency                                      | 14,165,544.12               | 6,764,098.62          | (7,401,445.51)     | 5,628,634.70                |
| 80  | 051705300100           | Ekiti State Board For Technical And Vocational<br>Education                      | 194,844,149.10              | 100,135,716.71        | (94,708,432.40)    | 82,552,428.67               |
| 81  | 051705400100           | Ekiti State Scholarship Board                                                    | 11,712,174.14               | 7,906,336.85          | (3,805,837.30)     | 6,060,562.48                |
| 82  | 051705500100           | Ekiti State Teaching Service Commission                                          | 10,695,819,495.14           | 7,547,320,210.39      | (3,148,499,284.75) | 6,060,557,468.11            |
| 83  | 051705500100           | Ekiti State Teaching Service Commission (Secondary<br>School Non-Teaching Staff) | 119,222,658.74              | 75,774,670.57         | (43,447,988.18)    | 62,263,875.59               |
| 84  | 052100100100           | Ministry Of Health And Human Services                                            | 275,141,862.10              | 199,800,904.60        | (75,340,957.51)    | 154,803,399.56              |
| 85  | 052100200100           | Ekiti State Health Insurance Scheme                                              | 25,403,760.05               | 18,396,580.26         | (7,007,179.79)     | 14,655,203.38               |
| 86  | 052100300100           | Primary Healthcare Development                                                   | 126,243,076.99              | 130,179,672.82        | 3,936,595.82       | 100,500,009.30              |
| 87  | 052110200100           | Hospital Management Board                                                        | 2,551,692,634.51            | 2,718,412,340.26      | 166,719,705.75     | 2,090,608,033.57            |
| 88  | 052110400100           | Central Medical Stores ( EKITI DRUGS HEALTH<br>SUPPLIES MANAGEMENT (EKSDMA))     | 27,528,744.35               | 13,557,365.04         | (13,971,379.31)    | 10,562,152.20               |
| 89  | 053500100100           | Ministry Of Environment                                                          | 153,422,720.96              | 106,722,832.12        | (46,699,888.85)    | 83,087,628.53               |
| 90  | 053501600100           | State Environmental Protection Agency                                            | 20,124,413.22               | 12,839,624.02         | (7,284,789.21)     | 9,914,895.26                |

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

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY              | ACTUAL<br>JAN. - JUNE. 2025 | MID-YEAR BUDGET, 2025    | VARIANCE                  | ACTUAL<br>JAN. - JUNE. 2024 |
|-----|------------------------|---------------------------------------------|-----------------------------|--------------------------|---------------------------|-----------------------------|
|     |                        |                                             | N                           | N                        | N                         | N                           |
| 91  | 053505300100           | Ekiti State Waste Management Board          | 63,570,102.26               | 21,801,607.42            | (41,768,494.85)           | 17,156,195.51               |
| 92  | 053505400100           | Ekiti State Forestry Commission             | 127,898,251.12              | 97,817,660.25            | (30,080,590.87)           | 80,120,239.66               |
| 93  | 055100100100           | Ministry Of Local Government Affairs        | 61,240,193.95               | 40,694,256.92            | (20,545,937.03)           | 33,836,391.09               |
| 94  | 055100200100           | Ministry of Chieftaincy and Home Affairs    | 26,828,631.72               | 17,263,166.62            | (9,565,465.10)            | 12,972,535.29               |
| 95  | 055100300100           | Ministry Of Rural And Community Development | 39,700,844.09               | 25,723,483.06            | (13,977,361.04)           | 21,187,259.11               |
|     |                        |                                             | -                           | -                        | -                         |                             |
|     |                        | <b>TOTAL SOCIAL SECTOR</b>                  | <b>16,128,930,113.99</b>    | <b>12,155,999,880.14</b> | <b>(3,972,930,233.85)</b> | <b>9,679,171,794.64</b>     |
|     |                        | <b>SUMMARY OF PERSONNEL COST ON SECTOR</b>  |                             |                          |                           |                             |
|     | <b>A</b>               | <b>ADMINISTRATION SECTOR</b>                | <b>4,396,427,566.26</b>     | <b>3,164,724,400.87</b>  | <b>(1,231,703,165.39)</b> | <b>2,113,562,723.48</b>     |
|     | <b>B</b>               | <b>ECONOMIC SECTOR</b>                      | <b>3,448,445,512.15</b>     | <b>7,606,817,977.98</b>  | <b>4,158,372,465.83</b>   | <b>1,606,401,382.54</b>     |
|     | <b>C</b>               | <b>LAW AND JUSTICE SECTOR</b>               | <b>221,668,190.14</b>       | <b>163,925,372.28</b>    | <b>(57,742,817.87)</b>    | <b>123,546,279.86</b>       |
|     | <b>D</b>               | <b>REGIONAL SECTOR</b>                      | <b>18,785,647.63</b>        | <b>11,006,476.65</b>     | <b>(7,779,170.98)</b>     | <b>8,977,283.49</b>         |
|     | <b>E</b>               | <b>SOCIAL SECTOR</b>                        | <b>16,128,930,113.99</b>    | <b>12,155,999,880.14</b> | <b>(3,972,930,233.85)</b> | <b>9,679,171,794.64</b>     |
|     |                        | <b>TOTAL (A)</b>                            | <b>24,214,257,030.17</b>    | <b>23,102,474,107.91</b> | <b>(1,111,782,922.26)</b> | <b>13,531,659,464.01</b>    |
|     |                        |                                             |                             |                          |                           |                             |
|     |                        | <b>CORPERS ALLOWANCE</b>                    | <b>25,769,639.99</b>        |                          | (25,769,639.99)           | <b>28,803,248.65</b>        |
|     |                        | <b>REPATRIATION</b>                         | <b>13,058,577.15</b>        |                          | (13,058,577.15)           | <b>9,498,106.50</b>         |
|     |                        | <b>LOCUM / INTERN</b>                       | <b>714,793.30</b>           |                          | (714,793.30)              | <b>5,331,552.15</b>         |
|     |                        | <b>NEIGHBORHOOD INSPECTOR</b>               | -                           |                          | -                         | -                           |
|     |                        | <b>TOTAL (B)</b>                            | <b>39,543,010.44</b>        | -                        | <b>(39,543,010.44)</b>    | <b>43,632,907.30</b>        |
|     |                        | <b>GRAND TOTAL OF CASH (A+B)</b>            | <b>24,253,800,040.61</b>    | <b>23,102,474,107.91</b> | <b>(1,151,325,932.70)</b> | <b>13,575,292,371.31</b>    |

**NOTE 62: SOCIAL BENEFITS & SOCIAL CONTRIBUTION**

| CODE     | DETAILS                                                                          | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025 | VARIANCE                | ACTUAL<br>JAN. - JUNE, 2024 |
|----------|----------------------------------------------------------------------------------|-----------------------------|-------------------------|-------------------------|-----------------------------|
|          |                                                                                  | ₦                           | ₦                       | ₦                       | ₦                           |
| 210301   | PENSION                                                                          | 5,240,375,777.65            | 6,370,597,331.30        | 1,130,221,553.65        | 4,602,755,685.09            |
| 210301   | GRATUITY                                                                         | 700,000,000.00              | 1,500,000,000.00        | 800,000,000.00          | 1,000,000,000.00            |
| 210301   | PENSION/MAINTENANCE FOR PAST<br>POLITICAL OFFICE HOLDERS (GOVS. &<br>DEP. GOVS.) | -                           | -                       | -                       | 28,000,000.00               |
| 22020663 | 10% CONTRIBUTION TO RETIREMENT<br>SAVINGS FUND ACCOUNT                           | 281,610,485.51              | 171,439,731.80          | (110,170,753.71)        | 123,323,462.84              |
| 22020650 | 5% CONTRIBUTION TO REDEEMABLE<br>RETIREMENT FUND ACCOUNT                         | 55,475,260.50               | 109,522,872.57          | 54,047,612.07           | 77,665,364.70               |
| 22020649 | ACTUARIAL VALUATION                                                              |                             | -                       | -                       |                             |
|          | OTHERS                                                                           |                             | -                       |                         |                             |
|          | <b>TOTAL</b>                                                                     | <b>6,277,461,523.66</b>     | <b>8,151,559,935.67</b> | <b>1,874,098,412.01</b> | <b>5,831,744,512.63</b>     |

**NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)**

| S/NO | ECONOMIC CODE | EXPENDITURE DETAILS                            | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET<br>2025  | VARIANCE                | ACTUAL<br>JAN. - JUNE, 2024 |
|------|---------------|------------------------------------------------|-----------------------------|--------------------------|-------------------------|-----------------------------|
|      |               |                                                | <b>₦</b>                    | <b>₦</b>                 | <b>₦</b>                |                             |
|      |               |                                                |                             |                          |                         |                             |
| 1    | 220201        | TRAVEL & TRANSPORT- GENERAL                    | 9,962,118,609.36            | 4,528,468,140.19         | (5,433,650,469.18)      | 6,075,499,801.74            |
| 2    | 220202        | UTILITIES-GENERAL                              | 1,305,404,672.61            | 1,480,246,882.90         | 174,842,210.29          | 149,039,835.39              |
| 3    | 220203        | MATERIALS & SUPPLIES-GENERAL                   | 2,610,850,735.33            | 2,162,947,749.10         | (447,902,986.23)        | 2,581,945,560.62            |
| 4    | 220204        | MAINTENANCE SERVICES-GENERAL                   | 1,559,988,402.46            | 2,615,803,269.16         | 1,055,814,866.70        | 1,439,836,752.93            |
| 5    | 220205        | TRAINING GENERAL                               | 1,288,358,648.53            | 1,513,224,856.08         | 224,866,207.55          | 460,480,338.50              |
| 6    | 220206        | OTHER SERVICES- GENERAL                        | 14,172,981,082.68           | 14,533,987,302.60        | 361,006,219.92          | 13,179,393,875.78           |
| 7    | 220207        | CONSULTING & PROFESSIONAL SERVICES-<br>GENERAL | 210,525,587.26              | 371,300,000.00           | 160,774,412.74          | 128,561,850.00              |
| 8    | 220208        | FUEL & LUBRICANTS- GENERAL                     | 2,186,981,277.06            | 2,704,750,000.00         | 517,768,722.94          | 1,106,373,022.08            |
| 9    | 220209        | FINANCIAL CHARGES- GENERAL                     | 106,937,918.15              | 11,250,000.00            | (95,687,918.15)         | -                           |
| 10   | 220210        | MISCELLANEOUS EXPENSES GENERAL                 | 5,338,464,929.40            | 8,242,576,147.11         | 2,904,111,217.71        | 3,248,010,770.75            |
|      |               | <b>TOTAL</b>                                   | <b>38,742,611,862.84</b>    | <b>38,164,554,347.12</b> | <b>(578,057,515.72)</b> | <b>28,369,141,807.79</b>    |

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

| S/NO | ECONOMIC CODE | EXPENDITURE DETAILS   | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025  | VARIANCE                  | ACTUAL<br>JAN. - JUNE, 2024 |
|------|---------------|-----------------------|-----------------------------|--------------------------|---------------------------|-----------------------------|
|      |               |                       | ₦                           | ₦                        | ₦                         |                             |
| 1    | 220401        | GRANTS TO PARASTATALS | 24,141,725,419.82           | 17,662,196,853.41        | (6,479,528,566.41)        | 30,830,174,585.95           |
|      |               | <b>TOTAL</b>          | <b>24,141,725,419.82</b>    | <b>17,662,196,853.41</b> | <b>(6,479,528,566.41)</b> | <b>30,830,174,585.95</b>    |

**NOTE 65: SUBSIDIES (ACTUAL CASH PAYMENT)**

| S/NO | DETAILS      | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025 | VARIANCE | ACTUAL<br>JAN. - JUNE, 2024 |
|------|--------------|-----------------------------|-------------------------|----------|-----------------------------|
|      |              |                             | ₦                       | ₦        | ₦                           |
|      |              |                             |                         | -        |                             |
|      |              |                             |                         | -        |                             |
|      | <b>TOTAL</b> | -                           | -                       | -        | -                           |

**NOTE 66: PUBLIC DEBT (ACTUAL CASH PAYMENT)**

|        |                                | ACTUAL                  | MID-YEAR<br>BUDGET    | VARIANCE                  | ACTUAL                  |
|--------|--------------------------------|-------------------------|-----------------------|---------------------------|-------------------------|
| CODE   | DETAILS                        | JAN. - JUNE, 2025       | 2025                  |                           | JAN. - JUNE, 2024       |
|        |                                | ₦                       | ₦                     | ₦                         | ₦                       |
| 220602 | DOMESTIC LOAN INTEREST CHARGES | 2,119,904,140.23        | 200,000,000.00        | (1,919,904,140.23)        | 4,149,143,777.89        |
| 220601 | FOREIGN LOAN INTEREST CHARGES  | 1,203,047,806.02        |                       |                           | 469,108,453.70          |
|        | <b>TOTAL (A)</b>               | <b>3,322,951,946.25</b> | <b>200,000,000.00</b> | <b>(1,919,904,140.23)</b> | <b>4,618,252,231.59</b> |

**NOTE 67: SPECIAL PROGRAMMES/PROJECTS**

| SUPPL. NO |                             |                             |                         |                |                             |
|-----------|-----------------------------|-----------------------------|-------------------------|----------------|-----------------------------|
|           |                             | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET<br>2025 | VARIANCE       | ACTUAL<br>JAN. - JUNE, 2024 |
|           |                             | ₦                           | ₦                       | ₦              |                             |
| 9A        | Special Programmes/Projects | 3,493,891,613.17            | 7,771,163,608.12        | 503,040,749.43 | 8,675,598,896.33            |
| 9B        | Projects Finaced by grants  | 3,774,231,245.52            |                         |                | 1,214,482,126.26            |
|           | TOTAL                       | 7,268,122,858.69            | 7,771,163,608.12        | 503,040,749.43 | 9,890,081,022.59            |

**NOTE 68: CASH RECEIPT FROM DISPOSAL OF ASSET**

| S/NO | DETAILS                         | JAN. - JUNE, 2025 | JAN. - JUNE, 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<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE           | ACTUAL<br>JAN. - JUNE, 2024 |
|-----|---------------------|-----------------------------------------------------------------|-----------------------------|----------------------|--------------------|-----------------------------|
|     |                     |                                                                 | <b>₦</b>                    | <b>₦</b>             | <b>₦</b>           |                             |
|     | <b>010000000000</b> | <b>Administration Sector</b>                                    |                             |                      |                    |                             |
| 1   | 011100100100        | Government House And Protocol                                   | 472,799,125.00              | 700,000,000.00       | 227,200,875.00     | 145,210,208.60              |
| 2   | 011100100200        | Deputy Governor's Office                                        | 4,500,000.00                | 14,000,000.00        | 9,500,000.00       |                             |
| 3   | 011100201400        | Special Adviser Development Matters                             | -                           | -                    | -                  |                             |
| 4   | 011100201500        | Ekiti State Special Adviser On Social Investment Programme      | -                           | -                    | -                  |                             |
| 5   | 011100300100        | Ekiti State Boundary Commission                                 | -                           | 5,000,000.00         | 5,000,000.00       |                             |
| 6   | 011100400100        | Ekiti State Sustainable Development Goal                        | -                           | 25,000,000.00        | 25,000,000.00      | 33,478,632.23               |
| 7   | 011100500100        | Ekiti State Micro Finance And Enterprise Development Agency     | -                           | 264,189,324.91       | 264,189,324.91     | 454,889,437.50              |
| 8   | 011100202000        | Special Adviser on Ekiti State Mortgage Board                   | -                           | 30,000,000.00        | 30,000,000.00      |                             |
| 9   | 011100201400        | Technical Adviser on Sports Development                         | 2,800,000,000.00            | 600,000,000.00       | (2,200,000,000.00) |                             |
| 10  | 011111201600        | Ekiti State Bureau of Local Content                             | -                           | 25,000,000.00        | 25,000,000.00      |                             |
| 11  | 011100600100        | Ekiti State Emergency Management Agency                         | -                           | 125,000,000.00       | 125,000,000.00     |                             |
| 12  | 011100700100        | Ekiti State Bureau Of Public Procurement                        | 32,100,000.00               | 125,000,000.00       | 92,900,000.00      |                             |
| 13  | 011101000100        | Office Of Transformation And Strategy                           | -                           | 6,250,000.00         | 6,250,000.00       |                             |
| 14  | 011102100100        | Ekiti State Liaison Office Abuja                                | -                           | 5,000,000.00         | 5,000,000.00       |                             |
| 15  | 011102100500        | Ekiti State Liaison Office Lagos                                | -                           | 12,500,000.00        | 12,500,000.00      |                             |
| 16  | 011103300100        | Ekiti State Aid Control Agency                                  | -                           | -                    | -                  |                             |
| 17  | 011103700100        | Muslim Pilgrim Board                                            | -                           | 7,500,000.00         | 7,500,000.00       |                             |
| 18  | 011103800100        | Christian Pilgrim Board                                         | -                           | 2,500,000.00         | 2,500,000.00       |                             |
| 19  | 011110100100        | Bureau Of Special Projects                                      | 362,780,551.02              | 900,000,000.00       | 537,219,448.98     | 259,535,560.86              |
| 20  | 011110500100        | Office of the Chief of Staff                                    | -                           | 5,000,000,000.00     |                    |                             |
| 21  | 011111200100        | General Administration Department                               | 292,000,000.00              | 565,732,717.61       | 273,732,717.61     | 382,594,335.43              |
| 22  | 011111200300        | Utility Service Department                                      | -                           | 5,000,000.00         | 5,000,000.00       |                             |
| 23  | 011111300100        | Ekiti State Pension Commission                                  | -                           | 3,000,000.00         | 3,000,000.00       |                             |
| 24  | 011111300200        | Pension Transition Arrangement Department                       | -                           | 3,250,000.00         | 3,250,000.00       |                             |
| 25  | 011200100100        | Ekiti State House Of Assembly                                   | 300,973,716.86              | 1,813,007,500.00     | 1,512,033,783.14   |                             |
| 26  | 011200200100        | House Of Assembly Service Commission                            | -                           | 95,000,000.00        | 95,000,000.00      |                             |
| 27  | 011200100200        | Legislative Service Loans Board                                 | -                           | 16,850,000.00        | 16,850,000.00      |                             |
| 28  | 012300100100        | Ministry Of Information And Value Orientation                   | -                           | 120,314,682.13       | 120,314,682.13     | -                           |
| 29  | 012300300100        | Broadcasting Service Of Ekiti State                             | -                           | 61,466,471.00        | 61,466,471.00      |                             |
| 30  | 012500100100        | Head Of Service                                                 | -                           | 275,000,000.00       | 275,000,000.00     |                             |
| 31  | 012500600100        | Office Of Establishment And Service Matters                     | -                           | 90,000,000.00        | 90,000,000.00      |                             |
| 32  | 012500700100        | Office Of Capacity Development And Reform                       | -                           | 75,000,000.00        | 75,000,000.00      |                             |
| 33  | 014000100100        | Ekiti State Auditor General Office                              | -                           | 119,000,000.00       | 119,000,000.00     |                             |
| 34  | 014000200100        | Local Government Auditor General Office                         | -                           | 50,409,855.09        | 50,409,855.09      |                             |
| 35  | 014000300100        | Ekiti State Audit Service Commission                            | -                           | 67,409,855.09        | 67,409,855.09      |                             |
| 36  | 014700100100        | Ekiti State Civil Service Commission                            | -                           | 2,500,000.00         | 2,500,000.00       |                             |
| 37  | 014800100100        | Ekiti State Independence Electoral Commission                   | -                           | 50,000,000.00        | 50,000,000.00      |                             |
| 38  | 016100100100        | Secretary To The State Government                               | -                           | -                    | -                  |                             |
| 39  | 016101300200        | Political And Economic Affairs                                  | -                           | 750,000,000.00       | 750,000,000.00     |                             |
| 40  | 016101300800        | Parastatals Affairs                                             | -                           | 2,500,000.00         |                    |                             |
| 41  | 016101300400        | Political And Inter-Party                                       | -                           | -                    | -                  |                             |
| 42  | 016101700100        | Cabinet And Special Services                                    | -                           | 25,000,000.00        | 25,000,000.00      |                             |
| 43  | 011100500300        | Ekiti State Mortgage Board                                      | -                           | -                    |                    |                             |
| 44  | 011100201900        | Special Adviser on Capital Development Authority                | -                           | 250,000,000.00       |                    |                             |
| 45  | 011100202400        | Special Adviser on Human Capital Development and Allied Matters | -                           | 70,202,156.41        |                    |                             |



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

| S/N | Administrative Code | Description                                                         | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025     | VARIANCE                | ACTUAL<br>JAN. - JUNE, 2024 |
|-----|---------------------|---------------------------------------------------------------------|-----------------------------|--------------------------|-------------------------|-----------------------------|
|     |                     |                                                                     | <b>₦</b>                    | <b>₦</b>                 | <b>₦</b>                |                             |
| 46  | 016101300800        | Parastatals Affairs                                                 | -                           | -                        |                         |                             |
| 47  | 016101700300        | Ekiti State Security Trust Fund                                     | -                           | -                        | -                       |                             |
|     |                     | <b>LESS: SPECIAL PROGRAMME/PROJECTS</b>                             | -                           |                          |                         | (495,889,437.50)            |
|     |                     | <b>SUB TOTAL ADMIN</b>                                              | <b>4,265,153,392.88</b>     | <b>12,357,582,562.22</b> | <b>2,769,727,012.94</b> | <b>779,818,737.12</b>       |
|     |                     |                                                                     |                             |                          | -                       |                             |
|     | <b>020000000000</b> | <b>Economic Sector</b>                                              |                             |                          | -                       |                             |
| 48  | 021500100100        | Ministry Of Agriculture And Food Security                           | 6,093,702,422.00            | 3,551,157,691.88         | (2,542,544,730.13)      | 195,395,225.00              |
| 49  | 021512000100        | Livestock Productivity and Resilience Support Project (L-PRES)      | -                           | 1,030,000,000.00         |                         |                             |
| 50  | 021510200100        | Agricultural Development Programme                                  | -                           | 250,000,000.00           | 250,000,000.00          | 4,369,000.00                |
| 51  | 021510900100        | Ekiti State Forestry Commission                                     | -                           | -                        | -                       | 5,040,000.00                |
| 52  | 021511000100        | Fountain Marketing Agricultural Agency                              | -                           | 100,000,000.00           | 100,000,000.00          |                             |
| 53  | 021511600100        | Fadama Project                                                      | -                           | 250,000,000.00           | 250,000,000.00          | 2,027,445,130.00            |
| 54  | 021511700100        | Directorate Of Farm Settlement And Peasant Farmer Devt.             | -                           | 375,000,000.00           | 375,000,000.00          |                             |
| 55  | 021511800100        | Ekiti State Rural Access And Agricultural Marketing Project (Raamp) | 500,000,000.00              | 6,264,379,696.15         | 5,764,379,696.15        | 500,000,000.00              |
| 56  | 022000100100        | Ministry Of Finance                                                 | 2,768,786,713.19            | 321,276,510.05           | (2,447,510,203.15)      | 3,000,000,000.00            |
| 57  | 022000700100        | Office Of The Accountant General                                    | 187,848,181.60              | 208,713,125.89           | 20,864,944.29           |                             |
| 58  | 022000701100        | Central Internal Audit                                              | -                           | 12,578,256.64            | 12,578,256.64           |                             |
| 59  | 022000800100        | Ekiti State Board Of Internal Revenue Service                       | 1,021,285,051.73            | 476,503,911.51           | (544,781,140.23)        | 70,529,499.34               |
| 60  | 022000800200        | Signage And Advertisement Agency                                    | -                           | 10,040,800.16            | 10,040,800.16           | 3,500,000.00                |
| 61  | 022000800300        | Ekiti State Lotteries Commission                                    | -                           | 53,011,060.16            | 53,011,060.16           | 7,224,637.89                |
| 62  | 022005800100        | Bureau of Asset Management                                          | -                           | 500,000,000.00           |                         |                             |
| 63  | 022200100100        | Ministry of Trade, Industry, Investment and Cooperatives            | 1,261,749,044.23            | 1,681,578,289.90         | 419,829,245.67          | 116,339,266.91              |
| 64  | 022200900100        | Technical Adviser On Ekiti Knowledge Zone                           | -                           | 279,708,138.41           | 279,708,138.41          |                             |
| 65  | 022205200100        | Ekiti State Investment Promotion Agency                             | 36,949,700.00               | 83,136,500.67            | 46,186,800.67           | 3,700,000.00                |
| 66  | 022205200200        | Ekiti State Community and Social Development Agency                 | -                           | 2,500,000,000.00         | 2,500,000,000.00        | 3,158,700,000.00            |
| 67  | 022205200300        | Ekiti State Social Investment Coordinating Agency                   | -                           | 506,285,405.98           | 506,285,405.98          | 1,251,656,541.50            |
| 68  | 022205400300        | United States African Development Foundation (USADF) Project        | -                           | 1,200,000,000.00         |                         |                             |
| 69  | 022700100100        | Ministry Of Wealth Creation and Employment                          | 54,425,000.00               | 137,452,349.09           | 83,027,349.09           | 5,000,000.00                |
| 70  | 022700700100        | Job Creation And Employment Agency                                  | -                           | 150,000,000.00           | 150,000,000.00          | 439,604,000.00              |
| 71  | 022700600100        | Office of Human Capital Devt and Allied Matters                     | -                           | -                        |                         |                             |
| 72  | 022800100100        | Bureau Of Information, Communication And Technology (ICT)           | -                           | 225,000,000.00           | 225,000,000.00          | 9,591,227.00                |
| 73  | 026200100100        | Ministry of Innovations, Science and Technology                     | 50,000,000.00               | 1,000,000,000.00         |                         | 25,000,000.00               |
| 74  | 023100100100        | Ekiti State Electricity Board                                       | 848,533,295.45              | 1,350,000,000.00         | 501,466,704.55          | 1,103,818,703.43            |
| 75  | 023100100400        | Ekiti State Electricity Regulatory Bureau                           | 5,000,000.00                | 10,000,000.00            | 5,000,000.00            |                             |
| 76  | 026100100300        | Transmission Company of Nigeria                                     | -                           | 10,000,000.00            | 10,000,000.00           |                             |
| 77  | 023100100300        | Ekiti State Office Of Energy Matters                                | -                           | -                        | -                       |                             |
| 78  | 023300100100        | Ekiti State Mineral Resources Development Agency                    | -                           | 70,202,156.41            | 70,202,156.41           |                             |
| 79  | 023400100100        | Ministry Of Works                                                   | 32,684,784,249.99           | 26,000,000,000.00        | (6,684,784,249.99)      | 24,023,268,220.37           |
| 80  | 023500100100        | Ministry Of Transportation                                          | 3,806,130,068.77            | 2,038,384,000.00         | (1,767,746,068.77)      | 8,100,859,597.82            |
| 81  | 023500200300        | Ekiti State Traffic Management Agency                               | -                           | 100,000,000.00           | 100,000,000.00          |                             |
| 82  | 023500200300        | Ekiti State Public Works Corporation                                | -                           | 1,100,000,000.00         | 1,100,000,000.00        | 60,000,000.00               |
| 83  | 023600100100        | Ministry Of Arts, Culture And Tourism Development                   | 152,733,600.00              | 569,554,829.90           | 416,821,229.90          | 44,550,000.00               |
| 84  | 023600100200        | Bureau Of Tourism                                                   | 49,578,023.50               | 214,953,002.95           |                         | 5,000,000.00                |
| 85  | 023800100100        | Ministry Of Budget And Planning                                     | -                           | 4,525,313,341.87         | 4,525,313,341.87        | 364,317,561.24              |
| 86  | 023800103100        | United Nations International Children Emergency Fund (UNICEF)       | -                           | 92,500,000.00            |                         |                             |
| 87  | 023800200100        | State Bureau Of Statistics                                          | 10,000,000.00               | -                        | (10,000,000.00)         | 39,994,250.00               |
| 88  | 025000100100        | Fiscal Responsibility Commission                                    | -                           | 7,500,000.00             | 7,500,000.00            |                             |

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

| S/N | Administrative Code | Description                                                              | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025     | VARIANCE                | ACTUAL<br>JAN. - JUNE, 2024 |
|-----|---------------------|--------------------------------------------------------------------------|-----------------------------|--------------------------|-------------------------|-----------------------------|
|     |                     |                                                                          | <b>₦</b>                    | <b>₦</b>                 | <b>₦</b>                |                             |
| 89  | 025200100100        | Ekiti State Water Cooperation                                            | 43,703,956.67               | 1,250,000,000.00         | 1,206,296,043.33        | 161,138,600.00              |
| 90  | 025200100200        | State Rural Water Supply And Sanitation Agency                           | 1,322,047,512.72            | 3,500,000,000.00         | 2,177,952,487.28        | 297,186,584.02              |
| 91  | 025300100100        | Ministry Of Physical Planning And Urban Development                      | -                           | 125,384,684.77           | 125,384,684.77          | 1,500,000.00                |
| 92  | 025301000100        | Ekiti State Housing Corporation                                          | -                           | 82,500,000.00            | 82,500,000.00           |                             |
| 93  | 026000100100        | Bureau Of Lands                                                          | 864,997,608.74              | 400,000,000.00           | (464,997,608.74)        | 18,111,120.00               |
| 94  | 026000100200        | Office Of Surveyor General                                               | -                           | 40,000,000.00            | 40,000,000.00           |                             |
| 95  | 026000100400        | Urban Renewal Agency                                                     | 2,268,000.00                | 528,000,000.00           | 525,732,000.00          | 300,000,000.00              |
| 96  | 026000100500        | Ekiti State Geospatial Data Centre                                       | -                           | 2,000,000,000.00         |                         |                             |
| 97  | 026100100100        | Ministry Of Infrastructure And Public Utilities                          | 84,617,800.00               | 390,000,000.00           | 305,382,200.00          | 9,200,000.00                |
| 98  | 026100100400        | Ekiti State Water Sector Regulatory Agency                               | 3,472,500.00                | 150,000,000.00           | 146,527,500.00          | 8,526,987.95                |
|     |                     | <b>LESS: SPECIAL PROGRAMME/PROJECTS</b>                                  | (3,481,486,967.50)          |                          |                         | (7,965,602,143.83)          |
|     |                     | <b>SUB TOTAL ECONOMIC</b>                                                | <b>66,042,540,145.09</b>    | <b>65,720,113,752.34</b> | <b>(322,426,392.76)</b> | <b>37,394,964,008.64</b>    |
|     |                     |                                                                          |                             |                          |                         |                             |
|     | 030000000000        | <b>Law &amp; Justice Sector</b>                                          | -                           |                          | -                       | -                           |
| 99  | 031800100100        | The Judiciary                                                            | -                           | 130,000,000.00           | 130,000,000.00          | -                           |
| 100 | 031801100100        | Ekiti State Judicial Service Commission                                  | -                           | 60,000,000.00            | 60,000,000.00           | -                           |
| 101 | 032600100100        | Ministry Of Justice                                                      | -                           | 125,000,000.00           | 125,000,000.00          | -                           |
| 102 | 032600100200        | Ekiti State Citizen's Right                                              | -                           | 63,784,506.54            | 63,784,506.54           | -                           |
| 103 | 032600100300        | Office Of Public Defender                                                | -                           | -                        | -                       | -                           |
| 104 | 032600100400        | Ekiti State Law Reform Commission                                        | -                           | 110,000,000.00           | 110,000,000.00          | 48,210,600.00               |
| 105 | 032600100300        | Office Of Public Defender                                                | -                           | 25,000,000.00            | 25,000,000.00           |                             |
|     |                     | <b>LESS: SPECIAL PROGRAMME/PROJECTS</b>                                  | -                           |                          |                         | (48,210,600.00)             |
|     |                     | <b>SUB TOTAL LAW &amp; JUSTICE</b>                                       | -                           | <b>513,784,506.54</b>    | <b>513,784,506.54</b>   | -                           |
|     |                     |                                                                          |                             |                          | -                       |                             |
|     | <b>040000000000</b> | <b>Regional Sector</b>                                                   | -                           |                          | -                       |                             |
| 106 | 045102100100        | Ministry Of Regional and Inter-Governmental Affairs                      | -                           | -                        |                         |                             |
| 107 | 045200100100        | Ministry Of Special Duties                                               | -                           | 27,500,000.00            | 27,500,000.00           | -                           |
| 108 | 045102100200        | Serve EKS Steering Committee                                             | -                           | -                        | -                       | -                           |
| 109 | 045102100300        | Serve EKS                                                                | -                           | -                        | -                       | -                           |
| 110 | 045102100400        | Subvention To Dawn Commission                                            | -                           | -                        | -                       | -                           |
|     |                     | <b>LESS: SPECIAL PROGRAMME/PROJECTS</b>                                  | -                           | -                        |                         |                             |
|     |                     | <b>SUB TOTAL REGIONAL</b>                                                | -                           | <b>27,500,000.00</b>     | <b>27,500,000.00</b>    | -                           |
|     |                     |                                                                          |                             |                          | -                       |                             |
|     | <b>050000000000</b> | <b>Social Sector</b>                                                     |                             |                          | -                       |                             |
| 111 | 051300100100        | Ministry Of Youth And Sport Development                                  | 100,000,000.00              | 101,289,643.79           | 1,289,643.79            | 15,000,000.00               |
| 112 | 051305200100        | Ekiti State Sport Commission                                             | 1,450,000,000.00            | 30,000,000.00            | (1,420,000,000.00)      | 4,040,000.00                |
| 113 | 051305300100        | Ekiti State Office Of Disability                                         | -                           | 100,000,000.00           | 100,000,000.00          | 4,000,000.00                |
| 114 | 051400100100        | Ministry Of Women Affairs, Gender Empowerment And Social Welfare         | -                           | 342,593,165.77           | 342,593,165.77          | 96,232,500.00               |
| 115 | 051400700100        | Nigeria for Women Project                                                | -                           | 450,000,000.00           | 450,000,000.00          |                             |
| 116 | 051700100100        | Ministry Of Education, Science And Technology                            | -                           | 615,000,000.00           | 615,000,000.00          |                             |
| 117 | 051700100800        | Adolescent Girls Initiative for learning and Empowerment Project (AGILE) | -                           | 500,000,000.00           | 500,000,000.00          |                             |
| 118 | 051700100900        | Innovative Development Effectiveness in Acquisition of Skills (IDEAS)    | -                           | 9,721,102.50             | 9,721,102.50            |                             |
| 119 | 051700100400        | Ekiti State Library Board                                                | -                           | 50,000,000.00            | 50,000,000.00           |                             |
| 120 | 051700100500        | Education Trust Funds                                                    | -                           | 25,500,000.00            | 25,500,000.00           |                             |
| 121 | 051700100600        | State Universal Basic Education Board (SUBEB)                            | -                           | 3,500,000,000.00         | 3,500,000,000.00        |                             |

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

| S/N | Administrative Code | Description                                                                                       | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE          | ACTUAL<br>JAN. - JUNE, 2024 |
|-----|---------------------|---------------------------------------------------------------------------------------------------|-----------------------------|----------------------|-------------------|-----------------------------|
|     |                     |                                                                                                   | N                           | N                    | N                 |                             |
| 122 | 051701000100        | Agency For Adult And Non Formal Education                                                         | -                           | 20,000,000.00        | 20,000,000.00     |                             |
| 123 | 051702600100        | School Of Agriculture And Enterprise Agency                                                       | 10,000,000.00               | 30,000,000.00        | 20,000,000.00     | 1,881,850.00                |
| 124 | 051702600200        | Ekiti State University                                                                            | -                           | 35,000,000.00        | 35,000,000.00     |                             |
| 125 | 051702600300        | Bamidele Olumilua University Of Education                                                         | -                           | 100,000,000.00       | 100,000,000.00    |                             |
| 126 | 051702600400        | Ekiti State College Of Health Science And Technology, Ijero Ekiti                                 | -                           | 70,000,000.00        | 70,000,000.00     |                             |
| 127 | 051702600500        | Ekiti State Polytechnic, Isan Ekiti                                                               | -                           | 200,000,000.00       | 200,000,000.00    | 19,511,705.30               |
| 128 | 051705300100        | Ekiti State Board For Technical And Vocational Education                                          | -                           | 325,000,000.00       | 325,000,000.00    |                             |
| 129 | 051705400100        | Ekiti State Scholarship Board                                                                     | -                           | 5,000,000.00         | 5,000,000.00      | 2,000,000.00                |
| 130 | 051705500100        | Ekiti State Teaching Service Commission                                                           | -                           | 80,000,000.00        | 80,000,000.00     |                             |
| 131 | 052100100100        | Ministry Of Health And Human Services                                                             | 600,000,000.00              | 2,628,854,002.00     | 2,028,854,002.00  | 1,486,323,786.65            |
| 132 | 052110500100        | Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Service (IMPACT) | -                           | 664,462,000.00       |                   |                             |
| 133 | 052100200100        | Ekiti State Health Insurance Scheme                                                               | -                           | 79,402,192.61        | 79,402,192.61     |                             |
| 134 | 052110800100        | Basic Healthcare Provision Fund                                                                   | -                           | 275,000,000.00       |                   |                             |
| 135 | 052100300100        | Primary Healthcare Development Agency                                                             | -                           | 16,430,046.80        | 16,430,046.80     | 4,301,000.00                |
| 136 | 052110600100        | Nutrition                                                                                         | -                           | 103,330,000.00       | 103,330,000.00    | -                           |
| 137 | 052110700100        | Immunization Programme                                                                            | -                           | 18,400,000.00        | 18,400,000.00     | -                           |
| 138 | 052102600100        | Ekiti State University Teaching Hospital                                                          | -                           | -                    | -                 | -                           |
| 139 | 052110200100        | Hospital Management Board                                                                         | -                           | 12,588,921.84        | 12,588,921.84     | 2,850,000.00                |
| 140 | 052110400100        | Ekiti Drugs Health Supplies Management ( Central Medical Stores )                                 | -                           | 26,249,345.55        | 26,249,345.55     |                             |
| 141 | 053500100100        | Ministry Of Environment                                                                           | -                           | 25,000,000.00        | 25,000,000.00     | 45,000,000.00               |
| 142 | 053501600100        | State Environmental Protection Agency                                                             | -                           | 200,000,000.00       | 200,000,000.00    | 88,351,351.35               |
| 143 | 053501600200        | Ekiti State Green Economy and Environmental Matters                                               | -                           | 500,000,000.00       |                   |                             |
| 144 | 053505300100        | Ekiti State Waste Management Board                                                                | 172,929,875.00              | 750,000,000.00       | 577,070,125.00    | 14,000,000.00               |
| 145 | 053505400100        | Ekiti State Forestry Commission                                                                   | 12,404,645.67               | 25,702,322.84        |                   |                             |
| 146 | 053501600300        | Ekiti State Nigeria Erosion and Watershed Management Project (NEWMAP)                             | -                           | 550,000,000.00       |                   |                             |
| 147 | 055100100100        | Ministry Of Local Government Affairs                                                              | -                           | 25,750,000.00        | 25,750,000.00     |                             |
| 148 | 055100200100        | Bureau Of Chieftaincy Affairs                                                                     | -                           | 5,000,000.00         | 5,000,000.00      |                             |
| 149 | 055100300100        | Ministry Of Rural And Community Development                                                       | 468,573,768.75              | 750,000,000.00       | 281,426,231.25    | 166,285,000.00              |
| 150 | 055100300100        | Independent Project Monitoring Office                                                             | -                           | -                    |                   |                             |
| 151 |                     | External Finances with Draw Down                                                                  | -                           | -                    | -                 | -                           |
|     |                     | LESS: SPECIAL PROGRAMME/PROJECTS                                                                  | (12,404,645.67)             |                      |                   | (165,896,715.00)            |
|     |                     | SUB TOTAL SOCIAL                                                                                  | 2,801,503,643.75            | 13,245,272,743.68    | 10,443,769,099.93 | 1,783,880,478.30            |
|     |                     |                                                                                                   |                             |                      |                   |                             |
|     |                     | TOTAL ADMINISTRATION SECTOR                                                                       | 4,265,153,392.88            | 12,357,582,562.22    | 8,092,429,169.34  | 779,818,737.12              |
|     |                     | TOTAL ECONOMIC SECTOR                                                                             | 66,042,540,145.09           | 65,720,113,752.34    | (322,426,392.76)  | 37,394,964,008.64           |
|     |                     | TOTAL LAW & JUSTICE SECTOR                                                                        | -                           | 513,784,506.54       | 513,784,506.54    | -                           |
|     |                     | TOTAL REGIONAL SECTOR                                                                             | -                           | 27,500,000.00        | 27,500,000.00     | -                           |
|     |                     | TOTAL SOCIAL SECTOR                                                                               | 2,801,503,643.75            | 13,245,272,743.68    | 10,443,769,099.93 | 1,783,880,478.30            |
|     |                     | TOTAL (A)                                                                                         | 73,109,197,181.72           | 91,864,253,564.77    | 18,755,056,383.05 | 39,958,663,224.06           |

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

| S/N | Administrative Code | Description                                 | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE            | ACTUAL<br>JAN. - JUNE, 2024 |
|-----|---------------------|---------------------------------------------|-----------------------------|----------------------|---------------------|-----------------------------|
|     |                     |                                             | <b>₦</b>                    | <b>₦</b>             | <b>₦</b>            |                             |
|     |                     |                                             |                             |                      |                     |                             |
|     |                     | (B) OTHER: EXTERNAL FINANCES WITH DRAW DOWN |                             |                      |                     |                             |
|     |                     | ADMINISTRATION SECTOR                       |                             |                      |                     |                             |
|     |                     | SDG                                         | -                           |                      |                     | -                           |
|     |                     | LESS: SPECIAL PROGRAMME/PROJECTS            | -                           | -                    |                     |                             |
|     |                     | TOTAL ADMINISTRATION SECTOR                 | -                           |                      |                     |                             |
|     |                     | ECONOMIC SECTOR                             |                             |                      |                     |                             |
|     | Annex i             | WORLD BANK ASSISTED PROJECT( PFMU)          | 14,286,838,473.36           |                      | (14,286,838,473.36) | 6,581,168,508.18            |
|     |                     | LESS: SPECIAL PROGRAMME/PROJECTS            | (952,468,670.43)            |                      |                     | (961,324,942.85)            |
|     |                     | TOTAL ECONOMIC SECTOR                       | 13,334,369,802.93           |                      |                     | 5,619,843,565.33            |
|     |                     | LAW & JUSTICE SECTOR                        | -                           |                      | -                   |                             |
|     |                     | LESS: SPECIAL PROGRAMME/PROJECTS            | -                           |                      |                     |                             |
|     |                     | TOTAL LAW & JUSTICE SECTOR                  | -                           |                      |                     |                             |
|     |                     | REGIONAL SECTOR                             | -                           |                      | -                   |                             |
|     |                     | LESS: SPECIAL PROGRAMME/PROJECTS            | -                           |                      |                     |                             |
|     |                     | TOTAL REGIONAL SECTOR                       | -                           |                      |                     |                             |
|     |                     | SOCIAL SECTOR                               |                             |                      | -                   |                             |
|     | Annex ii            | EDUCATION TRUST FUND                        | 2,156,594,269.83            |                      | (2,156,594,269.83)  | 275,525,322.00              |
|     |                     | SUBEB                                       | 2,276,383,334.46            |                      | (2,276,383,334.46)  | 1,727,291,893.26            |
|     |                     | HEALTH PROJECTS FINANCED BY AIDS & GRANTS:  | -                           |                      | -                   | -                           |
|     |                     | MINISTRY OF HEALTH & HUMAN SERVICES         | 117,141,403.55              |                      |                     |                             |
|     |                     | PRIMARY HEALTH CARE DEVT AGENCY             | 339,791,586.30              |                      |                     |                             |
|     |                     | LESS: SPECIAL PROGRAMME/PROJECTS            | (2,821,762,575.09)          |                      |                     | (253,157,183.41)            |
|     |                     | TOTAL SOCIAL SECTOR                         | 2,068,148,019.05            |                      | (2,068,148,019.05)  | 1,749,660,031.85            |
|     |                     | TOTAL EXTERNAL FINANCES WITH DRAW DOWN (B)  | 15,402,517,821.98           |                      | (15,402,517,821.98) | 7,369,503,597.18            |
|     |                     | TOTAL (A+B)                                 | 88,511,715,003.70           | 91,864,253,564.77    |                     | 47,328,166,821.24           |
|     |                     | LESS: SPECIAL PROGRAMME/PROJECTS            |                             |                      |                     |                             |
|     |                     | GRAND TOTAL                                 | 88,511,715,003.70           | 91,864,253,564.77    |                     | 47,328,166,821.24           |
|     |                     | SUMMARY BY SECTORS                          |                             |                      |                     |                             |
|     |                     | TOTAL ADMINISTRATION SECTOR                 | 4,265,153,392.88            | 12,357,582,562.22    |                     | 779,818,737.12              |
|     |                     | TOTAL ECONOMIC SECTOR                       | 79,376,909,948.02           | 65,720,113,752.34    |                     | 43,014,807,573.97           |
|     |                     | TOTAL LAW & JUSTICE SECTOR                  | -                           | 513,784,506.54       |                     | -                           |
|     |                     | TOTAL REGIONAL SECTOR                       | -                           | 27,500,000.00        |                     | -                           |
|     |                     | TOTAL SOCIAL SECTOR                         | 4,869,651,662.80            | 13,245,272,743.68    |                     | 3,533,540,510.15            |
|     |                     | GRAND TOTAL                                 | 88,511,715,003.70           | 91,864,253,564.77    |                     | 47,328,166,821.24           |

**NOTE 71: PROCEEDS FROM FOREIGN LOAN**

| S/NO | PROJECT                   | JAN. - JUNE, 2025        | JAN. - JUNE, 2024 |
|------|---------------------------|--------------------------|-------------------|
|      |                           | <b>₦</b>                 | <b>₦</b>          |
| 1    | CONDITIONAL CASH TRANSFER | 43,401,150.00            |                   |
| 2    | NFWP-SU                   | 274,027,588.00           |                   |
| 3    | LPRES                     | 8,400,000,000.00         |                   |
| 4    | NASSNP                    | 61,523,350.00            |                   |
| 5    | RAAMP                     | 5,215,683,552.00         |                   |
| 6    | EKZ                       | 176,778,744.00           |                   |
|      | <b>TOTAL</b>              | <b>14,171,414,384.00</b> | <b>-</b>          |

**NOTE 72: PROCEEDS FROM DOMESTIC LOANS**

| S/NO | FACILITY                           | JAN. - JUNE, 2025 | JAN. - JUNE, 2024       |
|------|------------------------------------|-------------------|-------------------------|
|      |                                    | <b>₦</b>          | <b>₦</b>                |
| 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             | -                 | -                       |
| 6    | EXCESS CRUDE ACCOUNT (ECA) LOAN    | -                 | 2,722,353,990.97        |
|      | <b>TOTAL</b>                       |                   | <b>2,722,353,990.97</b> |

**NOTE 73: LOAN REPAYMENTS**

| S/NO | DETAILS       | JAN. - JUNE, 2025       | JAN. - JUNE, 2024        |
|------|---------------|-------------------------|--------------------------|
|      |               | <b>₦</b>                | <b>₦</b>                 |
| 1    | Foreign Loan  | 4,206,219,168.78        | 2,636,997,977.45         |
| 2    | Domestic Loan | 3,123,148,367.76        | 51,280,949,134.68        |
|      | <b>TOTAL</b>  | <b>7,329,367,536.54</b> | <b>53,917,947,112.13</b> |

**SUPPLEMENTARY NOTE 1: DETAILS OF TAX AND NON-TAX REVENUES**

**SUPPLEMENTARY NOTE 1: DETAILS OF TAX AND NON-TAX REVENUES**

| S/N | ADMIN CODE   | MINISTRY DEPARTMENT & AGENCY                                | 120101<br>Personal Taxes | 120201<br>Licences - General | 120204<br>Fees - General | 120205<br>Fines - General | 120206<br>Sales - General | 120207<br>Earnings - General | 120208<br>Rent On Government Buildings - | 120209<br>Rent On Land & Others - General | Total Actual JAN. - JUNE, 2025 | MID-YEAR BUDGET, 2025 | VARIANCE        | Total Actual JAN. - JUNE, 2024 |
|-----|--------------|-------------------------------------------------------------|--------------------------|------------------------------|--------------------------|---------------------------|---------------------------|------------------------------|------------------------------------------|-------------------------------------------|--------------------------------|-----------------------|-----------------|--------------------------------|
|     |              |                                                             | N                        | N                            | N                        | N                         | N                         | N                            | N                                        | N                                         | N                              | N                     |                 |                                |
|     |              | ADMINISTRATION SECTOR                                       |                          |                              |                          |                           |                           |                              |                                          |                                           |                                |                       |                 |                                |
| 1   | 011100100100 | Government House And Protocol                               | -                        | -                            | -                        | -                         | -                         | -                            | -                                        | -                                         | -                              | -                     | -               | 200,000.00                     |
| 2   | 011100200800 | Special Adviser Communication And Strategy                  | -                        | -                            | -                        | -                         | -                         | -                            | -                                        | -                                         | -                              | -                     | -               | -                              |
| 3   | 011111201600 | Ekiti State Bureau of Local Content                         | -                        | -                            | 611,000.00               | -                         | 160,000.00                | -                            | -                                        | -                                         | -                              | 4,000,000.00          |                 | 2,797,000.00                   |
| 4   | 011100400100 | Ekiti State Sustainable Development Goal                    | -                        | -                            | -                        | -                         | -                         | -                            | -                                        | -                                         | -                              | 250,000.00            | (250,000.00)    | -                              |
| 5   | 011100500100 | Ekiti State Micro Finance And Enterprise Development Agency | -                        | -                            | -                        | -                         | -                         | -                            | -                                        | -                                         | -                              | 755,324.31            | (755,324.31)    | 176,000.00                     |
| 6   | 011100700100 | Ekiti State Bureau Of Public Procurement                    | -                        | -                            | -                        | -                         | -                         | 27,869,000.00                | -                                        | -                                         | 27,869,000.00                  | 29,000,000.00         | (1,131,000.00)  | 26,815,000.00                  |
| 7   | 011102100100 | Ekiti State Liaison Office Abuja                            | -                        | -                            | -                        | -                         | -                         | 768,000.00                   | -                                        | -                                         | 768,000.00                     | 600,000.00            | 168,000.00      | 720,400.00                     |
| 8   | 011102100500 | Ekiti State Liaison Office Lagos                            | -                        | -                            | -                        | -                         | -                         | 421,673.60                   | -                                        | -                                         | 421,673.60                     | 1,500,000.00          | (1,078,326.40)  | 1,291,200.00                   |
| 9   | 011103700100 | Muslim Pilgrim Board                                        | -                        | -                            | -                        | -                         | 990,000.00                | -                            | -                                        | -                                         | 990,000.00                     | 500,000.00            | 490,000.00      | -                              |
| 10  | 011103800100 | Christian Pilgrim Board                                     | -                        | -                            | -                        | -                         | 260,000.00                | -                            | -                                        | -                                         | 260,000.00                     | 432,024.38            | (172,024.38)    | 30,000.00                      |
| 11  | 011110100100 | Bureau Of Special Projects                                  | -                        | -                            | 7,500,000.00             | -                         | -                         | -                            | -                                        | -                                         | 7,500,000.00                   | 250,000.00            | 7,250,000.00    | 1,000.00                       |
| 12  | 011111200100 | General Adminsitration Department                           | -                        | -                            | 850,000.00               | -                         | -                         | -                            | -                                        | -                                         | 850,000.00                     | 1,750,000.00          | (900,000.00)    | 1,004,400.00                   |
| 13  | 011111200200 | Petroleum Product Consumer Protection Agency                | -                        | -                            | -                        | 435,000.00                | -                         | -                            | -                                        | -                                         | 435,000.00                     | 500,000.00            | (65,000.00)     | 170,000.00                     |
| 14  | 011111300100 | Ekiti State Pension Commission                              | -                        | -                            | -                        | -                         | -                         | -                            | -                                        | -                                         | -                              | -                     | -               | -                              |
| 15  | 011111300200 | Pension Transition Arrangement Department                   | -                        | -                            | -                        | -                         | 1,546,500.00              | -                            | -                                        | -                                         | 1,546,500.00                   | 1,512,085.31          | 34,414.70       | 1,448,860.00                   |
| 16  | 011111400100 | Chief Press Secretary                                       | -                        | -                            | -                        | -                         | -                         | -                            | -                                        | -                                         | -                              | -                     | -               | -                              |
| 17  | 011113200100 | Inter-Governmental And Integration Affairs                  | -                        | -                            | -                        | -                         | -                         | -                            | -                                        | -                                         | -                              | -                     | -               | -                              |
| 18  | 011200100100 | Ekiti State House Of Assembly                               | -                        | -                            | -                        | -                         | 28,000.00                 | -                            | -                                        | -                                         | 28,000.00                      | 5,800,000.00          | (5,772,000.00)  | -                              |
| 19  | 011200200100 | House Of Assembly Service Commission                        | -                        | -                            | -                        | -                         | 797,000.00                | -                            | -                                        | -                                         | 797,000.00                     | 309,025.25            | 487,974.76      | 346,900.00                     |
| 20  | 011200100200 | Ekiti State Legislative Loans Board                         | -                        | -                            | -                        | 144,000.00                | -                         | -                            | -                                        | -                                         | -                              | 750,000.00            |                 | 42,000.00                      |
| 21  | 012300100100 | Ministry Of Information And Value Orientation               | -                        | -                            | -                        | -                         | -                         | -                            | -                                        | -                                         | -                              | -                     | -               | -                              |
| 22  | 012300200100 | Government Printing Press                                   | -                        | -                            | -                        | 10,100.00                 | -                         | -                            | -                                        | -                                         | 10,100.00                      | -                     | 10,100.00       | -                              |
| 23  | 012500600100 | Office Of Establishment And Service Matters                 | -                        | -                            | -                        | 50,000.00                 | 485,700.00                | -                            | -                                        | -                                         | 535,700.00                     | 2,500,000.00          | (1,964,300.00)  | 4,827,600.00                   |
| 24  | 012500600700 | Staff Housing Loans Board                                   | -                        | -                            | -                        | -                         | -                         | -                            | -                                        | -                                         | -                              | 500,000.00            |                 |                                |
| 25  | 012500700300 | Staff Development Centre                                    | -                        | -                            | 480,000.00               | -                         | 110,000.00                | -                            | -                                        | -                                         | 590,000.00                     | 500,000.00            |                 |                                |
| 26  | 012500700100 | Office Of Capacity Development And Reform                   | -                        | -                            | -                        | -                         | 211,200.00                | -                            | -                                        | -                                         | 211,200.00                     | 750,000.00            | (538,800.00)    | 841,150.00                     |
| 27  | 014000100100 | Ekiti State Auditor General Office                          | -                        | -                            | 100,000.00               | 105,000.00                | -                         | -                            | -                                        | -                                         | 205,000.00                     | 100,000.00            | 105,000.00      | 15,000.00                      |
| 28  | 014000300100 | Ekiti State Audit Service Commission                        | -                        | -                            | -                        | -                         | -                         | -                            | -                                        | -                                         | -                              | 1,000,000.00          |                 |                                |
| 29  | 014000200100 | Local Government Auditor General Office                     | -                        | -                            | -                        | -                         | -                         | -                            | -                                        | -                                         | -                              | -                     | -               | -                              |
| 30  | 014700100100 | Ekiti State Civil Service Commission                        | -                        | -                            | -                        | 13,000.00                 | 45,000.00                 | -                            | -                                        | -                                         | 58,000.00                      | 5,000,145.27          | (4,942,145.27)  | 8,140,227.00                   |
| 31  | 014800100100 | Ekiti State Independence Electoral Commission               | -                        | -                            | -                        | -                         | -                         | -                            | -                                        | -                                         | -                              | -                     | -               | -                              |
| 32  | 016101700100 | Cabinet And Special Services                                | -                        | -                            | 202,000.00               | -                         | 15,000.00                 | 259,500.00                   | -                                        | -                                         | 476,500.00                     | 500,000.00            | (23,500.00)     | 143,000.00                     |
|     |              | TOTAL ADMINISTRATION SECTOR                                 | -                        | -                            | 9,743,000.00             | 757,100.00                | 4,648,400.00              | 29,318,173.60                | -                                        | -                                         | 43,551,673.60                  | 58,758,604.50         | (15,206,930.90) | 49,009,737.00                  |
|     |              |                                                             |                          |                              |                          |                           |                           |                              |                                          |                                           |                                |                       |                 |                                |

**SUPPLEMENTARY NOTE 1: DETAILS OF TAX AND NON-TAX REVENUES**

|     |              |                                                                        | 120101            | 120201             | 120204         | 120205          | 120206          | 120207             | 120208                         | 120209                          |                                |                       |                  |                                |
|-----|--------------|------------------------------------------------------------------------|-------------------|--------------------|----------------|-----------------|-----------------|--------------------|--------------------------------|---------------------------------|--------------------------------|-----------------------|------------------|--------------------------------|
| S/N | ADMIN CODE   | MINISTRY DEPARTMENT & AGENCY                                           | Personal Taxes    | Licences - General | Fees - General | Fines - General | Sales - General | Earnings - General | Rent On Government Buildings - | Rent On Land & Others - General | Total Actual JAN. - JUNE, 2025 | MID-YEAR BUDGET, 2025 | VARIANCE         | Total Actual JAN. - JUNE, 2024 |
|     |              |                                                                        | N                 | N                  | N              | N               | N               | N                  | N                              | N                               | N                              | N                     |                  |                                |
|     |              | ECONOMIC SECTOR                                                        |                   |                    |                |                 |                 |                    |                                |                                 |                                |                       |                  | -                              |
|     |              | Ministry Of Agriculture And Food Security                              | -                 | 760,000.00         | 18,885,000.00  | 16,457,500.00   | 815,000.00      | 386,000.00         | -                              | 387,000.00                      | 37,690,500.00                  | 40,000,000.00         | (2,309,500.00)   | 30,781,500.00                  |
| 34  | 021510200100 | Agricultural Development Programme                                     | -                 | -                  | -              | 97,000.00       | -               | -                  | -                              | -                               | 97,000.00                      | 650,000.00            | (553,000.00)     | 56,000.00                      |
| 35  | 021510900100 | Ekiti State Forestry Commission Fountain Marketing Agricultural        | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | -                     | -                | 47,528,845.00                  |
| 36  | 021511000100 | Agency Directorate Of Farm Settlement And                              | -                 | -                  | -              | -               | 1,705,810.00    | -                  | -                              | -                               | 1,705,810.00                   | 2,000,000.00          | (294,190.00)     | 1,152,319.00                   |
| 37  | 021511700100 | Peasant Farmer Devt. Ekiti State Kural Access and Agricultural         | -                 | -                  | -              | -               | 150,000.00      | -                  | -                              | 19,600,000.00                   | 19,750,000.00                  | 10,000,000.00         | 9,750,000.00     | 14,220,500.00                  |
| 38  | 021511800100 | Marketing Project (RAAMP)                                              | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | -                     | -                | -                              |
| 39  | 022000100100 | Ministry Of Finance                                                    | -                 | -                  | -              | 15,000.00       | -               | -                  | -                              | -                               | 15,000.00                      | 250,012.19            | (235,012.19)     | 22,500.00                      |
| 40  | 022000700100 | Office Of The Accountant General Ekiti State Board Of Internal Revenue | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | -                     | -                | -                              |
| 41  | 022000800100 | Service                                                                | 13,091,911,543.14 | 177,217,967.20     | 58,897,007.90  | 5,000.00        | 26,788,426.12   | 17,750,034.57      | -                              | -                               | 13,372,569,978.93              | 6,098,500,000.00      | 7,274,069,978.93 | 7,302,904,664.97               |
| 42  | 022000800200 | Signage And Advertisement Agency                                       | -                 | -                  | 65,001,000.00  | -               | -               | -                  | -                              | -                               | 65,001,000.00                  | 75,000,000.00         | (9,999,000.00)   | 53,174,110.00                  |
| 43  | 022000800300 | Lottery Commission                                                     | -                 | -                  | -              | -               | -               | 94,861,010.53      | -                              | -                               | 94,861,010.53                  | 65,000,000.00         | 29,861,010.53    | 57,219,976.00                  |
| 44  | 022200100100 | Ministry Of Trade, Industry, Investment And Cooperatives               | -                 | -                  | 32,851,750.00  | -               | 10,000.00       | 24,898,980.00      | -                              | -                               | 57,760,730.00                  | 30,000,000.00         | 27,760,730.00    | 27,648,435.20                  |
| 45  | 022200600100 | Cooperative Department & Coop. College Ijero Ekiti                     | -                 | -                  | -              | -               | 200,000.00      | -                  | -                              | -                               | 200,000.00                     | 1,296,073.12          | (1,096,073.12)   | 200,000.00                     |
| 46  | 022200900100 | Technical Adviser On Ekiti Knowledge Zone                              | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | 1,101,218.67          | (1,101,218.67)   | -                              |
| 47  | 022201000100 | Monitoring And Supervision Of Cooperative Societies                    | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | -                     | -                | -                              |
| 48  | 022201800100 | State Cooperative Advisory Board Ekiti State Investment Promotion      | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | -                     | -                | -                              |
| 49  | 022205200100 | Agency Bureau Of Employment, Labour And Productivity                   | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | 2,601,218.67          | (2,601,218.67)   | -                              |
| 50  | 022700000000 | Ministry Of Wealth Creation and Employment                             | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | -                     | -                | -                              |
| 51  | 022700100100 |                                                                        | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | 500,000.00            | (500,000.00)     | 1,500.00                       |
| 52  | 023100100100 | Ekiti State Electricity Board                                          | -                 | 240,000.00         | -              | 600.00          | -               | -                  | -                              | -                               | 240,600.00                     | 1,060,000.00          | (819,400.00)     | 1,698,256.00                   |
| 53  | 023100100400 | Ekiti State Electricity Regulatory Bureau                              | -                 | -                  | -              | 900,000.00      | -               | -                  | -                              | -                               | -                              | 575,000.00            | -                | 155,000.00                     |
| 54  | 023300100100 | Ekiti State Mineral Resources Development Agency                       | -                 | -                  | 30,000,000.00  | -               | -               | -                  | -                              | -                               | 30,000,000.00                  | 7,200,000.00          | 22,800,000.00    | 6,000,000.00                   |
| 55  | 023400100100 | Ministry Of Works                                                      | -                 | -                  | 42,690,000.00  | 150,300.00      | -               | -                  | -                              | -                               | 42,840,300.00                  | 65,000,000.00         | (22,159,700.00)  | 14,200,000.00                  |
| 56  | 023500100100 | Ministry Of Transportation                                             | -                 | -                  | -              | 82,917,350.00   | -               | 17,100,000.00      | -                              | -                               | 100,017,350.00                 | 75,000,000.00         | 25,017,350.00    | 64,758,450.00                  |
| 57  | 023500200100 | Ekiti State Traffic Management Agency                                  | -                 | -                  | -              | 5,830,920.00    | -               | -                  | -                              | -                               | 5,830,920.00                   | 25,000,000.00         | (19,169,080.00)  | 14,321,501.00                  |
| 58  | 023500300100 | Ekiti State Public Works Corporation                                   | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | -                     | -                | -                              |
| 59  | 023400100500 | Department Of Public Transportation                                    | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | -                     | -                | -                              |
| 60  | 023600100100 | Ministry Of Arts, Culture And Tourism Development                      | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | -                     | -                | -                              |
| 61  | 023600100100 | Ministry Of Arts, Culture And Tourism Development                      | -                 | -                  | -              | -               | -               | 900,000.00         | -                              | -                               | 900,000.00                     | 1,000,000.00          | (100,000.00)     | 422,830.00                     |
| 62  | 023600100200 | Bureau of Tourism                                                      | -                 | -                  | 710,400.00     | -               | -               | -                  | -                              | -                               | 710,400.00                     | 2,500,000.00          | (1,789,600.00)   | 140,000.00                     |
| 63  | 023600100300 | Council For Art And Culture                                            | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | -                     | -                | -                              |
| 64  | 025200100100 | Ekiti State Water Cooperation State Rural Water Supply And             | -                 | -                  | 1,750,000.00   | -               | -               | 11,566,638.65      | -                              | -                               | 13,316,638.65                  | 16,250,000.00         | (2,933,361.35)   | 14,364,054.72                  |
| 65  | 025200100200 | Sanitation Agency                                                      | -                 | -                  | 33,680,000.00  | -               | -               | -                  | -                              | -                               | 33,680,000.00                  | 2,250,000.00          | 31,430,000.00    | -                              |
| 66  | 026100100400 | Ekiti State Water Sector Regulatory Agency                             | -                 | -                  | 1,206,609.61   | -               | -               | -                  | -                              | -                               | -                              | 1,000,000.00          | -                | 1,276,730.00                   |
| 67  | 025300100100 | Ministry Of Physical Planning And Urban Development                    | -                 | -                  | 74,316,798.38  | 4,350.00        | -               | 5,203,716.26       | -                              | -                               | 79,524,864.64                  | 88,133,003.25         | (8,608,138.61)   | 68,744,470.93                  |
| 68  | 025301000100 | Ekiti State Housing Corporation                                        | -                 | -                  | 22,966,453.55  | 50,625,060.04   | 1,911,525.00    | 59,720,967.13      | -                              | 20,207,149.45                   | 155,431,155.17                 | 125,000,000.00        | 30,431,155.17    | 79,073,312.21                  |
| 69  | 026000100100 | Bureau Of Land Services                                                | -                 | -                  | 84,571,465.10  | 102,161,014.25  | 4,746,570.00    | 17,041,807.00      | -                              | 2,867,407.50                    | 211,388,263.85                 | 270,000,000.00        | (58,611,736.15)  | 273,996,278.71                 |
| 70  | 026000100200 | Office Of Surveyor General                                             | -                 | -                  | 9,374,360.70   | 7,768,252.06    | -               | 15,000.00          | -                              | -                               | 17,157,612.76                  | 12,000,000.00         | 5,157,612.76     | 11,779,709.00                  |
| 71  | 026000100400 | Urban Renewal Agency                                                   | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | 1,000,000.00          | (1,000,000.00)   | -                              |
| 72  | 026000100500 | Geospatial Data                                                        | -                 | -                  | -              | -               | -               | 605,637.50         | -                              | -                               | -                              | 5,000,000.00          | -                | 3,107.50                       |

**SUPPLEMENTARY NOTE 1: DETAILS OF TAX AND NON-TAX REVENUES**

|     |              |                                                                  | 120101            | 120201             | 120204         | 120205          | 120206          | 120207             | 120208                         | 120209                          |                                |                       |                  |                                |
|-----|--------------|------------------------------------------------------------------|-------------------|--------------------|----------------|-----------------|-----------------|--------------------|--------------------------------|---------------------------------|--------------------------------|-----------------------|------------------|--------------------------------|
| S/N | ADMIN CODE   | MINISTRY DEPARTMENT & AGENCY                                     | Personal Taxes    | Licences - General | Fees - General | Fines - General | Sales - General | Earnings - General | Rent On Government Buildings - | Rent On Land & Others - General | Total Actual JAN. - JUNE, 2025 | MID-YEAR BUDGET, 2025 | VARIANCE         | Total Actual JAN. - JUNE, 2024 |
|     |              |                                                                  | N                 | N                  | N              | N               | N               | N                  | N                              | N                               | N                              | N                     |                  |                                |
| 73  | 026100100100 | Ministry Of Infrastructure And Public Utilities                  | -                 | -                  | 6,956,900.00   | 690,000.00      | -               | -                  | -                              | -                               | 7,646,900.00                   | 5,000,000.00          | 2,646,900.00     | 4,715,600.00                   |
|     |              | TOTAL ECONOMIC SECTOR                                            | 13,091,911,543.14 | 178,217,967.20     | 483,857,745.24 | 267,622,346.35  | 36,327,331.12   | 250,049,791.64     | -                              | 43,061,556.95                   | 14,348,336,034.53              | 7,029,866,525.90      | 7,318,469,508.64 | 8,090,559,650.24               |
|     |              |                                                                  |                   |                    |                |                 |                 |                    |                                |                                 |                                |                       |                  |                                |
|     |              | LAW & JUSTICE SECTOR                                             |                   |                    |                |                 |                 |                    |                                |                                 |                                |                       |                  |                                |
| 74  | 031800100100 | The Judiciary                                                    | -                 | -                  | 19,832,796.88  | 2,488,050.00    | -               | -                  | -                              | -                               | 22,320,846.88                  | 17,500,000.00         | 4,820,846.88     | 11,399,478.40                  |
| 75  | 031801100100 | Ekiti State Judicial Service Commission                          | -                 | -                  | 315,000.00     | -               | 17,500.00       | -                  | -                              | -                               | 332,500.00                     | 500,000.00            | (167,500.00)     | 698,620.00                     |
| 76  | 031801100100 | Ekiti State Customary Court of Appeal                            | -                 | -                  | 1,386,156.13   | -               | -               | -                  | -                              | -                               | 1,386,156.13                   | -                     | 1,386,156.13     | 1,030,150.89                   |
| 77  | 032600100100 | Ministry Of Justice                                              | -                 | -                  | 36,500.00      | 454,757,737.63  | 155,000.00      | -                  | -                              | -                               | 454,949,237.63                 | 400,000,000.00        | 54,949,237.63    | 304,509,546.67                 |
|     |              | TOTAL LAW & JUSTICE SECTOR                                       | -                 | -                  | 21,570,453.01  | 457,245,787.63  | 172,500.00      | -                  | -                              | -                               | 478,988,740.64                 | 418,000,000.00        | 60,988,740.64    | 317,637,795.96                 |
|     |              |                                                                  |                   |                    |                |                 |                 |                    |                                |                                 |                                |                       |                  |                                |
|     |              | SOCIAL SECTOR                                                    |                   |                    |                |                 |                 |                    |                                |                                 |                                |                       |                  |                                |
| 78  | 051300100100 | Ministry Of Youth And Sport Development                          | -                 | -                  | -              | 5,047,769.09    | -               | -                  | -                              | -                               | 5,047,769.09                   | 2,510,121.87          | 2,537,647.23     | 2,250,000.00                   |
| 79  | 051305200100 | Ekiti State Sport Council                                        | -                 | -                  | 1,897,000.00   | -               | -               | -                  | -                              | -                               | 1,897,000.00                   | 1,500,000.00          | 397,000.00       | 149,000.00                     |
| 80  | 051400100100 | Ministry Of Women Affairs, Gender Empowerment And Social Welfare | -                 | 180,000.00         | 2,805,000.00   | 500,000.00      | 10,000.00       | 265,000.00         | -                              | -                               | 3,760,000.00                   | 3,750,000.00          | 10,000.00        | 3,182,500.00                   |
| 81  | 051700100100 | Ministry Of Education, Science And Technology                    | -                 | 26,283,000.00      | 4,791,049.00   | 67,054,200.00   | -               | -                  | -                              | -                               | 98,128,249.00                  | 60,000,000.00         | 38,128,249.00    | 74,726,900.00                  |
| 82  | 051700100400 | Ekiti State Libabry Board                                        | -                 | -                  | 78,500.00      | -               | -               | -                  | -                              | -                               | 78,500.00                      | 250,000.00            | (171,500.00)     | 449,000.00                     |
| 83  | 051700100600 | State Universal Basic Education Board (SUBEB )                   | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | 5,000,000.00          | (5,000,000.00)   | -                              |
| 84  | 051701000100 | Agency For Adult And Non Formal Education                        | -                 | -                  | 235,000.00     | 150,000.00      | 10,000.00       | -                  | -                              | -                               | 395,000.00                     | 300,000.00            | 95,000.00        | 388,000.00                     |
| 85  | 051702600100 | School Of Agriculture And Enterprise Agency                      | -                 | -                  | -              | -               | 55,000.00       | -                  | -                              | -                               | 55,000.00                      | 56,000.00             | (1,000.00)       | 45,000.00                      |
| 86  | 051705300100 | Ekiti State Board For Technical And Vocational Education         | -                 | -                  | -              | 360,000.00      | -               | -                  | -                              | -                               | 360,000.00                     | 150,000.00            | 210,000.00       | 91,000.00                      |
| 87  | 051705400100 | Ekiti State Scholarship Board                                    | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | -                     | -                | -                              |
| 88  | 051705500100 | Ekiti State Teaching Service Commission                          | -                 | -                  | -              | -               | 251,000.00      | -                  | -                              | -                               | 251,000.00                     | 1,500,000.00          | (1,249,000.00)   | 2,774,800.00                   |
| 89  | 052100100100 | Ministry Of Health And Human Services                            | -                 | -                  | 4,545,000.00   | 150,000.00      | -               | -                  | -                              | -                               | 4,695,000.00                   | 7,500,000.00          | (2,805,000.00)   | 1,676,000.00                   |
| 90  | 052100200100 | Ekiti State Health Insurance Scheme                              | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | -                     | -                | -                              |
| 91  | 052100300100 | Primary Healthcare Development                                   | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | -                     | -                | -                              |
| 92  | 052110200100 | Hospital Management Board                                        | -                 | -                  | 34,753,403.53  | 7,735,569.78    | -               | 109,124,919.18     | -                              | -                               | 151,613,892.49                 | 100,000,000.00        | 51,613,892.49    | 115,645,381.43                 |
| 93  | 052110400100 | HEALTH SUPPLIES MANAGEMENT (EKSDMA))                             | -                 | -                  | -              | -               | 3,840,863.77    | -                  | -                              | -                               | 3,840,863.77                   | 3,500,000.00          | 340,863.77       | 2,698,982.42                   |
| 94  | 053500100100 | Ministry Of Environment                                          | -                 | -                  | 27,500.00      | 5,719,200.00    | -               | -                  | -                              | -                               | 5,746,700.00                   | 4,000,000.00          | 1,746,700.00     | 2,499,236.25                   |
| 95  | 053500100200 | Monthly Sanitation Exercise                                      | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | -                     | -                | -                              |
| 96  | 053500200200 | Monitoring And Task Force On Forest Activities                   | -                 | -                  | -              | -               | -               | -                  | -                              | -                               | -                              | -                     | -                | -                              |
| 97  | 053501600100 | State Environmental Protection Agency                            | -                 | -                  | 6,532,602.42   | 1,546,000.00    | -               | -                  | -                              | -                               | 8,078,602.42                   | 15,000,000.00         | (6,921,397.58)   | 15,162,600.00                  |
| 98  | 021510900100 | Ekiti State Forestry Commission                                  | -                 | 11,446,900.00      | 25,970,170.00  | 5,925,000.00    | 32,930,000.00   | 6,032,517.50       | -                              | -                               | 82,304,587.50                  | 45,000,000.00         | 37,304,587.50    | -                              |



**SUPPLEMENTARY NOTE 1: DETAILS OF TAX AND NON-TAX REVENUES**

|     |              |                                          | 120101            | 120201             | 120204         | 120205          | 120206          | 120207             | 120208                         | 120209                          |                                |                       |                  |                                |
|-----|--------------|------------------------------------------|-------------------|--------------------|----------------|-----------------|-----------------|--------------------|--------------------------------|---------------------------------|--------------------------------|-----------------------|------------------|--------------------------------|
| S/N | ADMIN CODE   | MINISTRY DEPARTMENT & AGENCY             | Personal Taxes    | Licences - General | Fees - General | Fines - General | Sales - General | Earnings - General | Rent On Government Buildings - | Rent On Land & Others - General | Total Actual JAN. - JUNE, 2025 | MID-YEAR BUDGET, 2025 | VARIANCE         | Total Actual JAN. - JUNE, 2024 |
|     |              |                                          | N                 | N                  | N              | N               | N               | N                  | N                              | N                               | N                              | N                     |                  |                                |
| 99  | 053505300100 | Ekiti State Waste Management Board       | -                 | -                  | 190,000.00     | 2,778,191.32    | -               | -                  | -                              | -                               | 2,968,191.32                   | 36,500,000.00         | (33,531,808.68)  | 4,482,444.43                   |
| 100 | 055100100100 | Ministry Of Local Government Affairs     | -                 | 935,615.00         | 450,000.00     | -               | -               | -                  | -                              | -                               | 1,385,615.00                   | -                     | 1,385,615.00     | -                              |
| 101 | 055100200100 | Ministry Of Chieftaincy and Home Affairs | -                 | -                  | -              | 315,000.00      | -               | -                  | -                              | -                               | 315,000.00                     | 1,296,073.12          | (981,073.12)     | 295,000.00                     |
|     |              | TOTAL SOCIAL SECTOR                      | -                 | 38,845,515.00      | 82,275,224.95  | 97,280,930.19   | 37,096,863.77   | 115,422,436.68     | -                              | -                               | 370,920,970.59                 | 287,812,194.99        | 83,108,775.61    | 226,515,844.53                 |
|     |              | SUMMARY OF IGR ON SECTOR                 |                   |                    |                |                 |                 |                    |                                |                                 |                                |                       |                  | -                              |
|     | A            | ADMINISTRATION SECTOR                    | -                 | -                  | 9,743,000.00   | 757,100.00      | 4,648,400.00    | 29,318,173.60      | -                              | -                               | 44,466,673.60                  | 58,758,604.50         | (14,291,930.90)  | 49,009,737.00                  |
|     | B            | ECONOMIC SECTOR                          | 13,091,911,543.14 | 178,217,967.20     | 483,857,745.24 | 267,622,346.35  | 36,327,331.12   | 250,049,791.64     | -                              | 43,061,556.95                   | 14,351,048,281.64              | 7,029,866,525.90      | 7,321,181,755.75 | 8,090,559,650.24               |
|     | C            | LAW AND JUSTICE SECTOR                   | -                 | -                  | 21,570,453.01  | 457,245,787.63  | 172,500.00      | -                  | -                              | -                               | 478,988,740.64                 | 418,000,000.00        | 60,988,740.64    | 317,637,795.96                 |
|     | D            | REGIONAL SECTOR                          |                   |                    |                |                 |                 |                    |                                |                                 | -                              |                       |                  | -                              |
|     | E            | SOCIAL SECTOR                            | -                 | 38,845,515.00      | 82,275,224.95  | 97,280,930.19   | 37,096,863.77   | 115,422,436.68     | -                              | -                               | 370,920,970.59                 | 287,812,194.99        | 83,108,775.61    | 226,515,844.53                 |
|     |              | GRAND TOTAL                              | 13,091,911,543.14 | 217,063,482.20     | 597,446,423.20 | 822,906,164.17  | 78,245,094.89   | 394,790,401.92     | -                              | 43,061,556.95                   | 15,245,424,666.47              | 7,794,437,325.38      | 7,450,987,341.09 | 8,683,723,027.73               |

**SUPL. NOTE 2 : INTERNAL GENERATED REVENUE BY INSTITUTION AND PARASTATAL**

|   |              |                                                                   |                   |                |                   |                |                |                  |   |               |                   |                   |                   |                   |
|---|--------------|-------------------------------------------------------------------|-------------------|----------------|-------------------|----------------|----------------|------------------|---|---------------|-------------------|-------------------|-------------------|-------------------|
|   |              |                                                                   |                   |                |                   |                |                |                  |   |               |                   |                   |                   |                   |
| 1 | 012300300100 | Broadcasting Service Of Ekiti State                               | -                 | -              | -                 | -              | 49,829,380.93  | -                | - | -             | 49,829,380.93     | 55,000,000.00     | (5,170,619.07)    | 39,038,232.21     |
| 2 | 051702600200 | Ekiti State University                                            | -                 | -              | 6,534,491,786.39  | -              | -              | 286,452,836.00   | - | -             | 6,820,944,622.39  | 4,254,789,057.21  | 2,566,155,565.19  | 5,177,641,327.60  |
| 3 | 051702600300 | Bamidele Olumilua University Of Education - Ikere Ekiti           | -                 | -              | 2,752,388,550.00  | -              | -              | 551,208,501.37   | - | -             | 3,303,597,051.37  | 1,163,057,187.00  | 2,140,539,864.37  | 1,619,645,450.50  |
| 4 | 051702600400 | Ekiti State College Of Health Science And Technology, Ijero Ekiti | -                 | -              | 292,883,622.00    | -              | 4,091,000.00   | 237,089,804.18   | - | -             | 534,064,426.18    | 225,206,406.25    | 308,858,019.93    | 261,567,100.00    |
| 5 | 051702600500 | Ekiti State Polytechnic Isan - Ekiti                              | -                 | -              | 9,874,000.00      | -              | -              | 7,233,500.00     | - | -             | 17,107,500.00     | 7,500,000.00      | 9,607,500.00      | 10,576,050.00     |
| 6 | 052102600100 | Ekiti State University Teaching Hospital                          | -                 | -              | -                 | -              | -              | 411,651,867.73   | - | -             | 411,651,867.73    | 275,000,000.00    | 136,651,867.73    | 252,455,709.87    |
| 7 | 051700100500 | Education Trust Funds                                             | -                 | -              | -                 | -              | -              | 1,301,658,765.90 | - | -             | 1,301,658,765.90  | 400,000,000.00    | 901,658,765.90    | 760,539,235.10    |
|   |              | TOTAL (B)                                                         | -                 | -              | 9,589,637,958.39  | -              | 53,920,380.93  | 2,795,295,275.18 | - | -             | 12,438,853,614.50 | 6,380,552,650.46  | 6,058,300,964.05  | 8,121,463,105.28  |
|   |              | GRAND TOTAL A+ B                                                  | 13,091,911,543.14 | 217,063,482.20 | 10,187,084,381.59 | 822,906,164.17 | 132,165,475.82 | 3,190,085,677.10 | - | 43,061,556.95 | 27,684,278,280.97 | 14,174,989,975.84 | 13,509,288,305.14 | 16,805,186,133.01 |

### SUPPLEMENTARY NOTE 3: BREAKDOWN OF INVESTMENT INCOME

| SECTORS                 | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025 | VARIANCE         | ACTUAL<br>JAN. - JUNE, 2024 |
|-------------------------|-----------------------------|-------------------------|------------------|-----------------------------|
|                         | ₦                           | ₦                       | ₦                | ₦                           |
| OPERATING SURPLUS       | -                           | -                       | -                | -                           |
| DIVIDEND                | 348,632,146.28              | -                       | (348,632,146.28) | -                           |
| OTHER INVESTMENT INCOME | 184,455,522.91              | -                       | (184,455,522.91) | -                           |
| TOTAL                   | 533,087,669.19              | -                       | (533,087,669.19) | -                           |

### SUPPLEMENTARY NOTE 4: BREAKDOWN OF INTEREST EARNED

| SECTORS                  | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025 | VARIANCE | ACTUAL<br>JAN. - JUNE, 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 | 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  |
|      | TOTAL    | -    | 12,580.76        | -          | 18,258,000.00    | 18,270,580.76 |

**SUPPLEMENTARY NOTE 5B: OTHER REVENUE FOR JANUARY TO JUNE, 2025**

| S/NO | MONTHS   | EKSG SALARY REFUND | JAAC REFUND   | ECA DEDUCTIONS REFUND | MDAs 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 |
|      | TOTAL    | 49,568,688.02      | 39,320,608.10 | -                     | -           | 88,889,296.12 |

## SUPPLEMENTARY NOTE 5C: MDAs TSA SWEEPINGS (OUTFLOWS ONLY)

Transaction Details: Fund transfer - EKSG Bank Account Monitoring System

| S/N | SOURCE BANK                      | SOURCE ACCOUNT NAME              | SOURCE ACCOUNT NUMBER | BENEFICIARY BANK         | BENEFICIARY ACCOUNT NAME                              | BENEFICIARY ACCOUNT NUMBER | AMOUNT (₦)      |
|-----|----------------------------------|----------------------------------|-----------------------|--------------------------|-------------------------------------------------------|----------------------------|-----------------|
|     |                                  |                                  |                       |                          |                                                       |                            | JAN -JUNE, 2025 |
| 1   | Premium Trust Bank               | EKSG TSA                         | 0080024718            | First Bank               | (FOUNTAIN HOLDING LIMITED                             | 2019136237                 | 6,129,912.24    |
| 2   | Premium Trust Bank               | EKSG TSA                         | 0080024718            | First Bank               | IKOGOSI WARM SPRINGS RESORT LIMITED                   | 2024893932                 | 8,467,970.91    |
| 3   | Premium Trust Bank               | EKSG TSA                         | 0080024718            | Access Bank              | FOUNTAIN HOLDING LIMITED                              | 0706452578                 | 5,174,503.53    |
| 4   | Premium Trust Bank #284418798    | EKSG TSA                         | 0080024718            | First City Monument Bank | MUSLIM PILGRIM WELFARE Board hajj operational account | 3585756017                 | 36,955,113.10   |
| 5   | Premium Trust Bank #344655134535 | EKSG TSA                         | 0080024718            | Fidelity Bank            | EKITI STATE HOUSING LOANS BOARD                       | 5030024607                 | 4,193,505.70    |
| 6   | Premium Trust Bank               | EKSG TSA                         | 0080024718            | Access Bank              | HOUSE OF ASSEMBLY SERVICE COMMISSION                  | 0004001744                 | 539,509.07      |
| 7   | Premium Trust Bank               | EKSG TSA                         | 0080024718            | First city Monument bank | EKSG MOTOR VEHICLE LOAN REPLACEMENT                   | 0147171011                 | 404,692,716.06  |
|     |                                  |                                  |                       |                          |                                                       |                            |                 |
|     |                                  | TOTAL OUTFLOWS (B)               |                       | TOTAL (B)                |                                                       |                            | 466,153,230.61  |
|     |                                  |                                  |                       |                          |                                                       |                            |                 |
|     |                                  | NET RECEIPT (TSA SWEEPING) (A-B) |                       |                          |                                                       |                            | 0.00            |

**SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)**

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                              | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025 | VARIANCE                  | ACTUAL<br>JAN. - JUNE, 2024 |
|-----|------------------------|-------------------------------------------------------------|-----------------------------|-------------------------|---------------------------|-----------------------------|
|     |                        |                                                             | <b>₦</b>                    | <b>₦</b>                | <b>₦</b>                  | <b>₦</b>                    |
|     | 10000000000            | <b>Administration Sector</b>                                |                             |                         |                           |                             |
| 1   | 011100100100           | Government House And Protocol                               | 153,324,592.27              | 129,737,610.05          | (23,586,982.22)           | 83,814,073.06               |
| 2   | 011100100200           | Deputy Governor's Office                                    | 47,419,363.57               | 33,388,128.55           | (14,031,235.02)           | 27,024,240.53               |
| 3   | 011100300100           | Ekiti State Boundary Commission                             | 17,827,048.21               | 13,422,604.76           | (4,404,443.45)            | 9,202,508.48                |
| 4   | 011100400100           | Ekiti State Sustainable Development Goal                    | 22,917,666.17               | 13,422,604.76           | (9,495,061.41)            | 11,195,642.06               |
| 5   | 011100500100           | Ekiti State Micro Finance And Enterprise Development Agency | 17,959,247.49               | 19,487,541.18           | 1,528,293.69              | 14,844,254.21               |
| 6   | 011100600100           | Ekiti State Emergency Management Agency                     | 19,950,349.27               | 12,314,687.11           | (7,635,662.16)            | 10,049,885.99               |
| 7   | 011100700100           | Ekiti State Bureau Of Public Procurement                    | 61,848,494.22               | 39,147,635.07           | (22,700,859.15)           | 32,279,024.00               |
| 8   | 011101000100           | Office Of Transformation And Strategy                       | 24,343,126.35               | 16,545,960.21           | (7,797,166.14)            | 13,327,228.02               |
| 9   | 011102100100           | Ekiti State Liaison Office Abuja                            | 14,194,490.25               | 10,245,618.59           | (3,948,871.67)            | 8,561,806.14                |
| 10  | 011102100500           | Ekiti State Liaison Office Lagos                            | 17,789,408.00               | 12,415,673.12           | (5,373,734.88)            | 10,119,922.44               |
| 11  | 011103300100           | Ekiti State Aid Control Agency                              | 12,475,463.49               | 8,818,016.22            | (3,657,447.28)            | 7,284,140.94                |
| 12  | 011103700100           | Muslim Pilgrim Board                                        | 10,130,211.78               | 6,705,173.68            | (3,425,038.11)            | 5,139,056.24                |
| 13  | 011103800100           | Christian Pilgrim Board                                     | 12,642,486.43               | 10,078,080.25           | (2,564,406.18)            | 6,137,025.12                |
| 14  | 011111200100           | General Adminsitration Department                           | 106,137,595.76              | 173,847,509.68          | 67,709,913.92             | 135,849,295.85              |
| 15  | 011111300100           | Ekiti State Pension Commission                              | 29,389,491.78               | 22,692,289.50           | (6,697,202.29)            | 17,404,019.95               |
| 16  | 011111300200           | Pension Transition Arrangement Department                   | 34,498,818.67               | 24,005,073.77           | (10,493,744.90)           | 19,785,227.70               |
| 17  | 011200100100           | Ekiti State House Of Assembly                               | 586,267,997.74              | 927,500,000.00          | 341,232,002.26            | 307,194,947.48              |
| 18  | 012300100100           | Ministry Of Information And Value Orientation               | 104,318,360.64              | 73,244,452.23           | (31,073,908.41)           | 57,167,980.78               |
| 19  | 012300300100           | Broadcasting Service Of Ekiti State                         | 224,401,890.51              | 154,556,936.07          | (69,844,954.45)           | 125,015,330.96              |
| 20  | 012500600100           | Office Of Establishment And Service Matters                 | 83,250,256.70               | 56,145,470.20           | (27,104,786.50)           | 47,449,172.86               |
| 21  | 012500700100           | Office Of Capacity Development And Reform                   | 26,071,964.30               | 19,186,376.29           | (6,885,588.02)            | 15,828,349.99               |
| 22  | 014000100100           | Ekiti State Auditor General Office                          | 112,583,116.95              | 65,287,571.53           | (47,295,545.42)           | 52,983,481.77               |
| 23  | 014000200100           | Local Government Auditor General Office                     | 45,064,720.74               | 28,001,339.12           | (17,063,381.62)           | 20,601,289.31               |
| 24  | 014000300100           | Ekiti State Audit Service Commission                        | 4,426,841.36                | 5,000,000.00            |                           |                             |
| 25  | 014700100100           | Ekiti State Civil Service Commission                        | 36,507,011.90               | 29,769,507.71           | (6,737,504.20)            | 24,558,416.33               |
| 26  | 014800100100           | Ekiti State Independence Electoral Commission               | 93,356,019.78               | 61,320,594.18           | (32,035,425.60)           | 50,440,482.41               |
| 27  | 016101300200           | Political And Economic Affairs                              | 2,443,039,974.41            | 1,173,132,683.25        | (1,269,907,291.17)        | 980,633,086.76              |
| 28  | 016101700100           | Cabinet And Special Services                                | 34,291,557.52               | 25,305,263.84           | (8,986,293.69)            | 19,672,834.10               |
|     |                        | <b>TOTAL ADMINISTRATION SECTOR</b>                          | <b>4,396,427,566.26</b>     | <b>3,164,724,400.87</b> | <b>(1,231,703,165.39)</b> | <b>2,113,562,723.48</b>     |

**SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)**

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                            | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025 | VARIANCE         | ACTUAL<br>JAN. - JUNE, 2024 |
|-----|------------------------|-----------------------------------------------------------|-----------------------------|-------------------------|------------------|-----------------------------|
|     |                        |                                                           | <b>₦</b>                    | <b>₦</b>                | <b>₦</b>         | <b>₦</b>                    |
|     |                        |                                                           |                             |                         | -                |                             |
|     | 020000000000           | ECONOMIC SECTOR                                           |                             |                         | -                |                             |
| 29  | 021500100100           | Ministry Of Agriculture And Food Security                 | 446,192,939.10              | 364,380,657.78          | (81,812,281.33)  | 289,657,182.71              |
| 30  | 021510200100           | Agricultural Development Programme                        | 155,381,875.99              | 124,261,812.46          | (31,120,063.53)  | 98,485,480.74               |
| 31  | 021511000100           | Fountain Marketing Agricultural Agency                    | 29,674,186.43               | 29,657,037.36           | (17,149.07)      | 18,038,580.38               |
| 32  | 021511700100           | Directorate Of Farm Settlement And Peasant Farmer Devt.   | 22,679,188.07               | 15,485,066.30           | (7,194,121.77)   | 12,452,348.55               |
| 33  | 022000100100           | Ministry Of Finance                                       | 73,610,037.78               | 56,000,229.17           | (17,609,808.62)  | 40,579,302.25               |
| 34  | 022000700100           | Office Of The Accountant General                          | 862,929,492.20              | 5,704,442,028.31        | 4,841,512,536.11 | 91,710,989.15               |
| 35  | 022000701100           | Central Internal Audit                                    | 25,479,877.36               | 15,438,930.60           | (10,040,946.76)  | 12,793,868.36               |
| 36  | 022000800100           | Ekiti State Board Of Internal Revenue Service             | 18,869,072.74               | 59,256,793.94           | 40,387,721.20    | 38,124,010.72               |
| 37  | 022000800200           | Signage And Advertisement Agency                          | 12,619,368.81               | 11,916,647.25           | (702,721.56)     | 7,110,753.14                |
| 38  | 022200100100           | Ministry Of Investment, Trade And Innovations             | 218,662,212.34              | 145,848,446.28          | (72,813,766.06)  | 118,500,672.19              |
| 39  | 022700100100           | Bureau Of Employment, Labour And Productivity             | 19,556,203.39               | 10,164,606.46           | (9,391,596.94)   | 8,396,347.21                |
| 40  | 022700700100           | Job Creation And Employment Agency                        | 12,018,227.00               | 7,898,302.65            | (4,119,924.35)   | 6,421,714.55                |
| 41  | 022800100100           | Bureau Of Information, Communication And Technology (ICT) | 38,501,988.66               | 24,189,959.18           | (14,312,029.49)  | 19,969,397.08               |
| 42  | 023100100100           | Ekiti State Electricity Board                             | 99,367,559.95               | 63,330,516.73           | (36,037,043.22)  | 53,458,285.00               |
| 43  | 023300100100           | Ekiti State Mineral Resources Development Agency          | 21,826,448.53               | 13,696,748.86           | (8,129,699.67)   | 11,304,585.53               |
| 44  | 023400100100           | Ministry Of Works And Transportation                      | 332,524,777.14              | 229,279,025.79          | (103,245,751.35) | 190,925,359.79              |
| 45  | 023400100300           | Ekiti State Traffic Management Agency                     | 38,969,534.64               | 32,834,211.91           | (6,135,322.74)   | 29,077,439.70               |
| 46  | 023400100400           | Ekiti State Public Works Corporation                      | 35,995,944.07               | 21,591,765.73           | (14,404,178.35)  | 18,008,915.62               |
| 47  | 023600100100           | Ministry Of Arts, Culture And Tourism Development         | 90,844,774.78               | 65,649,572.58           | (25,195,202.20)  | 53,521,453.39               |
| 48  | 023600100200           | Bureau of Tourism                                         | 10,886,170.99               | 5,000,000.00            |                  |                             |
| 49  | 023800100100           | Ministry Of Budget And Economic Planning                  | 93,714,137.86               | 63,136,013.23           | (30,578,124.63)  | 51,757,135.87               |
| 50  | 023800200100           | State Bureau Of Statistics                                | 43,224,818.32               | 25,722,953.64           | (17,501,864.68)  | 21,006,874.92               |
| 51  | 025000100100           | Fiscal Responsibility Commission                          | 17,070,901.73               | 13,151,545.75           | (3,919,355.98)   | 10,863,937.41               |
| 52  | 025200100100           | Ekiti State Water Cooperation                             | 232,649,897.28              | 177,229,407.25          | (55,420,490.04)  | 146,868,503.08              |
| 53  | 025200100200           | State Rural Water Supply And Sanitation Agency            | 38,928,299.51               | 28,827,520.31           | (10,100,779.20)  | 22,959,826.06               |
| 54  | 025300000000           | Ministry Of Housing And Urban Development                 | 98,039,801.72               | 66,435,345.69           | (31,604,456.04)  | 43,953,945.97               |
| 55  | 025301000100           | Ekiti State Housing Corporation                           | 96,318,587.06               | 65,698,083.07           | (30,620,503.99)  | 52,781,841.31               |
| 56  | 026000100100           | Bureau Of Lands                                           | 73,327,738.86               | 49,780,811.01           | (23,546,927.85)  | 41,510,407.12               |
| 57  | 026000100200           | Office Of Surveyor General                                | 38,688,696.15               | 26,606,849.89           | (12,081,846.27)  | 22,667,532.97               |
| 58  | 026000100400           | Urban Renewal Agency                                      | 12,875,830.05               | 11,242,335.73           | (1,633,494.32)   | 7,393,513.89                |
| 59  | 026100100100           | Ministry Of Infrastructure And Public Utilities           | 137,016,923.64              | 78,664,753.12           | (58,352,170.52)  | 66,101,177.88               |
|     |                        | TOTAL ECONOMIC SECTOR                                     | 3,448,445,512.15            | 7,606,817,977.98        | 4,158,372,465.83 | 1,606,401,382.54            |

**SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)**

| S/N | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                                       | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025 | VARIANCE           | ACTUAL<br>JAN. - JUNE, 2024 |
|-----|------------------------|----------------------------------------------------------------------|-----------------------------|-------------------------|--------------------|-----------------------------|
|     |                        |                                                                      | N                           | N                       | N                  | N                           |
|     |                        |                                                                      |                             |                         | -                  |                             |
|     | 030000000000           | LAW & JUSTICE SECTOR                                                 |                             |                         | -                  |                             |
| 60  | 031800100100           | The Judiciary                                                        | -                           | -                       | -                  | -                           |
| 61  | 031801100100           | Ekiti State Judicial Service Commission                              | -                           | -                       | -                  | -                           |
| 62  | 032600000000           | Ministry Of Justice                                                  | 212,916,640.79              | 157,945,735.47          | (54,970,905.33)    | 118,531,920.78              |
| 63  | 032600100100           | Ekiti State Citizen's Right                                          | -                           | -                       | -                  | -                           |
| 64  | 032600100200           | Office Of Public Defender                                            | 8,751,549.35                | 5,979,636.81            | (2,771,912.54)     | 5,014,359.08                |
| 65  | 032600100300           | Ekiti State Law Reform Commission                                    | -                           | -                       | -                  | -                           |
|     |                        | TOTAL LAW & JUSTICE SECTOR                                           | 221,668,190.14              | 163,925,372.28          | (57,742,817.87)    | 123,546,279.86              |
|     |                        |                                                                      |                             |                         | -                  |                             |
|     | 040000000000           | REGIONAL SECTOR                                                      |                             |                         | -                  |                             |
| 66  | 045102100100           | Ministry Of Regional and Special Duties                              | 18,785,647.63               | 11,006,476.65           | (7,779,170.98)     | 8,977,283.49                |
| 67  | 045102100200           | Serve EKS Steering Committee                                         | -                           | -                       | -                  | -                           |
| 68  | 045102100300           | Serve EKS                                                            | -                           | -                       | -                  | -                           |
| 69  | 045102100400           | Subvention To Dawn Commission                                        | -                           | -                       | -                  | -                           |
|     |                        | TOTAL REGIONAL SECTOR                                                | 18,785,647.63               | 11,006,476.65           | (7,779,170.98)     | 8,977,283.49                |
|     |                        |                                                                      |                             |                         | -                  |                             |
|     | 050000000000           | SOCIAL SECTOR                                                        |                             |                         | -                  |                             |
| 70  | 051300100100           | Ministry Of Youth And Sport Development                              | 30,658,216.94               | 17,910,709.77           | (12,747,507.18)    | 14,752,612.31               |
| 71  | 051305200100           | Ekiti State Sport Council                                            | 76,656,995.47               | 55,388,330.39           | (21,268,665.08)    | 45,369,724.52               |
| 72  | 051305300100           | Ekiti State Office Of Disability                                     | 31,058,645.65               | 19,995,764.16           | (11,062,881.50)    | 16,595,714.19               |
| 73  | 051400100100           | Ministry Of Women Affairs, Gender Empowerment And Social Welfare     | 108,161,476.68              | 64,229,441.75           | (43,932,034.94)    | 54,140,625.36               |
| 74  | 051700100100           | Ministry Of Education, Science And Technology                        | 766,904,875.50              | 423,982,965.43          | (342,921,910.08)   | 342,614,945.88              |
| 75  | 051700100400           | Ekiti State Libabry Board                                            | 21,092,971.62               | 15,615,247.33           | (5,477,724.30)     | 12,726,819.54               |
| 76  | 051700100500           | Education Trust Funds                                                | 18,682,876.40               | 14,563,266.17           | (4,119,610.23)     | 10,581,673.87               |
| 77  | 051700100600           | State Universal Basic Education Board                                | 508,707,922.06              | 380,482,243.26          | (128,225,678.80)   | 317,571,932.70              |
| 78  | 051701000100           | Agency For Adult And Non Formal Education                            | 32,446,877.11               | 22,721,385.43           | (9,725,491.69)     | 18,350,834.26               |
| 79  | 051702600100           | School Of Agriculture And Enterprise Agency                          | 14,165,544.12               | 6,764,098.62            | (7,401,445.51)     | 5,628,634.70                |
| 80  | 051705300100           | Ekiti State Board For Technical And Vocational Education             | 194,844,149.10              | 100,135,716.71          | (94,708,432.40)    | 82,552,428.67               |
| 81  | 051705400100           | Ekiti State Scholarship Board                                        | 11,712,174.14               | 7,906,336.85            | (3,805,837.30)     | 6,060,562.48                |
| 82  | 051705500100           | Ekiti State Teaching Service Commission                              | 10,695,819,495.14           | 7,547,320,210.39        | (3,148,499,284.75) | 6,060,557,468.11            |
| 83  | 051705500100           | Ekiti State Teaching Service Commission (Secondary School Non-Teachi | 119,222,658.74              | 75,774,670.57           | (43,447,988.18)    | 62,263,875.59               |
| 84  | 052100100100           | Ministry Of Health And Human Services                                | 275,141,862.10              | 199,800,904.60          | (75,340,957.51)    | 154,803,399.56              |
| 85  | 052100200100           | Ekiti State Health Insurance Scheme                                  | 25,403,760.05               | 18,396,580.26           | (7,007,179.79)     | 14,655,203.38               |
| 86  | 052100300100           | Primary Healthcare Development                                       | 126,243,076.99              | 130,179,672.82          | 3,936,595.82       | 100,500,009.30              |

**SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)**

| S/N | ADMINISTRATIVE<br>Code                           | MINISTRY DEPARTMENT AND AGENCY                                  | ACTUAL<br>JAN. - JUNE, 2025 | MID-YEAR<br>BUDGET 2025 | VARIANCE           | ACTUAL<br>JAN. - JUNE, 2024 |
|-----|--------------------------------------------------|-----------------------------------------------------------------|-----------------------------|-------------------------|--------------------|-----------------------------|
|     |                                                  |                                                                 | N                           | N                       | N                  | N                           |
| 87  | 052110200100                                     | Hospital Management Board                                       | 2,551,692,634.51            | 2,718,412,340.26        | 166,719,705.75     | 2,090,608,033.57            |
| 88  | 052110400100                                     | Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT | 27,528,744.35               | 13,557,365.04           | (13,971,379.31)    | 10,562,152.20               |
| 89  | 053500100100                                     | Ministry Of Environment                                         | 153,422,720.96              | 106,722,832.12          | (46,699,888.85)    | 83,087,628.53               |
| 90  | 053501600100                                     | State Environmental Protection Agency                           | 20,124,413.22               | 12,839,624.02           | (7,284,789.21)     | 9,914,895.26                |
| 91  | 053505300100                                     | Ekiti State Waste Management Board                              | 63,570,102.26               | 21,801,607.42           | (41,768,494.85)    | 17,156,195.51               |
| 92  | 053505400100                                     | Ekiti State Forestry Commission                                 | 127,898,251.12              | 97,817,660.25           | (30,080,590.87)    | 80,120,239.66               |
| 93  | 055100100100                                     | Ministry Of Local Government Affairs                            | 61,240,193.95               | 40,694,256.92           | (20,545,937.03)    | 33,836,391.09               |
| 94  | 055100200100                                     | Bureau Of Chieftaincy Affairs                                   | 26,828,631.72               | 17,263,166.62           | (9,565,465.10)     | 12,972,535.29               |
| 95  | 055100300100                                     | Bureau Of Rural And Community Development                       | 39,700,844.09               | 25,723,483.06           | (13,977,361.04)    | 21,187,259.11               |
|     |                                                  | TOTAL SOCIAL SECTOR                                             | 16,128,930,113.99           | 12,155,999,880.14       | (3,972,930,233.85) | 9,679,171,794.64            |
|     |                                                  |                                                                 |                             |                         | -                  |                             |
|     |                                                  | SUMMARY OF PERSONNEL COST ON SECTOR                             |                             |                         | -                  |                             |
|     | <u>A</u>                                         | ADMINISTRATION SECTOR                                           | 4,396,427,566.26            | 3,164,724,400.87        | (1,231,703,165.39) | 2,113,562,723.48            |
|     | <u>B</u>                                         | ECONOMIC SECTOR                                                 | 3,448,445,512.15            | 7,606,817,977.98        | 4,158,372,465.83   | 1,606,401,382.54            |
|     | <u>C</u>                                         | LAW AND JUSTICE SECTOR                                          | 221,668,190.14              | 163,925,372.28          | (57,742,817.87)    | 123,546,279.86              |
|     | <u>D</u>                                         | REGIONAL SECTOR                                                 | 18,785,647.63               | 11,006,476.65           | (7,779,170.98)     | 8,977,283.49                |
|     | <u>E</u>                                         | SOCIAL SECTOR                                                   | 16,128,930,113.99           | 12,155,999,880.14       | (3,972,930,233.85) | 9,679,171,794.64            |
|     |                                                  | TOTAL (A)                                                       | 24,214,257,030.17           | 23,102,474,107.91       | (1,111,782,922.26) | 13,531,659,464.01           |
|     |                                                  |                                                                 |                             |                         |                    |                             |
|     | <b>SUPPLEMENTARY NOTE 6B: EMPLOYEES BENEFITS</b> |                                                                 |                             |                         |                    |                             |
|     |                                                  |                                                                 |                             |                         |                    |                             |
|     |                                                  | CORPERS ALLOWANCE                                               | 25,769,639.99               | -                       |                    | 28,803,248.65               |
|     |                                                  | REPATRIATION                                                    | 13,058,577.15               | -                       |                    | 9,498,106.50                |
|     |                                                  | LOCUM/INTERN                                                    | 714,793.30                  | -                       |                    | 5,331,552.15                |
|     |                                                  | TOTAL (B)                                                       | 39,543,010.44               | -                       |                    | 43,632,907.30               |
|     |                                                  | GRAND TOTAL OF CASH (A+B)                                       | 24,253,800,040.61           | 23,102,474,107.91       |                    | 13,575,292,371.31           |



### SUPPLEMENTARY NOTE 7: OVERHEAD COST

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                              | TRANSPORT - GENERAL | UTILITIES - GENERAL | SUPPLIES - GENERAL | SERVICES - GENERAL | TRAINING - GENERAL | OTHER SERVICES - GENERAL | PROFESSIONAL SERVICES - | LUBRICANTS - GENERAL | CHARGES - GENERAL | EXPENSES GENERAL | ACTUAL JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE       | ACTUAL JAN. - JUNE, 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                               | 1,555,670,804.95    | #####               | 1,199,541,857.60   | 1,172,736,452.96   | 727,575,268.77     | 1,747,137,980.94         | -                       | 502,601,336.97       | 1,196,669.85      | 1,366,596,968.65 | 9,577,525,013.30         | 10,004,351,882.90    | 426,826,869.59 | 9,538,802,264.79         |
| 2   | 011100100200        | Deputy Governor's Office                                    | 82,348,595.00       | -                   | 8,628,250.00       | 7,975,500.00       | -                  | -                        | -                       | -                    | 18,790,505.00     | 22,509,150.00    | 140,252,000.00           | 152,500,000.00       | 12,248,000.00  | 116,081,470.00           |
| 3   | 011111201600        | Ekiti State Bureau of Local Content                         | 1,947,000.00        | -                   | 299,700.00         | 164,000.00         | -                  | -                        | -                       | -                    | -                 | 89,300.00        | 2,500,000.00             | 3,100,000.00         | 600,000.00     |                          |
| 4   | 011100200100        | Special Adviser On Investment                               | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | -                        |
| 5   | 011100200200        | Office of Corporate Sector Relations and Federal Matters    | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | 27,750,000.00        | 27,750,000.00  | -                        |
| 6   | 011100200300        | Special Adviser On Allied Matters                           | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | -                        |
| 7   | 011100200400        | Special Adviser On Tertiary Institutions                    | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | -                        |
| 8   | 011100200500        | Special Adviser Governance, Reforms & Innovation            | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | -                        |
| 9   | 011100200600        | Senior Sepcial 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        | DG Development Partnership                                  | 1,875,000.00        | -                   | 750,000.00         | 750,000.00         | -                  | 187,500.00               | -                       | -                    | -                 | 187,500.00       | 3,750,000.00             | 10,000,000.00        | 6,250,000.00   | 3,000,000.00             |
| 18  | 011100201500        | Special Adviser On Social Investment                        | 1,070,000.00        | -                   | 440,000.00         | 175,000.00         | 125,000.00         | -                        | -                       | -                    | -                 | 190,000.00       | 2,000,000.00             | 2,430,000.00         | 430,000.00     | 3,525,000.00             |
| 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                             | 1,129,000.00        | -                   | 514,250.00         | 331,750.00         | -                  | -                        | -                       | -                    | -                 | 25,000.00        | 2,000,000.00             | 3,000,000.00         | 1,000,000.00   | 1,740,000.00             |
| 24  | 011100300200        | Boundary Technical Committee                                | 379,100.00          | -                   | 209,000.00         | 228,900.00         | 89,000.00          | -                        | -                       | -                    | -                 | 94,000.00        | 1,000,000.00             | 1,350,000.00         | 350,000.00     | 870,000.00               |
| 25  | 011100400100        | Ekiti State Sustainable Development Goal                    | 1,937,064.96        | -                   | 1,140,000.00       | 1,520,000.00       | 750,000.00         | -                        | -                       | -                    | -                 | 903,750.00       | 6,250,814.96             | 9,000,000.00         | 2,749,185.04   | 4,303,000.00             |
| 26  | 011100400200        | Development Relation                                        | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | 216,000.00               |
| 27  | 011100400300        | CGS To LGAs Track                                           | 580,000.00          | -                   | 190,000.00         | 240,000.00         | 60,000.00          | -                        | -                       | -                    | -                 | 330,000.00       | 1,400,000.00             | 1,682,000.00         | 282,000.00     | 1,596,000.00             |
| 28  | 011100500100        | Ekiti State Micro Finance And Enterprise Development Agency | 862,500.00          | 10,000.00           | 116,500.00         | 11,000.00          | -                  | -                        | -                       | -                    | -                 | -                | 1,000,000.00             | 2,000,000.00         | 1,000,000.00   | 960,000.00               |
| 29  | 011100500200        | Ekiti State Enterprise Development Agency                   | 304,000.00          | 80,000.00           | 184,300.00         | 40,000.00          | -                  | -                        | -                       | -                    | -                 | 91,700.00        | 700,000.00               | 850,000.00           | 150,000.00     | 924,000.00               |

## SUPPLEMENTARY NOTE 7: OVERHEAD COST

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                                    | TRANSPORT - GENERAL | UTILITIES - GENERAL | SUPPLIES - GENERAL | SERVICES - GENERAL | TRAINING - GENERAL | OTHER SERVICES - GENERAL | PROFESSIONAL SERVICES - | LUBRICANTS - GENERAL | CHARGES - GENERAL | EXPENSES GENERAL | ACTUAL JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE         | ACTUAL JAN. - JUNE, 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                        |
| 30  | 011100202000        | Office of Special Adviser on Ekiti State Mortgage Board           | 2,758,000.00        | -                   | 416,000.00         | 206,000.00         | -                  | -                        | -                       | 285,000.00           | -                 | 155,000.00       | 3,820,000.00             | 5,000,000.00         | 1,180,000.00     |                          |
| 31  | 011100202400        | Office of Special Adviser on Human Capital Development and Allied | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                |                          |
| 32  | 011100600100        | Ekiti State Emergency Management Agency                           | 12,618,000.00       | -                   | 869,500.00         | 1,638,500.00       | -                  | 50,000,000.00            | -                       | -                    | -                 | 1,484,000.00     | 66,610,000.00            | 100,000,000.00       | 33,390,000.00    | 6,550,000.00             |
| 33  | 011100600200        | Control Monitoring And Disaster Site                              | 950,000.00          | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | 950,000.00               | 600,000.00           | (350,000.00)     | 480,000.00               |
| 34  | 011100700100        | Ekiti State Bureau Of Public Procurement                          | 2,500,000.00        | -                   | 3,250,000.00       | 3,500,000.00       | 1,500,000.00       | -                        | -                       | -                    | -                 | 500,000.00       | 11,250,000.00            | 23,500,000.00        | 12,250,000.00    | 9,970,000.00             |
| 35  | 011100700200        | Supervision And Monitoring Of Projects                            | 1,000,000.00        | -                   | 300,000.00         | 500,000.00         | 200,000.00         | -                        | -                       | -                    | -                 | -                | 2,000,000.00             | 2,400,000.00         | 400,000.00       | 2,140,000.00             |
| 36  | 011100800100        | Office Of Economic Preservation And General Enforcement           | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                | -                        |
| 37  | 011100800200        | Safe City                                                         | 899,000.00          | -                   | 830,000.00         | 810,000.00         | 280,000.00         | -                        | -                       | -                    | -                 | 381,000.00       | 3,200,000.00             | 6,000,000.00         | 2,800,000.00     | 3,712,000.00             |
| 38  | 011101000100        | Office Of Transformation And Service Delivery                     | 4,306,000.00        | -                   | 619,500.00         | 1,199,500.00       | 5,000,000.00       | -                        | -                       | -                    | -                 | 125,000.00       | 11,250,000.00            | 82,500,000.00        | 71,250,000.00    | 29,512,000.00            |
| 39  | 011101000200        | Civil Service Transformation                                      | 150,000.00          | -                   | 110,000.00         | 41,000.00          | -                  | -                        | -                       | -                    | -                 | 399,000.00       | 700,000.00               | 27,500,000.00        | 26,800,000.00    | 812,000.00               |
| 40  | 011101000300        | Transformation, Monitoring and Compliance                         | 2,200,000.00        | -                   | 720,000.00         | 410,000.00         | -                  | -                        | -                       | -                    | -                 | 1,670,000.00     | 5,000,000.00             | 6,000,000.00         | 1,000,000.00     | 6,000,000.00             |
| 41  | 011102100100        | Ekiti State Liaison Office Abuja                                  | 4,967,500.00        | -                   | 4,870,049.50       | 763,800.00         | 866,800.00         | -                        | -                       | -                    | -                 | 9,222,900.00     | 20,691,049.50            | 12,000,000.00        | (8,691,049.50)   | 16,724,049.50            |
| 42  | 011102100200        | Ekiti State Governor Lodge Abuja                                  | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                | 396,000.00               |
| 43  | 011102100300        | Deputy Governor Lodge Abuja                                       | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                | 180,000.00               |
| 44  | 011102100400        | Maintenance Of Liaison Office Staff Quarters Abuja                | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                | 180,000.00               |
| 45  | 011102100500        | Ekiti State Liaison Office Lagos                                  | 6,326,400.00        | -                   | 450,000.00         | 50,000.00          | -                  | -                        | -                       | -                    | 48,000.00         | 1,452,000.00     | 8,326,400.00             | 7,150,000.00         | (1,176,400.00)   | 9,076,600.00             |
| 46  | 011102100600        | Ekiti State Liaison Office Akure                                  | 250,000.00          | -                   | 225,000.00         | -                  | -                  | -                        | -                       | -                    | -                 | 275,000.00       | 750,000.00               | 900,000.00           | 150,000.00       | 870,000.00               |
| 47  | 011103300100        | Ekiti State Aid Control Agency                                    | 686,000.00          | -                   | 108,800.00         | 201,000.00         | 397,000.00         | -                        | -                       | -                    | -                 | 107,200.00       | 1,500,000.00             | 8,500,000.00         | 7,000,000.00     | 3,186,000.00             |
| 48  | 011111300300        | Pension Department                                                | 380,300.00          | -                   | 62,450.00          | -                  | 50,000.00          | -                        | -                       | -                    | -                 | 507,250.00       | 1,000,000.00             | 1,225,000.00         | 225,000.00       | 1,160,000.00             |
| 49  | 011103700100        | Muslim Pilgrim Board                                              | 187,998,099.10      | -                   | 250,000.00         | 300,000.00         | 150,000.00         | -                        | -                       | -                    | -                 | -                | 188,698,099.10           | 85,000,000.00        | (103,698,099.10) | 78,042,300.00            |
| 50  | 011103800100        | Christian Pilgrim Board                                           | 1,726,700.00        | -                   | 891,900.00         | 128,400.00         | -                  | 1,330,000.00             | -                       | -                    | -                 | 181,760.00       | 4,258,760.00             | 51,050,000.00        | 46,791,240.00    | 13,177,000.00            |
| 51  | 011110100100        | Bureau Of Special Projects                                        | 3,938,500.00        | -                   | 187,500.00         | 49,000.00          | 75,000.00          | -                        | -                       | -                    | -                 | -                | 4,250,000.00             | 5,100,000.00         | 850,000.00       | 5,000,000.00             |
| 52  | 011110500100        | Office Of The Chief Of Staff                                      | 163,460,630.95      | -                   | 326,065.42         | 305,721.89         | -                  | -                        | -                       | -                    | -                 | 407,581.74       | 164,500,000.00           | 1,009,000,000.00     | 844,500,000.00   | 8,160,000.00             |
| 53  | 011111100100        | Public Private Partnership                                        | 10,000.00           | -                   | 340,000.00         | -                  | -                  | -                        | -                       | -                    | -                 | -                | 350,000.00               | 450,000.00           | 100,000.00       | 336,000.00               |
| 54  | 011111200100        | General Administration Department                                 | 11,722,700.00       | -                   | 49,088,750.00      | -                  | -                  | -                        | -                       | -                    | -                 | 1,038,550.00     | 61,850,000.00            | 100,000,000.00       | 38,150,000.00    | 86,601,700.00            |
| 55  | 011111200200        | Petroleum Product Consumer Protection Agency                      | 200,000.00          | -                   | 50,000.00          | -                  | -                  | -                        | -                       | -                    | -                 | 250,000.00       | 500,000.00               | 1,000,000.00         | 500,000.00       | 1,625,000.00             |
| 56  | 011111200300        | Utility Service Department                                        | 354,650.00          | -                   | 80,000.00          | -                  | -                  | -                        | -                       | -                    | -                 | 65,350.00        | 500,000.00               | 600,000.00           | 100,000.00       | 768,000.00               |
| 57  | 011111200400        | Government Asset Unit                                             | 105,000.00          | -                   | 65,250.00          | -                  | -                  | -                        | -                       | -                    | -                 | 29,750.00        | 200,000.00               | 1,200,000.00         | 1,000,000.00     | 1,160,000.00             |

# SUPPLEMENTARY NOTE 7: OVERHEAD COST

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                       | TRANSPORT - GENERAL | UTILITIES - GENERAL | SUPPLIES - GENERAL | SERVICES - GENERAL | TRAINING - GENERAL | OTHER SERVICES - GENERAL | PROFESSIONAL SERVICES - | LUBRICANTS - GENERAL | CHARGES - GENERAL | EXPENSES GENERAL | ACTUAL JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE        | ACTUAL JAN. - JUNE, 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                        |
| 58  | 011111200500        | Office Of Chief Of Protocol (SCOP)                   | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -               | -                        |
| 59  | 011111200600        | Maintenance Of Governor's Lodge (Gh&P)               | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -               | -                        |
| 60  | 011111200700        | Secretariat, Office of the Governor                  | 2,386,363.64        | -                   | 5,454,545.45       | 1,363,636.36       | -                  | -                        | -                       | -                    | -                 | 5,795,454.55     | 15,000,000.00            | 11,000,000.00        | (4,000,000.00)  | 8,000,000.00             |
| 61  | 011111200800        | AUDA-NEPAD                                           | 100,000.00          | -                   | 100,000.00         | 25,000.00          | -                  | -                        | -                       | -                    | -                 | 25,000.00        | 250,000.00               | 350,000.00           | 100,000.00      | 290,000.00               |
| 62  | 011111200900        | Open Governor Partnership (OGP Activities)           | 275,000.00          | -                   | 100,000.00         | 100,000.00         | -                  | -                        | -                       | -                    | -                 | 25,000.00        | 500,000.00               | 1,500,000.00         | 1,000,000.00    | 580,000.00               |
| 63  | 011111201000        | 3 SSAs Special Projects (for 3 Senatorial Districts) | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -               | -                        |
| 64  | 011111201100        | SSA Diaspora                                         | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -               | -                        |
| 65  | 011111201200        | SSA Statistics                                       | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -               | -                        |
| 66  | 011111201300        | SSA Development Partnership                          | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -               | -                        |
| 67  | 011111201300        | Citizenship Engagement Office (GH&P)                 | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -               | -                        |
| 68  | 011111300100        | Ekiti State Pension Commission                       | 1,998,635.00        | -                   | 3,664,500.00       | 2,669,200.00       | 3,693,845.00       | 20,000,000.00            | -                       | -                    | -                 | 766,545.00       | 32,792,725.00            | 27,500,000.00        | (5,292,725.00)  | 17,189,815.00            |
| 69  | 011111300200        | Pension Transition Arrangement Department            | 570,000.00          | -                   | 615,700.00         | 359,700.00         | 225,000.00         | -                        | -                       | -                    | -                 | 2,729,600.00     | 4,500,000.00             | 2,556,000.00         | (1,944,000.00)  | 3,630,000.00             |
| 70  | 011111400100        | Chief Press Secretary                                | 20,729,779.33       | -                   | 35,061,887.33      | 7,208,333.34       | -                  | -                        | -                       | -                    | -                 | 7,500,000.00     | 70,500,000.00            | 84,600,000.00        | 14,100,000.00   | 84,600,000.00            |
| 71  | 0111113200100       | Inter-Governmental And Integration Affairs           | 500,000.00          | -                   | 350,000.00         | 300,000.00         | -                  | -                        | -                       | -                    | -                 | 200,000.00       | 1,350,000.00             | 2,500,000.00         | 1,150,000.00    | 1,890,000.00             |
| 72  | 011200100100        | Ekiti State House Of Assembly                        | 297,911,331.75      | -                   | 12,008,800.00      | 179,700,000.00     | 411,598,033.44     | 3,750,000.00             | -                       | 3,000,000.00         | -                 | 231,160,967.25   | 1,139,129,132.44         | 1,882,250,000.00     | 743,120,867.56  | 862,046,700.75           |
| 73  | 011200200100        | House Of Assembly Service Commission                 | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | 93,458,135.43        | 93,458,135.43   | 20,000,000.00            |
| 74  | 011200100200        | Legislative Service Loans Board                      | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | 10,650,000.00        | 10,650,000.00   | -                        |
| 75  | 012300100100        | Ministry Of Information And Value Orientation        | 11,863,470.00       | -                   | 275,000.00         | 2,168,000.00       | -                  | -                        | -                       | -                    | -                 | 102,260,000.00   | 116,566,470.00           | 87,000,000.00        | (29,566,470.00) | 16,701,176.00            |
| 76  | 012300400100        | Bureau of Civic Orientation                          | 571,428.57          | -                   | 571,428.57         | 571,428.57         | -                  | 142,857.15               | -                       | -                    | -                 | 142,857.14       | 2,000,000.00             | 35,000,000.00        | 33,000,000.00   |                          |
| 77  | 012300300100        | Broadcasting Service Of Ekiti State                  | 10,387,064.18       | -                   | 13,892,501.13      | 15,572,464.52      | 5,200,078.66       | -                        | -                       | 5,000,000.00         | -                 | 144,387.56       | 50,196,496.05            | 75,000,000.00        | 24,803,503.95   | 1,517,630.67             |
| 78  | 012500100100        | Head Of Service                                      | 11,587,500.00       | -                   | 1,110,250.00       | -                  | -                  | -                        | -                       | -                    | -                 | 4,119,750.00     | 16,817,500.00            | 22,500,000.00        | 5,682,500.00    | 21,991,000.00            |
| 79  | 012500500100        | Public Service Coordinating Unit                     | 250,000.00          | -                   | 250,000.00         | -                  | 200,000.00         | -                        | -                       | -                    | -                 | 250,000.00       | 950,000.00               | 1,140,000.00         | 190,000.00      | 1,102,000.00             |
| 80  | 012500600100        | Office Of Establishment And Service Matters          | 12,890,000.00       | -                   | 7,652,000.00       | 806,000.00         | 430,000.00         | -                        | -                       | -                    | -                 | 14,742,000.00    | 36,520,000.00            | 20,000,000.00        | (16,520,000.00) | 24,095,500.00            |
| 81  | 012500600200        | Establishment And Management Services                | 750,000.00          | -                   | 350,000.00         | 300,000.00         | 100,000.00         | -                        | -                       | -                    | -                 | -                | 1,500,000.00             | 1,800,000.00         | 300,000.00      | 1,560,000.00             |
| 82  | 012500600300        | Staff Matter And Industrial Relation                 | 850,000.00          | -                   | 375,000.00         | 150,000.00         | 125,000.00         | -                        | -                       | -                    | -                 | -                | 1,500,000.00             | 1,800,000.00         | 300,000.00      | 1,380,000.00             |
| 83  | 012500600400        | Labour And Industrial Relation                       | 32,750,000.00       | -                   | 10,400,000.00      | 4,000,200.00       | 700,000.00         | -                        | -                       | -                    | -                 | 4,246,000.00     | 52,096,200.00            | 42,500,000.00        | (9,596,200.00)  | 39,926,850.00            |
| 84  | 012500600500        | Hosting of Public Service Games                      | 500,000.00          | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | 500,000.00               | 600,000.00           | 100,000.00      | 490,000.00               |

### SUPPLEMENTARY NOTE 7: OVERHEAD COST

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                | TRANSPORT - GENERAL | UTILITIES - GENERAL | SUPPLIES - GENERAL | SERVICES - GENERAL | TRAINING - GENERAL | OTHER SERVICES - GENERAL | PROFESSIONAL SERVICES - | LUBRICANTS - GENERAL | CHARGES - GENERAL | EXPENSES GENERAL | ACTUAL JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE       | ACTUAL JAN. - JUNE, 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                        |
| 85  | 012500600600        | Peer Review Service Programme For HOS And PS  | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | 1,500,000.00     | 1,500,000.00             | 1,800,000.00         | 300,000.00     | 1,740,000.00             |
| 86  | 012500600700        | Staff Housing Loan Board                      | 200,000.00          | -                   | 220,000.00         | 40,000.00          | -                  | -                        | -                       | -                    | -                 | 40,000.00        | 500,000.00               | 600,000.00           | 100,000.00     | 535,000.00               |
| 87  | 012500600800        | Nigeria Legion                                | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | -                        |
| 88  | 012500700100        | Ministry Of Capacity Development And Training | 2,787,500.00        | -                   | 491,500.00         | 535,500.00         | -                  | 20,000,000.00            | -                       | -                    | -                 | 975,500.00       | 24,790,000.00            | 40,000,000.00        | 15,210,000.00  | 4,683,600.00             |
| 89  | 012500700200        | Training And Man Power Department             | 154,000.00          | -                   | 192,000.00         | 10,000.00          | -                  | -                        | -                       | -                    | -                 | 144,000.00       | 500,000.00               | 600,000.00           | 100,000.00     | 670,000.00               |
| 90  | 012500700300        | Staff Development Centre                      | 250,000.00          | -                   | 15,000.00          | -                  | -                  | -                        | -                       | -                    | -                 | 235,000.00       | 500,000.00               | 1,100,000.00         | 600,000.00     | 1,058,000.00             |
| 91  | 014000100100        | Ekiti State Auditor General Office            | 6,700,000.00        | -                   | 16,114,751.48      | 3,164,824.77       | 7,497,000.00       | -                        | -                       | -                    | -                 | 3,450,000.00     | 36,926,576.25            | 44,311,892.23        | 7,385,315.98   | 25,821,863.09            |
| 92  | 014000100200        | Pension And Gratutities                       | 95,000.00           | -                   | 50,166.66          | 84,000.00          | 50,000.00          | -                        | -                       | -                    | -                 | -                | 279,166.66               | 335,000.00           | 55,833.34      | 290,091.54               |
| 93  | 014000100300        | Government Account Management Units           | 95,000.00           | -                   | 50,166.66          | 84,000.00          | 50,000.00          | -                        | -                       | -                    | -                 | -                | 279,166.66               | 335,000.00           | 55,833.34      | 290,091.54               |
| 94  | 014000100400        | Auditing Of Secondary Schools In Ekiti        | 510,000.00          | -                   | 300,000.00         | 508,333.34         | 390,000.00         | -                        | -                       | -                    | -                 | -                | 1,708,333.34             | 2,050,000.00         | 341,666.66     | 1,740,549.18             |
| 95  | 014000100500        | Monitoring And Special Audit Department       | 150,000.00          | -                   | 125,000.00         | 220,000.00         | 88,333.34          | -                        | -                       | -                    | -                 | -                | 583,333.34               | 700,000.00           | 116,666.66     | 580,183.06               |
| 96  | 014000200100        | Local Government Auditor General Office       | 8,236,666.66        | -                   | 1,816,666.67       | 13,346,666.65      | 16,600,000.00      | -                        | -                       | -                    | -                 | 1,666,666.67     | 41,666,666.65            | 50,000,000.00        | 8,333,333.35   | 20,666,666.64            |
| 97  | 014000300100        | Ekiti State Audit Service Commission          | 20,524,999.97       | -                   | 3,748,333.36       | 2,780,000.01       | 3,780,000.01       | -                        | -                       | -                    | -                 | -                | 30,833,333.35            | 37,000,000.00        | 6,166,666.65   | 15,849,216.70            |
| 98  | 014500100100        | Public Complaint Commission                   | 158,088.25          | -                   | 131,617.65         | 282,720.60         | 113,971.06         | -                        | -                       | -                    | -                 | 63,602.44        | 750,000.00               | 3,425,000.00         | 2,675,000.00   | 690,000.00               |
| 99  | 014700100100        | Ekiti State Civil Service Commission          | 7,139,100.00        | -                   | 454,100.00         | 892,300.00         | -                  | -                        | -                       | -                    | -                 | 2,710,500.00     | 11,196,000.00            | 25,000,000.00        | 13,804,000.00  | 14,576,000.00            |
| 100 | 014700100200        | Personnel Department                          | 880,000.00          | -                   | 250,000.00         | 75,000.00          | -                  | -                        | -                       | -                    | -                 | 45,000.00        | 1,250,000.00             | 1,500,000.00         | 250,000.00     | 1,216,000.00             |
| 101 | 014700100300        | Appointment Department                        | 775,000.00          | -                   | 175,000.00         | 170,000.00         | -                  | -                        | -                       | -                    | -                 | 130,000.00       | 1,250,000.00             | 1,500,000.00         | 250,000.00     | 1,216,000.00             |
| 102 | 014800100100        | Ekiti State Independence Electoral Commission | 6,870,000.00        | -                   | 125,000.00         | 500,000.00         | 250,000.00         | -                        | -                       | -                    | -                 | 125,000.00       | 7,870,000.00             | 12,500,000.00        | 4,630,000.00   | 9,190,000.00             |
| 103 | 016100100100        | Secretary To The State Government             | 13,535,000.00       | -                   | 3,900,000.00       | 4,929,500.00       | -                  | -                        | -                       | -                    | -                 | 14,750,000.00    | 37,114,500.00            | 50,000,000.00        | 12,885,500.00  | 39,206,500.00            |
| 104 | 016101300200        | Political And Economic Affairs                | 4,085,000.00        | -                   | 827,500.00         | 1,335,000.00       | -                  | 171,611,036.10           | -                       | -                    | -                 | 75,352,500.00    | 253,211,036.10           | 450,000,000.00       | 196,788,963.90 | 227,758,048.47           |
| 105 | 016101300300        | Economic P & E                                | 200,000.00          | -                   | 100,000.00         | 100,000.00         | -                  | -                        | -                       | -                    | -                 | 100,000.00       | 500,000.00               | 625,000.00           | 125,000.00     | -                        |
| 106 | 016101300400        | Political And Inter-Party                     | 3,750,000.00        | -                   | 675,000.00         | 325,000.00         | -                  | 25,000,000.00            | -                       | -                    | -                 | 4,000,000.00     | 33,750,000.00            | 40,500,000.00        | 6,750,000.00   | 38,150,000.00            |
| 107 | 016101300500        | Quarterly Legislative Executive               | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | -                        |
| 108 | 016101300600        | Policy And Strategy                           | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | -                        |
| 109 | 016101300700        | NIREC                                         | 250,000.00          | -                   | 150,000.00         | 100,000.00         | -                  | -                        | -                       | -                    | -                 | 1,000,000.00     | 1,500,000.00             | 1,750,000.00         | 250,000.00     | 1,880,000.00             |
| 110 | 016101300800        | Parastatals Affair Department                 | 1,250,000.00        | -                   | 300,000.00         | 550,000.00         | -                  | -                        | -                       | -                    | -                 | 400,000.00       | 2,500,000.00             | 5,700,000.00         | 3,200,000.00   | 2,900,000.00             |
| 111 | 016101700100        | Cabinet And Special Services                  | 1,056,800.00        | -                   | 532,000.00         | 569,030.00         | 580,000.00         | 9,401,560.00             | -                       | -                    | -                 | 19,633,110.00    | 31,772,500.00            | 41,500,000.00        | 9,727,500.00   | 36,284,800.00            |

### SUPPLEMENTARY NOTE 7: OVERHEAD COST

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                          | TRANSPORT - GENERAL | UTILITIES - GENERAL | SUPPLIES - GENERAL | SERVICES - GENERAL | TRAINING - GENERAL | OTHER SERVICES - GENERAL | PROFESSIONAL SERVICES - | LUBRICANTS - GENERAL | CHARGES - GENERAL | EXPENSES GENERAL | ACTUAL JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE           | ACTUAL JAN. - JUNE, 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                        |
| 112 | 016101700300        | Ekiti State Security Trust Fund                         | 835,000.00          | -                   | 275,000.00         | 180,000.00         | 277,500.00         | -                        | -                       | -                    | -                 | 432,500.00       | 2,000,000.00             | 4,500,000.00         | 2,500,000.00       | 2,680,000.00             |
| 113 | 016101700400        | Maintenance of Exco Chamber                             | 356,800.00          | -                   | 595,200.00         | -                  | -                  | -                        | -                       | -                    | -                 | -                | 952,000.00               | 1,142,400.00         | 190,400.00         | 1,104,320.00             |
|     |                     | TOTAL ADMINISTRATION SECTOR                             | 9,545,325,072.31    | #####               | 2,399,970,237.48   | 1,440,351,363.01   | 1,189,066,830.28   | 2,048,560,934.19         | -                       | 510,886,336.97       | 20,035,174.85     | 4,910,129,651.00 | 23,368,883,272.70        | 14,976,867,310.55    | (8,392,015,962.15) | 11,515,603,986.93        |
| 114 | 021500100100        | Ministry Of Agriculture And Food Security               | 20,290,000.00       | -                   | 2,350,000.00       | 1,700,000.00       | -                  | -                        | -                       | -                    | -                 | 2,910,000.00     | 27,250,000.00            | 60,000,000.00        | 32,750,000.00      | 21,914,000.00            |
| 115 | 021510200100        | Agricultural Development Programme                      | 1,637,000.00        | -                   | 177,000.00         | -                  | 50,000.00          | -                        | -                       | -                    | -                 | 1,636,000.00     | 3,500,000.00             | 17,500,000.00        | 14,000,000.00      | 5,150,000.00             |
| 116 | 053505400100        | Ekiti State Forestry Commission                         | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                  | 6,047,020.75             |
| 117 | 021511000100        | Fountain Marketing Agricultural Agency                  | 1,043,000.00        | -                   | 300,000.00         | 185,100.00         | 96,500.00          | -                        | -                       | -                    | -                 | 125,400.00       | 1,750,000.00             | 2,100,000.00         | 350,000.00         | 1,850,000.00             |
| 118 | 021511500100        | Monitoring And Task Force On Forestry Activities        | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                  | 720,000.00               |
| 119 | 021511600100        | Fadama Project                                          | 360,000.00          | -                   | 670,000.00         | 150,000.00         | 70,000.00          | -                        | -                       | -                    | -                 | 250,000.00       | 1,500,000.00             | 2,500,000.00         | 1,000,000.00       | 1,170,000.00             |
| 120 | 021511700100        | Directorate Of Farm Settlement And Peasant Farmer Devt. | 950,000.00          | -                   | 160,000.00         | -                  | -                  | -                        | -                       | -                    | -                 | 390,000.00       | 1,500,000.00             | 2,500,000.00         | 1,000,000.00       | 1,380,000.00             |
| 121 | 021511800100        | Agricultural Marketing Project (RAAMP)                  | 450,000.00          | -                   | 700,000.00         | 700,000.00         | 350,000.00         | -                        | -                       | -                    | -                 | 300,000.00       | 2,500,000.00             | 3,037,500.00         | 537,500.00         | 3,075,000.00             |
| 122 | 022000100100        | Ministry Of Finance                                     | 35,605,400.00       | -                   | 2,374,000.00       | 6,862,300.00       | 750,000.00         | 9,559,135,091.58         | 110,000,000.00          | -                    | 8,355,776.68      | 171,528,300.00   | 9,894,610,868.26         | 10,102,126,240.85    | 207,515,372.58     | 10,472,403,310.82        |
| 123 | 022000100200        | State Revenue And Investment                            | 175,000.00          | -                   | 287,500.00         | 275,000.00         | -                  | -                        | -                       | -                    | -                 | 112,500.00       | 850,000.00               | 1,500,000.00         | 650,000.00         | 986,000.00               |
| 124 | 022000100300        | Fiscal Committee Secretariat                            | 250,000.00          | -                   | 2,000,000.00       | -                  | -                  | -                        | -                       | -                    | -                 | 5,250,000.00     | 7,500,000.00             | 8,525,000.00         | 1,025,000.00       | 7,620,000.00             |
| 125 | 022000100400        | Expenditure Department                                  | -                   | -                   | 675,000.00         | 630,000.00         | -                  | -                        | -                       | -                    | -                 | 2,195,000.00     | 3,500,000.00             | 4,150,000.00         | 650,000.00         | 3,430,000.00             |
| 126 | 022000100500        | State Finance Department                                | 500,000.00          | -                   | 800,000.00         | 900,000.00         | -                  | -                        | -                       | -                    | -                 | 300,000.00       | 2,500,000.00             | 2,800,000.00         | 300,000.00         | 2,450,000.00             |
| 127 | 022000100600        | State Wide Revenue Committee                            | 590,000.00          | -                   | 655,000.00         | 750,000.00         | -                  | -                        | -                       | -                    | -                 | 255,000.00       | 2,250,000.00             | 2,800,000.00         | 550,000.00         | 2,610,000.00             |
| 128 | 022000100700        | State Fiscal Efficiency Unit                            | 250,000.00          | -                   | 400,000.00         | 450,000.00         | -                  | -                        | -                       | -                    | -                 | 150,000.00       | 1,250,000.00             | 1,800,000.00         | 550,000.00         | 1,450,000.00             |
| 129 | 022000100800        | Community Of Public Finance Committee                   | 275,000.00          | -                   | 410,000.00         | 430,000.00         | -                  | -                        | -                       | -                    | -                 | 135,000.00       | 1,250,000.00             | 1,750,000.00         | 500,000.00         | 1,450,000.00             |
| 130 | 022000100900        | SABER Related Activities                                | 275,000.00          | -                   | 410,000.00         | 430,000.00         | -                  | -                        | -                       | -                    | -                 | 135,000.00       | 1,250,000.00             | 1,750,000.00         | 500,000.00         | 1,450,000.00             |
| 131 | 022000200100        | Debt Management Office                                  | 400,000.00          | -                   | 500,000.00         | 450,000.00         | -                  | -                        | -                       | -                    | -                 | 150,000.00       | 1,500,000.00             | 2,200,000.00         | 700,000.00         | 1,614,000.00             |
| 132 | 022005800100        | Financial Reporting Management Centre                   | 590,000.00          | -                   | 655,000.00         | 750,000.00         | -                  | -                        | -                       | -                    | -                 | 255,000.00       | 2,250,000.00             | 2,500,000.00         | 250,000.00         |                          |
| 133 | 022000700100        | Office Of The Accountant General                        | 18,850,000.00       | -                   | 13,769,450.00      | 16,487,087.50      | 4,650,000.00       | 1,219,060,307.25         | -                       | -                    | 78,546,966.62     | 6,109,500.00     | 1,357,473,311.37         | 1,644,000,000.00     | 286,526,688.63     | 683,713,712.71           |
| 134 | 022000700200        | Main Accounts Department                                | 400,000.00          | -                   | 650,000.00         | 500,000.00         | 200,000.00         | -                        | -                       | -                    | -                 | 250,000.00       | 2,000,000.00             | 2,400,000.00         | 400,000.00         | 2,050,000.00             |
| 135 | 022000700300        | IPSAS Streering Committee                               | 125,000.00          | -                   | 175,000.00         | 125,000.00         | 50,000.00          | -                        | -                       | -                    | -                 | 125,000.00       | 600,000.00               | 1,500,000.00         | 900,000.00         | 696,000.00               |
| 136 | 022000700400        | Central Pay Office                                      | 250,000.00          | -                   | 400,000.00         | 300,000.00         | 125,000.00         | -                        | -                       | -                    | -                 | 175,000.00       | 1,250,000.00             | 2,000,000.00         | 750,000.00         | 1,270,000.00             |
| 137 | 022000700500        | Management Service Department                           | 350,000.00          | -                   | 450,000.00         | 400,000.00         | 200,000.00         | -                        | -                       | -                    | -                 | 350,000.00       | 1,750,000.00             | 2,100,000.00         | 350,000.00         | 1,760,000.00             |

## SUPPLEMENTARY NOTE 7: OVERHEAD COST

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                            | TRANSPORT - GENERAL | UTILITIES - GENERAL | SUPPLIES - GENERAL | SERVICES - GENERAL | TRAINING - GENERAL | OTHER SERVICES - GENERAL | PROFESSIONAL SERVICES - | LUBRICANTS - GENERAL | CHARGES - GENERAL | EXPENSES GENERAL | ACTUAL JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE         | ACTUAL JAN. - JUNE, 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                        |
| 138 | 022000700600        | Implementation Of Treasury Single Accounts                | 400,000.00          | -                   | 650,000.00         | 650,000.00         | 200,000.00         | -                        | -                       | -                    | -                 | 350,000.00       | 2,250,000.00             | 2,700,000.00         | 450,000.00       | 2,610,000.00             |
| 139 | 022000700700        | Funds Management                                          | 350,000.00          | -                   | 450,000.00         | 400,000.00         | 200,000.00         | -                        | -                       | -                    | -                 | 350,000.00       | 1,750,000.00             | 2,100,000.00         | 350,000.00       | 1,850,000.00             |
| 140 | 022000700800        | State Integrated Financial Management                     | 350,000.00          | -                   | 450,000.00         | 400,000.00         | 200,000.00         | -                        | -                       | -                    | -                 | 350,000.00       | 1,750,000.00             | 2,100,000.00         | 350,000.00       | 1,850,000.00             |
| 141 | 022000700900        | Projects Financial Management Units                       | 100,000.00          | -                   | 125,000.00         | 100,000.00         | 50,000.00          | -                        | -                       | -                    | -                 | 125,000.00       | 500,000.00               | 1,500,000.00         | 1,000,000.00     | 508,000.00               |
| 142 | 022000701000        | Nigeria Civil Defence Corps                               | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                | -                        |
| 143 | 022000701100        | Central Internal Audit                                    | 9,680,600.00        | -                   | 1,838,950.00       | 298,100.00         | 586,950.00         | -                        | -                       | -                    | -                 | 875,000.00       | 13,279,600.00            | 18,000,000.00        | 4,720,400.00     | 7,692,500.00             |
| 144 | 022000800100        | Ekiti State Board Of Internal Revenue Service             | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                | 961,788,482.68           |
| 145 | 022000800200        | Signage And Advertisement Agency                          | 10,645,000.00       | -                   | 3,115,900.00       | 1,713,685.00       | -                  | -                        | -                       | -                    | -                 | 6,615,600.00     | 22,090,185.00            | 17,000,000.00        | (5,090,185.00)   | 10,089,311.00            |
| 146 | 022000800300        | Ekiti State Lotteries Commission                          | 3,375,000.00        | -                   | 114,000.00         | 895,000.00         | -                  | 4,418,000.00             | -                       | -                    | -                 | 616,000.00       | 9,418,000.00             | 15,000,000.00        | 5,582,000.00     | 6,642,200.00             |
| 147 | 022200100100        | Ministry Of Trade, Industry, Investment And               | 5,870,075.00        | -                   | 8,689,718.00       | 2,708,900.00       | 300,000.00         | -                        | -                       | -                    | -                 | 4,123,007.00     | 21,691,700.00            | 50,000,000.00        | 28,308,300.00    | 46,138,464.00            |
| 148 | 022200100300        | Ekiti State Export Promotion Council                      | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | 1,000,000.00         | 1,000,000.00     |                          |
| 149 | 022200100200        | Steering Committee On Social Investment                   | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                | 1,675,000.00             |
| 150 | 022200600100        | Cooperative Department & Coop. College Ijero Ekiti        | 1,765,150.00        | -                   | 145,000.00         | -                  | -                  | -                        | -                       | -                    | -                 | 589,850.00       | 2,500,000.00             | 3,000,000.00         | 500,000.00       | 1,662,000.00             |
| 151 | 022200900100        | Technical Adviser On Ekiti Knowledge Zone                 | 785,500.00          | -                   | 168,500.00         | 209,000.00         | 52,000.00          | -                        | -                       | -                    | -                 | 35,000.00        | 1,250,000.00             | 1,550,000.00         | 300,000.00       | 1,450,000.00             |
| 152 | 022201000100        | Monitoring And Supervision Of Cooperative Societies       | -                   | -                   | 100,000.00         | 400,000.00         | -                  | -                        | -                       | -                    | -                 | -                | 500,000.00               | 600,000.00           | 100,000.00       | 390,000.00               |
| 153 | 022201800100        | State Cooperative Advisory Board                          | 180,000.00          | -                   | 42,000.00          | 52,000.00          | 61,000.00          | -                        | -                       | -                    | -                 | 165,000.00       | 500,000.00               | 600,000.00           | 100,000.00       | 390,000.00               |
| 154 | 022205200100        | Ekiti State Investment Promotion Agency                   | 5,935,000.00        | -                   | 4,820,100.00       | 3,047,600.00       | 3,500,000.00       | 8,320,000.00             | -                       | -                    | -                 | 4,202,600.00     | 29,825,300.00            | 30,000,000.00        | 174,700.00       | 24,614,500.00            |
| 155 | 022205200300        | Social Investment Coordinating office                     | 4,187,000.00        | -                   | 180,000.00         | 250,000.00         | 100,000.00         | -                        | -                       | -                    | -                 | 100,000.00       | 4,817,000.00             | 7,500,000.00         | 2,683,000.00     | 535,000.00               |
| 156 | 022700100100        | Ministry of Wealth Creation and Employment                | 7,170,000.00        | -                   | -                  | -                  | 3,628,000.00       | -                        | -                       | -                    | -                 | 450,000.00       | 11,248,000.00            | 10,000,000.00        | (1,248,000.00)   | 6,530,000.00             |
| 157 | 022700500100        | Ekiti State Social Security Scheme                        | 60,000.00           | -                   | 350,000.00         | 325,000.00         | 65,000.00          | -                        | -                       | -                    | -                 | -                | 800,000.00               | 1,000,000.00         | 200,000.00       | 912,000.00               |
| 158 | 022700600100        | Office of Human Capital Development and Allied Matters    | 600,000.00          | -                   | 1,000,000.00       | 450,000.00         | 200,000.00         | -                        | -                       | -                    | -                 | 250,000.00       | 2,500,000.00             | 8,000,000.00         | 5,500,000.00     | 6,000,000.00             |
| 159 | 022700700100        | Job Creation And Employment Agency                        | 506,000.00          | -                   | 418,000.00         | -                  | -                  | -                        | -                       | -                    | -                 | 76,000.00        | 1,000,000.00             | 1,200,000.00         | 200,000.00       | 956,400.00               |
| 160 | 022700700200        | Ekiti State Employment Automation Centre                  | 175,000.00          | -                   | 300,000.00         | 25,000.00          | -                  | -                        | -                       | -                    | -                 | -                | 500,000.00               | 625,000.00           | 125,000.00       | 435,000.00               |
| 161 | 022800100100        | Bureau Of Information, Communication And Technology (ICT) | 1,900,000.00        | -                   | 750,000.00         | 1,000,000.00       | -                  | 106,702,464.00           | -                       | -                    | -                 | 350,000.00       | 110,702,464.00           | 75,000,000.00        | (35,702,464.00)  | 8,063,000.00             |
| 162 | 023100100100        | Ekiti State Electricity Board                             | 3,333,331.00        | -                   | -                  | -                  | -                  | -                        | 1,632,961,940.09        | -                    | -                 | 60,525,621.66    | 1,696,820,892.75         | 1,500,000,000.00     | (196,820,892.75) | 1,252,836,057.97         |
| 163 | 023100100200        | Monitoring Of Government House Premises/Town              | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                | -                        |
| 164 | 023100100300        | Ekiti State Office Of Energy Matters                      | 3,150,000.00        | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | 3,150,000.00             | 2,065,000.00         | (1,085,000.00)   | 2,345,000.00             |
| 165 | 023100100400        | Ekiti State Electricity Regulatory Bureau                 | 11,064,000.00       | -                   | 222,000.00         | 445,000.00         | -                  | -                        | -                       | -                    | -                 | 340,000.00       | 12,071,000.00            | 5,900,000.00         | (6,171,000.00)   |                          |
| 166 | 023300100100        | Ekiti State Mineral Resources Development Agency          | 1,696,000.00        | -                   | 56,500.00          | 145,500.00         | -                  | -                        | -                       | -                    | -                 | 428,000.00       | 2,326,000.00             | 1,800,000.00         | (526,000.00)     | 1,480,000.00             |

## SUPPLEMENTARY NOTE 7: OVERHEAD COST

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                       | TRANSPORT - GENERAL | UTILITIES - GENERAL | SUPPLIES - GENERAL | SERVICES - GENERAL | TRAINING - GENERAL | OTHER SERVICES - GENERAL | PROFESSIONAL SERVICES - | LUBRICANTS - GENERAL | CHARGES - GENERAL | EXPENSES GENERAL | ACTUAL JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE        | ACTUAL JAN. - JUNE, 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                        |
| 167 | 023305100100        | Mineral Resources And Environmental Committee        | 701,500.00          | -                   | 239,560.00         | 10,000.00          | -                  | -                        | -                       | -                    | -                 | 48,940.00        | 1,000,000.00             | 1,400,000.00         | 400,000.00      | 1,160,000.00             |
| 168 | 023400100100        | Ministry Of Works                                    | 5,115,000.00        | -                   | 453,800.00         | 983,000.00         | 398,200.00         | -                        | -                       | -                    | -                 | 300,000.00       | 7,250,000.00             | 10,000,000.00        | 2,750,000.00    | 5,680,000.00             |
| 169 | 023400100200        | Planning Research And Statistics                     | 500,000.00          | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | 500,000.00               | 600,000.00           | 100,000.00      | 435,000.00               |
| 170 | 023500100100        | Ministry of Transportation                           | 2,552,500.00        | -                   | 275,000.00         | 515,000.00         | 200,000.00         | 204,811,484.67           | 74,525,587.26           | 41,480,000.00        | -                 | 2,279,476.12     | 326,639,048.05           | 297,616,000.00       | (29,023,048.05) | 5,150,000.00             |
| 171 | 023500800100        | Vehicle Inspection Office                            | 1,250,000.00        | -                   | 250,000.00         | 500,000.00         | 150,000.00         | -                        | -                       | -                    | -                 | 350,000.00       | 2,500,000.00             | 3,000,000.00         | 500,000.00      |                          |
| 172 | 023500200100        | Ekiti State Traffic Management Agency                | 1,133,000.00        | -                   | 956,720.00         | 3,263,000.00       | 4,600,000.00       | -                        | -                       | -                    | -                 | 148,500.00       | 10,101,220.00            | 13,000,000.00        | 2,898,780.00    | 10,549,780.05            |
| 173 | 023500300100        | Ekiti State Public Works Corporation                 | 490,000.00          | -                   | 690,000.00         | 640,000.00         | 260,000.00         | -                        | -                       | -                    | -                 | 420,000.00       | 2,500,000.00             | 5,500,000.00         | 3,000,000.00    | 2,756,000.00             |
| 174 | 023500500100        | Department Of Public Transportation                  | 305,000.00          | -                   | 100,000.00         | 75,000.00          | -                  | -                        | -                       | -                    | -                 | 270,000.00       | 750,000.00               | 1,000,000.00         | 250,000.00      | 780,000.00               |
| 175 | 023500600100        | Ekiti State International Cargo Airport              | 100,000.00          | 421,000.00          | 552,500.00         | 500,000.00         | 526,500.00         | -                        | -                       | -                    | -                 | -                | 2,100,000.00             | 10,000,000.00        | 7,900,000.00    | 1,500,000.00             |
| 176 | 023600100100        | Ministry Of Arts, Culture And Tourism Development    | 2,830,000.00        | -                   | 750,000.00         | 2,225,000.00       | -                  | 3,000,000.00             | -                       | -                    | -                 | 275,000.00       | 9,080,000.00             | 85,000,000.00        | 75,920,000.00   | 6,341,000.00             |
| 177 | 023600100200        | Bureau of Tourism                                    | 9,705,833.40        | -                   | 233,333.30         | 233,333.30         | 87,500.00          | -                        | -                       | -                    | -                 | -                | 10,260,000.00            | 20,000,000.00        | 9,740,000.00    | 16,716,000.00            |
| 178 | 023600100300        | Council For Art And Culture                          | 625,000.00          | -                   | 304,000.00         | 229,000.00         | 92,000.00          | -                        | -                       | -                    | -                 | -                | 1,250,000.00             | 1,500,000.00         | 250,000.00      | 1,425,000.00             |
| 179 | 023800100100        | Ministry Of Budget And Economic Planning             | 10,000,000.00       | -                   | 7,600,000.00       | 3,250,000.00       | 400,000.00         | 43,479,500.00            | 6,000,000.00            | -                    | -                 | 6,500,000.00     | 77,229,500.00            | 814,231,807.39       | 737,002,307.39  | 188,590,250.00           |
| 180 | 023800100200        | Multi-Lateral Department                             | 150,000.00          | -                   | 135,000.00         | 115,000.00         | 50,000.00          | -                        | -                       | -                    | -                 | 50,000.00        | 500,000.00               | 640,000.00           | 140,000.00      | 580,000.00               |
| 181 | 023800100300        | Project Evaluation Committee                         | 175,000.00          | -                   | 100,000.00         | 60,000.00          | -                  | -                        | -                       | -                    | -                 | 40,000.00        | 375,000.00               | 600,000.00           | 225,000.00      | 435,000.00               |
| 182 | 023800100400        | Economic Development Council                         | 150,000.00          | -                   | 120,000.00         | 60,000.00          | 25,000.00          | -                        | -                       | -                    | -                 | 20,000.00        | 375,000.00               | 600,000.00           | 225,000.00      | 435,000.00               |
| 183 | 023800100500        | Devt. Planning & Strategy Committee                  | 60,000.00           | -                   | 65,000.00          | 85,000.00          | 15,000.00          | -                        | -                       | -                    | -                 | 25,000.00        | 250,000.00               | 320,000.00           | 70,000.00       | 290,000.00               |
| 184 | 023800100600        | Budget Department                                    | 350,000.00          | -                   | 370,000.00         | 330,000.00         | -                  | -                        | -                       | -                    | -                 | 300,000.00       | 1,350,000.00             | 2,500,000.00         | 1,150,000.00    | 1,566,000.00             |
| 185 | 023800100700        | Budget Monitoring Committee                          | 378,750.00          | -                   | 415,000.00         | 400,000.00         | -                  | -                        | -                       | -                    | -                 | 50,000.00        | 1,243,750.00             | 2,500,000.00         | 1,256,250.00    | 1,442,750.00             |
| 186 | 023800100800        | State Projects Monitoring & Evaluation               | 200,000.00          | -                   | 50,000.00          | 200,000.00         | -                  | -                        | -                       | -                    | -                 | 50,000.00        | 500,000.00               | 750,000.00           | 250,000.00      | 580,000.00               |
| 187 | 023800100900        | Sustainable Igr Committee                            | 415,000.00          | -                   | 375,000.00         | 530,000.00         | -                  | -                        | -                       | -                    | -                 | 80,000.00        | 1,400,000.00             | 1,700,000.00         | 300,000.00      | 1,624,000.00             |
| 188 | 023800101000        | Development Partners & Aids Coordinating Secretariat | 100,000.00          | -                   | 75,000.00          | 75,000.00          | -                  | -                        | -                       | -                    | -                 | -                | 250,000.00               | 500,000.00           | 250,000.00      | 290,000.00               |
| 189 | 023800101100        | Medium Term Expenditure Framework Secretariat        | 150,000.00          | -                   | 220,000.00         | 110,000.00         | 10,000.00          | -                        | -                       | -                    | -                 | 10,000.00        | 500,000.00               | 1,041,889.41         | 541,889.41      | 580,000.00               |
| 190 | 023800101200        | State Committee On Food & Nutrition                  | 75,000.00           | -                   | 100,000.00         | 45,000.00          | -                  | -                        | -                       | -                    | -                 | 30,000.00        | 250,000.00               | 1,000,000.00         | 750,000.00      | 290,000.00               |
| 191 | 023800101300        | Budget Tracking And Automation                       | 150,000.00          | -                   | 50,000.00          | 50,000.00          | -                  | -                        | -                       | -                    | -                 | -                | 250,000.00               | 1,000,000.00         | 750,000.00      | 290,000.00               |
| 192 | 023800101600        | National Social Safety Net Programme (NASSP)/(YES50) | 150,000.00          | -                   | 100,000.00         | 75,000.00          | 50,000.00          | -                        | -                       | -                    | -                 | -                | 375,000.00               | 1,500,000.00         | 1,125,000.00    | -                        |
| 193 | 023800101400        | Home Grown School Feeding                            | 420,000.00          | -                   | 240,000.00         | 140,000.00         | 50,000.00          | -                        | -                       | -                    | -                 | 400,000.00       | 1,250,000.00             | 1,500,000.00         | 250,000.00      | 1,675,000.00             |
| 194 | 023800101500        | Activities Of The National Cash Transfer Office      | 275,000.00          | -                   | 100,000.00         | 75,000.00          | -                  | -                        | -                       | -                    | -                 | 50,000.00        | 500,000.00               | 600,000.00           | 100,000.00      | 535,000.00               |

### SUPPLEMENTARY NOTE 7: OVERHEAD COST

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                               | TRANSPORT - GENERAL | UTILITIES - GENERAL | SUPPLIES - GENERAL | SERVICES - GENERAL | TRAINING - GENERAL | OTHER SERVICES - GENERAL | PROFESSIONAL SERVICES - | LUBRICANTS - GENERAL | CHARGES - GENERAL | EXPENSES GENERAL | ACTUAL JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE         | ACTUAL JAN. - JUNE, 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                        |
| 195 | 023800101700        | / Interface with Allied Body on FSP/MTEF                     | 540,000.00          | -                   | 265,000.00         | 170,000.00         | -                  | -                        | -                       | -                    | -                 | 25,000.00        | 1,000,000.00             | 1,280,000.00         | 280,000.00       | 1,160,000.00             |
| 196 | 023800101800        | N-Power                                                      | 325,000.00          | -                   | 25,000.00          | 100,000.00         | -                  | -                        | -                       | -                    | -                 | 50,000.00        | 500,000.00               | 650,000.00           | 150,000.00       | 535,000.00               |
| 197 | 023800101900        | Budget Reconciliation Committee                              | 125,000.00          | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | 125,000.00       | 250,000.00               | 2,500,000.00         | 2,250,000.00     | 290,000.00               |
| 198 | 023800102000        | Ipsas Platform Development And Related Activities            | 425,000.00          | -                   | 290,000.00         | 205,000.00         | 40,000.00          | -                        | -                       | -                    | -                 | 40,000.00        | 1,000,000.00             | 1,250,000.00         | 250,000.00       | 1,160,000.00             |
| 199 | 023800102100        | Nec And Other Related Activities                             | 1,250,000.00        | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | 1,250,000.00             | 4,000,000.00         | 2,750,000.00     | 1,450,000.00             |
| 200 | 023800102200        | Inter-Ministerial Project Monitoring Task Force              | 275,000.00          | -                   | 150,000.00         | 65,000.00          | -                  | -                        | -                       | -                    | -                 | 10,000.00        | 500,000.00               | 640,000.00           | 140,000.00       | 580,000.00               |
| 201 | 023800102300        | Automated Project Monitoring Information System              | 50,000.00           | -                   | 150,000.00         | 50,000.00          | -                  | -                        | -                       | -                    | -                 | -                | 250,000.00               | 500,000.00           | 250,000.00       | 290,000.00               |
| 202 | 023800102400        | Project Monitoring Committee                                 | 475,000.00          | -                   | 250,000.00         | 75,000.00          | -                  | -                        | -                       | -                    | -                 | 200,000.00       | 1,000,000.00             | 1,280,000.00         | 280,000.00       | 1,160,000.00             |
| 203 | 023800102500        | Newly Created Mdcs                                           | -                   | -                   | 110,302,390.00     | -                  | -                  | -                        | -                       | -                    | -                 | -                | 110,302,390.00           | 4,770,161,728.66     | 4,659,859,338.66 | -                        |
| 204 | 023800102600        | State CARES Coordinating Unit (SCCU)                         | 75,000.00           | -                   | 75,000.00          | 25,000.00          | 50,000.00          | -                        | -                       | -                    | -                 | 25,000.00        | 250,000.00               | 53,508,000.00        | 53,258,000.00    | 10,290,000.00            |
| 205 | 023800102600        | Activities and Coordination State Development Plan           | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                | -                        |
| 206 | 023800102700        | State Operations Coordinating Unit (SOCU)                    | 70,000.00           | -                   | 50,000.00          | 50,000.00          | 40,000.00          | -                        | -                       | -                    | -                 | 40,000.00        | 250,000.00               | 500,000.00           | 250,000.00       | 290,000.00               |
| 207 | 023800102800        | (Activities on Joint Planning Board (JPB))                   | 1,150,000.00        | -                   | 400,000.00         | 200,000.00         | 250,000.00         | -                        | -                       | -                    | -                 | 250,000.00       | 2,250,000.00             | 2,500,000.00         | 250,000.00       | -                        |
| 208 | 023800102900        | Social Safety Net Programme (NASSP)                          | 40,000.00           | -                   | 80,000.00          | 80,000.00          | 40,000.00          | -                        | -                       | -                    | -                 | 1,010,000.00     | 1,250,000.00             | 1,450,000.00         | 200,000.00       | 435,000.00               |
| 209 | 023800100300        | Economic Management Team Expenses                            | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | 35,240,000.00        | 35,240,000.00    | 24,370,000.00            |
| 210 | 023800200100        | State Bureau Of Statistics                                   | 4,240,000.00        | -                   | 1,283,500.00       | 125,000.00         | 20,000,000.00      | -                        | -                       | -                    | -                 | 971,500.00       | 26,620,000.00            | 125,000,000.00       | 98,380,000.00    | 12,676,725.00            |
| 211 | 025000100100        | Fiscal Responsibility Commission                             | 310,000.00          | -                   | 400,000.00         | 1,003,000.00       | -                  | -                        | -                       | -                    | -                 | 3,537,000.00     | 5,250,000.00             | 10,535,000.00        | 5,285,000.00     | 4,275,000.00             |
| 212 | 025000100200        | Monitoring And Evaluation (Fiscal Responsibility Commission) | 432,000.00          | -                   | -                  | 318,000.00         | -                  | -                        | -                       | -                    | -                 | -                | 750,000.00               | 3,000,000.00         | 2,250,000.00     | 1,570,000.00             |
| 213 | 025200100100        | Ekiti State Water Corporation                                | 250,000.00          | -                   | 200,000.00         | 400,000.00         | 50,000.00          | 50,000,000.00            | -                       | 1,500,000.00         | -                 | 100,000.00       | 52,500,000.00            | 75,000,000.00        | 22,500,000.00    | 11,215,000.00            |
| 214 | 025200100200        | State Rural Water Supply And Sanitation Agency               | 11,315,000.00       | -                   | 5,915,000.00       | 12,945,000.00      | 18,500,000.00      | -                        | -                       | -                    | -                 | 8,075,000.00     | 56,750,000.00            | 30,000,000.00        | (26,750,000.00)  | 56,950,000.00            |
| 215 | 025300100100        | Ministry Of Physical Planning And Urban Development          | 11,050,500.00       | -                   | 470,000.00         | 1,364,000.00       | 7,500.00           | 2,724,452.23             | -                       | -                    | -                 | 118,000.00       | 15,734,452.23            | 17,000,000.00        | 1,265,547.77     | 8,945,466.46             |
| 216 | 025300100200        | Planning Permit Agency                                       | 730,000.00          | -                   | 5,000.00           | 77,000.00          | 20,000.00          | -                        | -                       | -                    | -                 | 168,000.00       | 1,000,000.00             | 1,200,000.00         | 200,000.00       | 762,000.00               |
| 217 |                     | Development/Building Control Department                      | 1,400,000.00        | -                   | 50,000.00          | 700,000.00         | -                  | -                        | -                       | -                    | -                 | 350,000.00       | 2,500,000.00             | 3,000,000.00         | 500,000.00       |                          |
| 218 | 025300100300        | Physical Planning And Development Matters                    | 713,000.00          | -                   | 8,500.00           | 154,500.00         | 10,000.00          | -                        | -                       | -                    | -                 | 114,000.00       | 1,000,000.00             | 1,200,000.00         | 200,000.00       | 735,000.00               |
| 219 | 025300100400        | Deeds Registry                                               | 185,000.00          | -                   | 135,000.00         | 90,000.00          | 45,000.00          | -                        | -                       | -                    | -                 | 45,000.00        | 500,000.00               | 600,000.00           | 100,000.00       | 435,000.00               |
| 220 | 025301000100        | Ekiti State Housing Corporation                              | 1,335,000.00        | -                   | 122,000.00         | 211,000.00         | -                  | -                        | -                       | 153,000.00           | -                 | 1,984,000.00     | 3,805,000.00             | 15,000,000.00        | 11,195,000.00    | 3,022,782.95             |
| 221 | 026000100100        | Bureau Of Lands                                              | 21,224,670.10       | -                   | 483,000.00         | 615,000.00         | 4,368,500.00       | 47,580,000.00            | -                       | -                    | -                 | 525,000.00       | 74,796,170.10            | 40,000,000.00        | (34,796,170.10)  | 19,490,886.88            |
| 222 | 026000100200        | Office Of Surveyor General                                   | 2,789,729.80        | -                   | 115,000.00         | -                  | 310,000.00         | -                        | -                       | -                    | -                 | -                | 3,214,729.80             | 6,000,000.00         | 2,785,270.20     | 2,340,551.35             |



## SUPPLEMENTARY NOTE 7: OVERHEAD COST

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                        | TRANSPORT - GENERAL | UTILITIES - GENERAL | SUPPLIES - GENERAL | SERVICES - GENERAL | TRAINING - GENERAL | OTHER SERVICES - GENERAL | PROFESSIONAL SERVICES - | LUBRICANTS - GENERAL | CHARGES - GENERAL | EXPENSES GENERAL | ACTUAL JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE         | ACTUAL JAN. - JUNE, 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 | 026000100300        | Control Monitoring And Field Charting                 | 365,000.00          | -                   | -                  | 100,000.00         | 35,000.00          | -                        | -                       | -                    | -                 | -                | 500,000.00               | 625,000.00           | 125,000.00       | 435,000.00               |
| 224 | 026000100400        | Urban Renewal Agency                                  | 1,326,350.00        | -                   | 109,400.00         | 254,700.00         | -                  | -                        | -                       | -                    | -                 | 59,550.00        | 1,750,000.00             | 7,105,000.00         | 5,355,000.00     | 1,590,000.00             |
| 225 | 026000100500        | Geospatial Data                                       | 417,000.00          | -                   | 74,000.00          | -                  | 9,000.00           | -                        | -                       | -                    | -                 | -                | 500,000.00               | 7,500,000.00         | 7,000,000.00     | 570,000.00               |
| 226 | 026100100100        | Ministry Of Infrastructure And Public Utilities       | 2,940,000.00        | -                   | 355,000.00         | 1,475,000.00       | -                  | -                        | -                       | -                    | -                 | 230,000.00       | 5,000,000.00             | 22,500,000.00        | 17,500,000.00    | 15,107,500.00            |
| 227 | 026100100200        | Ekiti State Fire Services                             | 13,900,000.00       | -                   | 280,000.00         | 2,180,000.00       | -                  | -                        | -                       | -                    | -                 | 140,000.00       | 16,500,000.00            | 19,800,000.00        | 3,300,000.00     | 16,792,500.00            |
| 228 | 026100100300        | Transmission Company Of Nigeria Projects (TCN)        | 900,000.00          | -                   | 370,000.00         | 325,000.00         | -                  | -                        | -                       | -                    | -                 | 905,000.00       | 2,500,000.00             | 3,025,000.00         | 525,000.00       | 1,950,000.00             |
| 229 | 026100100500        | Ekiti State Water Supply, Sanitation and Hygiene Dept | 1,080,000.00        | -                   | 245,000.00         | 1,105,000.00       | -                  | -                        | -                       | -                    | -                 | 70,000.00        | 2,500,000.00             | 3,031,000.00         | 531,000.00       | 3,350,000.00             |
| 230 | 023100100400        | Ekiti State Electricity Regulatory Bureau             | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                | -                        |
| 231 | 026100100400        | Ekiti State Water Sector Regulatory Agency            | 405,000.00          | -                   | 210,000.00         | 310,000.00         | -                  | -                        | -                       | -                    | -                 | 75,000.00        | 1,000,000.00             | 5,000,000.00         | 4,000,000.00     | 1,340,000.00             |
| 232 | 026200100100        | Ministry of Innovation, Science and Technology        | 4,316,000.00        | -                   | 763,200.00         | 1,207,900.00       | 29,150,000.00      | -                        | -                       | -                    | -                 | 2,500,400.00     | 37,937,500.00            | 41,000,000.00        | 3,062,500.00     | 11,292,500.00            |
|     |                     | TOTAL ECONOMIC SECTOR                                 | 281,823,889.30      | 421,000.00          | 191,504,521.30     | 86,742,705.80      | 95,523,650.00      | 11,249,231,299.73        | 190,525,587.26          | 1,676,094,940.09     | 86,902,743.30     | 307,442,744.78   | 14,166,213,081.56        | 20,221,959,166.30    | 6,055,746,084.74 | 14,044,253,652.62        |
|     |                     |                                                       |                     |                     |                    |                    |                    |                          |                         |                      |                   |                  |                          |                      |                  |                          |
| 233 | 031800100100        | The Judiciary                                         | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                | -                        |
| 234 | 031801100100        | Ekiti State Judicial Service Commission               | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                | -                        |
| 235 | 031801100100        | Ekiti State Customary Court of Appeal                 | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                | -                        |
| 236 | 032600100100        | Ministry Of Justice                                   | 10,646,088.75       | -                   | 604,431.80         | 1,794,841.60       | 392,621.10         | 456,646,195.61           | -                       | -                    | -                 | 66,712,516.75    | 536,796,695.61           | 150,000,000.00       | (386,796,695.61) | 330,596,408.13           |
| 237 | 032600100200        | Ekiti State Citizen's Right                           | 616,500.00          | -                   | 198,900.00         | 111,000.00         | 36,800.00          | -                        | -                       | -                    | -                 | 36,800.00        | 1,000,000.00             | 1,200,000.00         | 200,000.00       | 1,160,000.00             |
| 238 | 032600100300        | Office Of Public Defender                             | 1,174,000.00        | -                   | 166,000.00         | 745,000.00         | -                  | -                        | -                       | -                    | -                 | 415,000.00       | 2,500,000.00             | 10,000,000.00        | 7,500,000.00     | 1,905,000.00             |
| 239 | 032600100400        | Ekiti State Law Reform Commission                     | 250,909.00          | -                   | 267,844.75         | 410,952.05         | 139,647.15         | -                        | -                       | -                    | -                 | 180,647.05       | 1,250,000.00             | 1,600,000.00         | 350,000.00       | 1,110,000.00             |
|     |                     | TOTAL LAW & JUSTICE SECTOR                            | 12,687,497.75       | -                   | 1,237,176.55       | 3,061,793.65       | 569,068.25         | 456,646,195.61           | -                       | -                    | -                 | 67,344,963.80    | 541,546,695.61           | 162,800,000.00       | (378,746,695.61) | 334,771,408.13           |
|     |                     |                                                       |                     |                     |                    |                    |                    |                          |                         |                      |                   |                  |                          |                      |                  |                          |
| 240 | 045102100100        | Ministry Of Regional and Inter-Governmental Affairs   | 2,170,000.00        | -                   | 500,000.00         | 250,000.00         | -                  | 1,000,000.00             | -                       | -                    | -                 | 500,000.00       | 4,420,000.00             | 7,500,000.00         | 3,080,000.00     | 4,560,000.00             |
| 241 | 045102100100        | Ministry Of Special Duties                            | 2,100,000.00        | -                   | 1,304,500.00       | -                  | 127,500.00         | -                        | -                       | -                    | -                 | 1,468,000.00     | 5,000,000.00             | 21,198,750.00        | 16,198,750.00    | 6,847,500.00             |
| 242 | 045102100200        | Serve EKS Steering Committee                          | 36,000.00           | -                   | 214,000.00         | -                  | -                  | -                        | -                       | -                    | -                 | -                | 250,000.00               | 317,500.00           | 67,500.00        | 218,000.00               |
| 243 | 045102100300        | Serve EKS                                             | 150,000.00          | -                   | -                  | 70,000.00          | -                  | -                        | -                       | -                    | -                 | 280,000.00       | 500,000.00               | 650,000.00           | 150,000.00       | 544,000.00               |
| 244 | 045102100400        | Subvention To Dawn Commission                         | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -                | -                        |
|     |                     | TOTAL REGIONAL SECTOR                                 | 4,456,000.00        | -                   | 2,018,500.00       | 320,000.00         | 127,500.00         | 1,000,000.00             | -                       | -                    | -                 | 2,248,000.00     | 10,170,000.00            | 29,666,250.00        | 19,496,250.00    | 12,169,500.00            |

## SUPPLEMENTARY NOTE 7: OVERHEAD COST

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                                    | TRANSPORT - GENERAL | UTILITIES - GENERAL | SUPPLIES - GENERAL | SERVICES - GENERAL | TRAINING - GENERAL | OTHER SERVICES - GENERAL | PROFESSIONAL SERVICES - | LUBRICANTS - GENERAL | CHARGES - GENERAL | EXPENSES GENERAL | ACTUAL JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE       | ACTUAL JAN. - JUNE, 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                        |
|     |                     |                                                                   |                     |                     |                    |                    |                    |                          |                         |                      |                   |                  |                          |                      |                |                          |
| 245 | 051300100100        | Ministry Of Youth Development                                     | 2,327,500.00        | -                   | 1,400,000.00       | 1,743,340.00       | 400,000.00         | 23,565,000.00            | -                       | -                    | -                 | 8,266,218.82     | 37,702,058.82            | 60,000,000.00        | 22,297,941.18  | 13,999,250.00            |
| 246 | 051300100200        | Ekiti State United Football Club                                  | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | -                        |
| 247 | 051300100300        | Ekiti Queens Football Club                                        | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | -                        |
| 248 | 051305100100        | Youth Development                                                 | 150,000.00          | -                   | 175,000.00         | 200,000.00         | 175,000.00         | -                        | -                       | -                    | -                 | -                | 700,000.00               | 850,000.00           | 150,000.00     | 938,000.00               |
| 249 | 051305200100        | Ekiti State Sport Commission                                      | 1,845,000.00        | -                   | 210,000.00         | 202,500.00         | -                  | -                        | -                       | -                    | -                 | 8,335,500.00     | 10,593,000.00            | 72,150,000.00        | 61,557,000.00  | 20,277,360.00            |
| 250 | 051305300100        | Ekiti State Office Of Disability                                  | 1,257,000.00        | -                   | 1,005,500.00       | 6,402,000.00       | -                  | -                        | -                       | -                    | -                 | 7,335,500.00     | 16,000,000.00            | 35,000,000.00        | 19,000,000.00  | 14,626,750.00            |
| 251 | 051400100100        | Ministry Of Women Affairs, Gender Empowerment And Social Welfare  | 6,308,000.00        | -                   | 792,000.00         | 1,317,000.00       | 100,000.00         | 65,000,000.00            | -                       | -                    | -                 | 11,654,951.00    | 85,171,951.00            | 229,848,536.30       | 144,676,585.30 | 47,590,731.40            |
| 252 | 051400200100        | Women Development Centre                                          | 1,000,000.00        | -                   | 375,000.00         | 570,000.00         | 180,000.00         | -                        | -                       | -                    | -                 | 375,000.00       | 2,500,000.00             | 3,000,000.00         | 500,000.00     | 2,135,000.00             |
| 253 | 051400300100        | State Child's Right Implementation                                | 440,000.00          | -                   | 220,000.00         | 185,000.00         | 75,000.00          | -                        | -                       | -                    | -                 | 80,000.00        | 1,000,000.00             | 1,250,000.00         | 250,000.00     | 1,070,000.00             |
| 254 | 051400400100        | Government Pupils In Children Home Nur/Pry                        | 204,000.00          | -                   | 273,000.00         | 146,000.00         | 50,000.00          | -                        | -                       | -                    | -                 | 77,000.00        | 750,000.00               | 950,000.00           | 200,000.00     | 870,000.00               |
| 255 | 051400500100        | Sexual Assulted Centre (SAC)                                      | 800,000.00          | -                   | 410,000.00         | 690,000.00         | 150,000.00         | -                        | -                       | -                    | -                 | 450,000.00       | 2,500,000.00             | 3,000,000.00         | 500,000.00     | 2,270,000.00             |
| 256 | 051400600100        | Gender Empowerment And Social Mobilization                        | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | -                        |
| 257 | 051700100100        | Ministry Of Education, Science And Technology                     | 11,250,000.00       | -                   | -                  | -                  | -                  | 82,035,000.00            | -                       | -                    | -                 | -                | 93,285,000.00            | 819,567,817.00       | 726,282,817.00 | 626,558,700.00           |
| 258 | 051700100200        | Monitoring Of Public Schools                                      | 2,500,000.00        | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | 2,500,000.00             | 3,000,000.00         | 500,000.00     | 2,180,000.00             |
| 259 | 051700100300        | Monitoring Of Technical Colleges                                  | 750,000.00          | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | 750,000.00               | 900,000.00           | 150,000.00     | 735,000.00               |
| 260 | 051700100400        | Ekiti State Libabry Board                                         | 942,000.00          | 426,000.00          | 160,000.00         | 105,000.00         | -                  | 127,000.00               | -                       | -                    | -                 | 740,000.00       | 2,500,000.00             | 10,000,000.00        | 7,500,000.00   | 1,986,000.00             |
| 261 | 051700100500        | Education Trust Funds                                             | 1,013,000.00        | -                   | 140,000.00         | 602,000.00         | 120,000.00         | -                        | -                       | -                    | -                 | 125,000.00       | 2,000,000.00             | 2,425,267.17         | 425,267.17     | 1,524,000.00             |
| 262 | 051700100600        | State Universal Basic Education Board                             | 3,759,500.00        | -                   | 583,500.00         | 113,000.00         | 541,600.00         | -                        | -                       | -                    | -                 | 5,002,400.00     | 10,000,000.00            | 20,000,000.00        | 10,000,000.00  | 11,400,000.00            |
| 263 | 051700100700        | Subeb Staff Housing Loans Board                                   | 200,000.00          | -                   | 220,000.00         | 40,000.00          | -                  | -                        | -                       | -                    | -                 | 40,000.00        | 500,000.00               | 650,000.00           | 150,000.00     | 345,000.00               |
| 264 | 051701000100        | Agency For Adult And Non Formal Education                         | 1,970,000.00        | -                   | 250,000.00         | 185,000.00         | 75,000.00          | -                        | -                       | -                    | -                 | 20,000.00        | 2,500,000.00             | 30,000,000.00        | 27,500,000.00  | 2,810,000.00             |
| 265 | 051702600100        | School Of Agriculture And Enterprise Agency                       | 250,000.00          | -                   | 250,000.00         | 954,000.00         | -                  | -                        | -                       | -                    | -                 | 150,000.00       | 1,604,000.00             | 10,000,000.00        | 8,396,000.00   | 670,000.00               |
| 266 | 051702600200        | Ekiti State University                                            | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | -                        |
| 267 | 051702600300        | Bamidele Olumilua University of Education                         | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | -                        |
| 268 | 051702600400        | Ekiti State College Of Health Science And Technology, Ijero Ekiti | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | -                        |

# SUPPLEMENTARY NOTE 7: OVERHEAD COST

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY                                  | TRANSPORT - GENERAL | UTILITIES - GENERAL | SUPPLIES - GENERAL | SERVICES - GENERAL | TRAINING - GENERAL | OTHER SERVICES - GENERAL | PROFESSIONAL SERVICES - | LUBRICANTS - GENERAL | CHARGES - GENERAL | EXPENSES GENERAL | ACTUAL JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE       | ACTUAL JAN. - JUNE, 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                        |
| 269 | 051702600500        | Ekiti State Polytechnic, Isan Ekiti                             | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | -                        |
| 270 | 051705300100        | Ekiti State Board For Technical And Vocational Education        | 850,000.00          | -                   | 750,000.00         | 310,000.00         | 50,000.00          | 500,000.00               | -                       | -                    | -                 | 40,000.00        | 2,500,000.00             | 36,000,000.00        | 33,500,000.00  | 2,675,000.00             |
| 271 | 051705400100        | Ekiti State Scholarship Board                                   | 1,354,000.00        | -                   | 85,500.00          | 657,500.00         | -                  | -                        | -                       | -                    | -                 | 403,000.00       | 2,500,000.00             | 90,000,000.00        | 87,500,000.00  | 3,080,000.00             |
| 272 | 051705500100        | Ekiti State Teaching Service Commission                         | 6,102,500.00        | -                   | 800,000.00         | 1,108,700.00       | -                  | 2,708,800.00             | -                       | -                    | -                 | -                | 10,720,000.00            | 22,500,000.00        | 11,780,000.00  | 12,680,000.00            |
| 273 | 051705500200        | Office Of The Tutor General (Ekiti Central Senatorial District) | 250,000.00          | -                   | 115,000.00         | 85,000.00          | -                  | -                        | -                       | -                    | -                 | 50,000.00        | 500,000.00               | 622,500.00           | 122,500.00     | 590,000.00               |
| 274 | 051705500300        | Office Of The Tutor General (Ekiti South Senatorial District)   | 250,000.00          | -                   | 115,000.00         | 85,000.00          | -                  | -                        | -                       | -                    | -                 | 50,000.00        | 500,000.00               | 622,500.00           | 122,500.00     | 590,000.00               |
| 275 | 051705500400        | Office Of The Tutor General (Ekiti North Senatorial District)   | 170,000.00          | -                   | 50,000.00          | 180,000.00         | -                  | -                        | -                       | -                    | -                 | 100,000.00       | 500,000.00               | 622,500.00           | 122,500.00     | 590,000.00               |
| 276 | 051705600100        | Teaching Service Commission Loans Board                         | 170,000.00          | -                   | 50,000.00          | 180,000.00         | -                  | -                        | -                       | -                    | -                 | 100,000.00       | 500,000.00               | 600,000.00           | 100,000.00     | 535,000.00               |
| 277 | 052100100100        | Ministry Of Health And Human Services                           | 6,314,500.00        | -                   | 455,000.00         | 1,830,500.00       | 730,000.00         | -                        | 20,000,000.00           | -                    | -                 | 1,920,000.00     | 31,250,000.00            | 396,500,000.00       | 365,250,000.00 | 11,950,000.00            |
| 278 | 052100200100        | Ekiti State Health Insurance Scheme                             | 432,500.00          | -                   | 2,500.00           | 30,000.00          | -                  | -                        | -                       | -                    | -                 | 35,000.00        | 500,000.00               | 400,600,000.00       | 400,100,000.00 | 435,000.00               |
| 279 | 052100200200        | Ekiti State Health Insurance Scheme Committee Members           | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | 500,000.00       | 500,000.00               | 600,000.00           | 100,000.00     | 435,000.00               |
| 280 | 052100300100        | Primary Healthcare Development                                  | 1,655,000.00        | -                   | 100,000.00         | 1,060,000.00       | -                  | -                        | -                       | -                    | -                 | 185,000.00       | 3,000,000.00             | 32,050,000.00        | 29,050,000.00  | 5,266,000.00             |
| 281 | 052100400100        | Maintenance Of Health Data Bank                                 | 190,000.00          | -                   | 170,000.00         | 140,000.00         | -                  | -                        | -                       | -                    | -                 | -                | 500,000.00               | 600,000.00           | 100,000.00     | 535,000.00               |
| 282 | 052100500100        | Monitoring Of Health Centre                                     | 500,000.00          | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | 500,000.00               | 600,000.00           | 100,000.00     | 290,000.00               |
| 283 | 052102600100        | Ekiti State University Teaching Hospital                        | -                   | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | -                        | -                    | -              | -                        |
| 284 | 052110200100        | Hospital Management Board                                       | 500,000.00          | -                   | 600,000.00         | 650,000.00         | 350,000.00         | -                        | -                       | -                    | -                 | 400,000.00       | 2,500,000.00             | 80,000,000.00        | 77,500,000.00  | 1,770,000.00             |
| 285 | 052110300100        | Medical Mission                                                 | 125,000.00          | -                   | 125,000.00         | 100,000.00         | 75,000.00          | -                        | -                       | -                    | -                 | 75,000.00        | 500,000.00               | 600,000.00           | 100,000.00     | 435,000.00               |
| 286 | 052110400100        | HEALTH SUPPLIES MANAGEMENT (EKSDMA)                             | 309,500.00          | -                   | 312,500.00         | 209,000.00         | -                  | -                        | -                       | -                    | -                 | 169,000.00       | 1,000,000.00             | 1,200,000.00         | 200,000.00     | 670,000.00               |
| 287 | 053500100100        | Ministry Of Environment                                         | 4,787,500.00        | -                   | 850,000.00         | 4,827,000.00       | -                  | 74,806,312.50            | -                       | -                    | -                 | 2,803,000.00     | 88,073,812.50            | 82,500,000.00        | (5,573,812.50) | 95,334,140.00            |
| 288 | 053500100200        | Monthly Sanitation Exercise                                     | 11,575,000.00       | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | 11,575,000.00            | 14,102,500.00        | 2,527,500.00   | 13,890,000.00            |
| 289 | 053501600100        | State Environmental Protection Agency                           | 1,092,000.00        | -                   | 108,000.00         | -                  | -                  | -                        | -                       | -                    | -                 | -                | 1,200,000.00             | 60,000,000.00        | 58,800,000.00  | 2,790,000.00             |
| 290 | 053505300100        | Ekiti State Waste Management Board                              | 2,153,450.00        | -                   | 150,000.00         | -                  | -                  | 161,612,516.65           | -                       | -                    | -                 | 50,000.00        | 163,965,966.65           | 175,000,000.00       | 11,034,033.35  | 145,635,000.10           |
| 291 | 053505400100        | Ekiti State Forestry Commission                                 | 1,914,200.00        | -                   | 417,800.00         | -                  | -                  | 7,188,024.00             | -                       | -                    | -                 | 168,000.00       | 9,688,024.00             | 7,500,000.00         | (2,188,024.00) | 6,047,020.75             |
| 292 | 053500200200        | Monitoring and Task Force on Forestry                           | 750,000.00          | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | 750,000.00               | 900,000.00           | 150,000.00     | 720,000.00               |
| 293 | 055100100100        | Ministry Of Local Government Affairs                            | 1,250,000.00        | -                   | 1,025,000.00       | 2,125,000.00       | -                  | -                        | -                       | -                    | -                 | 600,000.00       | 5,000,000.00             | 7,500,000.00         | 2,500,000.00   | 4,790,000.00             |
| 294 | 055100200100        | Ministry Of Chieftaincy and Home Affairs                        | 2,640,000.00        | -                   | 800,000.00         | 1,580,000.00       | -                  | -                        | -                       | -                    | -                 | 750,000.00       | 5,770,000.00             | 7,550,000.00         | 1,780,000.00   | 4,853,500.00             |
| 295 | 055100200200        | Ekiti State Council Of Obas                                     | 32,250,000.00       | -                   | -                  | -                  | -                  | -                        | -                       | -                    | -                 | -                | 32,250,000.00            | 42,500,000.00        | 10,250,000.00  | 32,695,000.00            |
| 296 | 055100300100        | Ministry Of Rural And Community Development                     | 2,500,000.00        | -                   | 1,750,000.00       | 500,000.00         | -                  | -                        | -                       | -                    | -                 | 250,000.00       | 5,000,000.00             | 7,000,000.00         | 2,000,000.00   | 3,790,000.00             |

### SUPPLEMENTARY NOTE 7: OVERHEAD COST

| S/N | ADMINISTRATIVE Code | MINISTRY DEPARTMENT AND AGENCY | TRANSPORT - GENERAL | UTILITIES - GENERAL | SUPPLIES - GENERAL | SERVICES - GENERAL | TRAINING - GENERAL | OTHER SERVICES - GENERAL | PROFESSIONAL SERVICES - | LUBRICANTS - GENERAL | CHARGES - GENERAL | EXPENSES GENERAL | ACTUAL JAN. - JUNE, 2025 | MID-YEAR BUDGET 2025 | VARIANCE           | ACTUAL JAN. - JUNE, 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                        |
| 297 | 055100300200        | Community Development          | 400,000.00          | -                   | 400,000.00         | 200,000.00         | -                  | -                        | -                       | -                    | -                 | -                | 1,000,000.00             | 1,200,000.00         | 200,000.00         | 870,000.00               |
| 298 | 055100300300        | Rural Development              | 375,000.00          | -                   | 425,000.00         | 200,000.00         | -                  | -                        | -                       | -                    | -                 | -                | 1,000,000.00             | 1,200,000.00         | 200,000.00         | 1,140,000.00             |
|     |                     | TOTAL SOCIAL SECTOR            | 117,826,150.00      | 426,000.00          | 16,120,300.00      | 29,512,540.00      | 3,071,600.00       | 417,542,653.15           | 20,000,000.00           | -                    | -                 | 51,299,569.82    | 655,798,812.97           | 2,773,261,620.47     | 2,117,462,807.50   | 1,107,066,452.25         |
|     |                     |                                |                     |                     |                    |                    |                    |                          |                         |                      |                   |                  | -                        | -                    | -                  |                          |
|     |                     | SUMMARY OF OVERHEAD BY SECTORS |                     |                     |                    |                    |                    |                          |                         |                      |                   |                  | -                        | -                    | -                  |                          |
| A   |                     | ADMINISTRATION SECTOR          | 9,545,325,072.31    | #####               | 2,399,970,237.48   | 1,440,351,363.01   | 1,189,066,830.28   | 2,048,560,934.19         | -                       | 510,886,336.97       | 20,035,174.85     | 4,910,129,651.00 | 23,368,883,272.70        | 14,976,867,310.55    | (8,392,015,962.15) | 11,515,603,986.93        |
| B   |                     | ECONOMIC SECTOR                | 281,823,889.30      | 421,000.00          | 191,504,521.30     | 86,742,705.80      | 95,523,650.00      | 11,249,231,299.73        | 190,525,587.26          | 1,676,094,940.09     | 86,902,743.30     | 307,442,744.78   | 14,166,213,081.56        | 20,221,959,166.30    | 6,055,746,084.74   | 14,044,253,652.62        |
| C   |                     | LAW AND JUSTICE SECTOR         | 12,687,497.75       | -                   | 1,237,176.55       | 3,061,793.65       | 569,068.25         | 456,646,195.61           | -                       | -                    | -                 | 67,344,963.80    | 541,546,695.61           | 162,800,000.00       | (378,746,695.61)   | 334,771,408.13           |
| D   |                     | REGIONAL SECTOR                | 4,456,000.00        | -                   | 2,018,500.00       | 320,000.00         | 127,500.00         | 1,000,000.00             | -                       | -                    | -                 | 2,248,000.00     | 10,170,000.00            | 29,666,250.00        | 19,496,250.00      | 12,169,500.00            |
| E   |                     | SOCIAL SECTOR                  | 117,826,150.00      | 426,000.00          | 16,120,300.00      | 29,512,540.00      | 3,071,600.00       | 417,542,653.15           | 20,000,000.00           | -                    | -                 | 51,299,569.82    | 655,798,812.97           | 2,773,261,620.47     | 2,117,462,807.50   | 1,107,066,452.25         |
|     |                     | GRAND TOTAL                    | 9,962,118,609.36    | #####               | 2,610,850,735.33   | 1,559,988,402.46   | 1,288,358,648.53   | 14,172,981,082.68        | 210,525,587.26          | 2,186,981,277.06     | 106,937,918.15    | 5,338,464,929.40 | 38,742,611,862.84        | 38,164,554,347.32    | (578,057,515.53)   | 27,013,864,999.93        |

**SUPPLEMENTARY NOTE 8: SUBVENTION GRANTS**

| S/NO | ADMINISTRATIVE<br>Code | MINISTRY DEPARTMENT AND AGENCY                              | ACTUAL<br>JAN.- JUNE, 2025 | MID-YEAR BUDGET<br>2025  | VARIANCE                  | ACTUAL<br>JAN.- JUNE, 2024 |
|------|------------------------|-------------------------------------------------------------|----------------------------|--------------------------|---------------------------|----------------------------|
|      |                        |                                                             | <b>₦</b>                   | <b>₦</b>                 | <b>₦</b>                  |                            |
| 1    | 011100100100           | Government House And Protocol                               | -                          | -                        | -                         | -                          |
| 2    | 011100100200           | Deputy Governor's Office                                    | 18,790,505.00              | 22,500,000.00            | 3,709,495.00              | 21,028,230.00              |
| 3    | 011102100500           | Ekiti State Liaison Office Lagos                            |                            | 50,000.00                | 50,000.00                 | 58,400.00                  |
| 4    | 012300100100           | Ministry Of Information And Value Orientation               | 28,573,530.00              | 38,000,000.00            | 9,426,470.00              | 33,100,824.00              |
| 5    | 012500600100           | Office Of Establishment And Service Matters                 |                            | -                        | -                         | -                          |
| 6    | 012500600800           | Nigeria Legion                                              | 1,000,000.00               | 1,200,000.00             | 200,000.00                | 1,200,000.00               |
|      |                        | <b>TOTAL ADMINISTRATION SECTOR</b>                          | <b>48,364,035.00</b>       | <b>61,750,000.00</b>     | <b>13,385,965.00</b>      | <b>55,387,454.00</b>       |
|      |                        |                                                             |                            |                          |                           |                            |
| 7    | 022000800100           | Ekiti State Board Of Internal Revenue Service               | 1,987,990,652.07           | 1,250,000,000.00         | (737,990,652.07)          | -                          |
| 8    | 022000701000           | Nigeria Civil Defence Corps                                 | 6,000,000.00               | 9,000,000.00             | 3,000,000.00              | 3,499,998.00               |
|      |                        | <b>TOTAL ECONOMIC SECTOR</b>                                | <b>1,993,990,652.07</b>    | <b>9,000,000.00</b>      | <b>(1,984,990,652.07)</b> | <b>3,499,998.00</b>        |
|      |                        |                                                             |                            |                          |                           |                            |
| 9    | 031800100100           | The Judiciary                                               | 1,430,940,968.96           | 1,250,000,000.00         | (180,940,968.96)          | 1,107,659,788.02           |
| 10   | 031801100100           | Ekiti State Judicial Service Commission                     | 268,224,696.84             | 245,000,000.00           | (23,224,696.84)           | 206,913,083.97             |
| 11   | 031801100100           | Ekiti State Customary Court of Appeal                       | 528,274,705.24             | 425,000,000.00           | (103,274,705.24)          | 380,549,315.20             |
|      |                        | <b>TOTAL LAW &amp; JUSTICE SECTOR</b>                       | <b>2,227,440,371.04</b>    | <b>1,920,000,000.00</b>  | <b>(307,440,371.04)</b>   | <b>1,695,122,187.19</b>    |
|      |                        |                                                             |                            |                          |                           |                            |
| 12   | 045102100400           | Subvention To Dawn Commission                               | -                          | 20,000,000.00            | 20,000,000.00             | -                          |
|      |                        | <b>TOTAL REGIONAL SECTOR</b>                                | <b>-</b>                   | <b>20,000,000.00</b>     | <b>20,000,000.00</b>      | <b>-</b>                   |
|      |                        |                                                             |                            |                          |                           |                            |
| 13   | 051300100200           | Ekiti State United Football Club                            | 36,000,000.00              | 36,000,000.00            | -                         | 56,258,000.00              |
| 14   | 051300100300           | Ekiti Queens Football Club                                  | 48,000,000.00              | 48,000,000.00            | -                         | 63,282,000.00              |
| 15   | 051700100100           | Ministry Of Education, Science And Technology               | -                          | -                        | -                         | 115,209,300.00             |
| 16   | 051702600200           | Ekiti State University                                      | 9,664,894,719.02           | 8,714,789,057.21         | (950,105,661.82)          | 18,236,960,136.80          |
| 17   | 051702600300           | Bamidele Olumilua University of Education                   | 5,231,039,869.23           | 2,818,269,015.00         | (2,412,770,854.23)        | 5,444,327,529.00           |
| 18   | 051702600400           | Ekiti State College Of Health Science And Technology, Ijebu | 1,055,834,802.06           | 681,946,241.05           | (373,888,561.01)          | 1,149,743,334.80           |
| 19   | 051702600500           | Ekiti State Polytechnic, Isan Ekiti                         | 662,943,196.48             | 577,500,000.00           | (85,443,196.48)           | 600,980,715.00             |
| 20   | 052102600100           | Ekiti State University Teaching Hospital                    | 3,173,217,774.92           | 2,774,942,540.16         | (398,275,234.77)          | 3,409,403,931.16           |
|      |                        | <b>TOTAL SOCIAL SECTOR</b>                                  | <b>19,871,930,361.71</b>   | <b>15,651,446,853.41</b> | <b>(4,220,483,508.30)</b> | <b>29,076,164,946.76</b>   |
|      |                        | <b>SUMMARY OF GANTS &amp; SUBVENTIONS ON SECTORS</b>        | <b>-</b>                   | <b>-</b>                 | <b>-</b>                  |                            |
|      | <b>A</b>               | <b>ADMINISTRATION SECTOR</b>                                | <b>48,364,035.00</b>       | <b>61,750,000.00</b>     | <b>13,385,965.00</b>      | <b>55,387,454.00</b>       |
|      | <b>B</b>               | <b>ECONOMIC SECTOR</b>                                      | <b>1,993,990,652.07</b>    | <b>9,000,000.00</b>      | <b>(1,984,990,652.07)</b> | <b>3,499,998.00</b>        |
|      | <b>C</b>               | <b>LAW AND JUSTICE SECTOR</b>                               | <b>2,227,440,371.04</b>    | <b>1,920,000,000.00</b>  | <b>(307,440,371.04)</b>   | <b>1,695,122,187.19</b>    |
|      | <b>D</b>               | <b>REGIONAL SECTOR</b>                                      | <b>-</b>                   | <b>20,000,000.00</b>     | <b>20,000,000.00</b>      | <b>-</b>                   |
|      | <b>E</b>               | <b>SOCIAL SECTOR</b>                                        | <b>19,871,930,361.71</b>   | <b>15,651,446,853.41</b> | <b>(4,220,483,508.30)</b> | <b>29,076,164,946.76</b>   |
|      |                        | <b>GRAND TOTAL</b>                                          | <b>24,141,725,419.82</b>   | <b>17,662,196,853.41</b> | <b>(6,479,528,566.41)</b> | <b>30,830,174,585.95</b>   |

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

| S/N | ADMINISTRATIVE CODE | MDA's                            | DETAILS                                                                                                                                                | JAN. - JUNE, 2025     |                       |
|-----|---------------------|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
|     |                     |                                  | <b>₦</b>                                                                                                                                               | <b>₦</b>              | <b>₦</b>              |
|     | <b>010000000000</b> | <b>ADMINISTRATION SECTOR</b>     |                                                                                                                                                        |                       |                       |
|     |                     | <b>SUB TOTAL ADMIN</b>           |                                                                                                                                                        |                       | -                     |
|     |                     |                                  |                                                                                                                                                        |                       |                       |
|     | <b>020000000000</b> | <b>ECONOMIC SECTOR</b>           |                                                                                                                                                        |                       |                       |
| 1   | 023400100100        | MINISTRY OF WORKS                | Payment for the engagement of consultant for the supervision of Ekiti City Ring road phase 1                                                           | <b>144,311,509.57</b> |                       |
|     |                     |                                  |                                                                                                                                                        |                       | <b>144,311,509.57</b> |
|     |                     |                                  |                                                                                                                                                        |                       |                       |
| 2   | 023500100100        | MINISTRY OF TRANSPORTATION       | Payment for the engagement for the commencement consultant of flight operation at the Ekiti State Airport (1st tranche)                                | <b>23,636,363.64</b>  |                       |
|     |                     |                                  | Payment for production of the reflective jacket and permits for all motorcycle and Tricycle riders in Ekiti State                                      | <b>18,354,545.45</b>  |                       |
|     |                     |                                  |                                                                                                                                                        |                       | <b>41,990,909.09</b>  |
| 3   | 022000700100        | OFFICE OF THE ACCOUNTANT GENERAL | Payment for the migration of softsuite Application to cloud and implementation of Biometric system for Ekiti State                                     | 153,948,181.60        |                       |
|     |                     |                                  |                                                                                                                                                        |                       | <b>153,948,181.60</b> |
|     |                     |                                  |                                                                                                                                                        |                       |                       |
| 4   | 026000100100        | BUREAU OF LANDS                  | Payment for the Valuation exercise and compensation payable to 159 claimants whose properties would be affected by the Dualization of Ikere Akure Road | 156,997,608.74        |                       |
|     |                     |                                  | Payment for Acquisition exercise for the Rehabilitation of Afe Babalola University road along Ado Ilumoba Imesi to Ondo State boundary                 | 2,500,000.00          |                       |
|     |                     |                                  | Payment for Acquisition exercise and determination of compensation in respect of building Museum                                                       | 1,500,000.00          |                       |
|     |                     |                                  |                                                                                                                                                        |                       | <b>160,997,608.74</b> |
|     |                     |                                  |                                                                                                                                                        |                       |                       |

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

| S/N | ADMINISTRATIVE CODE | MDA's                                                       | DETAILS                                                                                                          | JAN. - JUNE, 2025 |                         |
|-----|---------------------|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
|     |                     |                                                             |                                                                                                                  | ₦                 | ₦                       |
| 5   | 026000100400        | URBAN RENEWAL AGENCY                                        | Payment for Enumeration and Evaluation of 230 Hectares of land for the proposed Army Barracks in Ekiti           | 4,000,000.00      |                         |
|     |                     |                                                             |                                                                                                                  |                   | <b>4,000,000.00</b>     |
| 6   | 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     |                         |
|     |                     |                                                             | formulation for Ekiti State agricultural revolution through targeted subsidy to small holders                    | 150,000,000.00    |                         |
|     |                     |                                                             | and sensitization of poultry farmers on standard operation procedures for preventing outbreak at Avian influenza | 1,350,000.00      |                         |
|     |                     |                                                             |                                                                                                                  |                   | <b>1,236,186,035.00</b> |
| 7   | 021511800100        | EKITI STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT | Payment for State government counterpart contribution                                                            | 500,000,000.00    |                         |
|     |                     |                                                             |                                                                                                                  |                   | <b>500,000,000.00</b>   |
| 8   | 022700100100        | MINISTRY OF WEALTH CREATION AND EMPLOYMENT                  | Payment approved for the implementation for Agency banking scheme in Ekiti State                                 | 6,000,000.00      |                         |
|     |                     |                                                             | Payment for the development of Labour information System                                                         | 19,425,000.00     |                         |
|     |                     |                                                             | Payment approved for setting up labour market information system (LMIS) Office and Equipment                     | 29,000,000.00     |                         |
|     |                     |                                                             |                                                                                                                  |                   | <b>54,425,000.00</b>    |
|     |                     |                                                             |                                                                                                                  |                   |                         |

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

| S/N | ADMINISTRATIVE CODE | MDA's                                                    | DETAILS                                                                                                                                 | JAN. - JUNE, 2025 |                  |
|-----|---------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
|     |                     |                                                          |                                                                                                                                         | ₦                 | ₦                |
| 9   | 022800100100        | MINISTRY OF INNOVATION                                   | Payment of seed money for the enterprise fund and mentor digital innovation and bulding enterprenue in the digital field in Ekiti State | 50,000,000.00     |                  |
|     |                     |                                                          |                                                                                                                                         |                   | 50,000,000.00    |
| 10  | 022200100100        | MINISTRY OF TRADE, INDUSTRY, INVESTMENT AND 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 LOT5                                                                                     | 500,000,000.00    |                  |
|     |                     |                                                          |                                                                                                                                         |                   | 1,000,000,000.00 |
| 11  | 022205200100        | EKITI STATE DEVELOPMENT AND INVESTMENT PROMOTION AGENCY  | Payment for govt counterpart contribution for Ekiti knowledge zone project                                                              | 36,949,700.00     |                  |
|     |                     |                                                          |                                                                                                                                         |                   | 36,949,700.00    |
| 12  | 023600100100        | MINISTRY OF ARTS, CULTURE AND CREATIVE ECONOMY           | Payment for the Purchase of Costume & Accessories for the State performing Troupe                                                       | 8,400,000.00      |                  |
|     |                     |                                                          |                                                                                                                                         |                   | 8,400,000.00     |
| 13  | 023600100200        | BUREAU OF TOURISM                                        | Payment for execution of Tourism policy of Ekiti state tourism master plan                                                              | 49,578,023.50     |                  |
|     |                     |                                                          |                                                                                                                                         |                   | 49,578,023.50    |
| 14  | 023800200100        | EKITI STATE BUREAU OF STATISTICS                         | Payment for government financial support towards national computation state gross domestic product 2019 - 2023                          | 10,000,000.00     |                  |
|     |                     |                                                          |                                                                                                                                         |                   | 10,000,000.00    |



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

| S/N | ADMINISTRATIVE CODE | MDA's                                           | DETAILS                                                                                                                               | JAN. - JUNE, 2025       |                         |
|-----|---------------------|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|
|     |                     |                                                 | <b>₦</b>                                                                                                                              | <b>₦</b>                | <b>₦</b>                |
| 15  | 026100100100        | MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES | Payment for consultancy fee for the resident design of construction of mini water treatment at odo oja ikere                          | 4,000,000.00            |                         |
|     |                     |                                                 | Payment for engagement of technical assistant consultant to provide technical assistance for IAS on APTS of PIRP of surwash programme | 9,500,000.00            |                         |
|     |                     |                                                 | technical assistance for the implementing agencies on APTS water sector of surwash programme in Ekiti State                           | 8,600,000.00            |                         |
|     |                     |                                                 | technical assistance for the IAS on APTS of sanitation sector of surwash programme                                                    | 8,600,000.00            |                         |
|     |                     |                                                 |                                                                                                                                       |                         | <b>30,700,000.00</b>    |
|     |                     | <b>SUB TOTAL ECONOMIC</b>                       |                                                                                                                                       |                         | <b>3,481,486,967.50</b> |
|     | <b>030000000000</b> | <b>LAW &amp; JUSTICE</b>                        |                                                                                                                                       |                         |                         |
|     |                     |                                                 |                                                                                                                                       |                         | -                       |
|     | <b>050000000000</b> | <b>SOCIAL SECTOR</b>                            |                                                                                                                                       |                         |                         |
| 16  | 053505400100        | EKITI STATE FORESTRY COMMISSION                 | Payment for raising of 60,000 seedlings of Afara , Obeche , Iru , Teak and Gmelina                                                    | 12,404,645.67           |                         |
|     |                     |                                                 |                                                                                                                                       |                         | <b>12,404,645.67</b>    |
|     |                     | <b>SUB TOTAL SOCIAL</b>                         | -                                                                                                                                     |                         | <b>12,404,645.67</b>    |
|     |                     |                                                 |                                                                                                                                       |                         |                         |
|     |                     | <b>TOTAL ADMINISTRATION SECTOR</b>              | -                                                                                                                                     | -                       | -                       |
|     |                     | <b>TOTAL ECONOMIC SECTOR</b>                    | -                                                                                                                                     | -                       | <b>3,481,486,967.50</b> |
|     |                     | <b>TOTAL LAW &amp; JUSTICE SECTOR</b>           |                                                                                                                                       | -                       | -                       |
|     |                     | <b>TOTAL REGIONAL SECTOR</b>                    |                                                                                                                                       |                         | -                       |
|     |                     | <b>TOTAL SOCIAL SECTOR</b>                      | -                                                                                                                                     | -                       | <b>12,404,645.67</b>    |
|     |                     | <b>TOTAL (A)</b>                                | -                                                                                                                                     | <b>3,493,891,613.17</b> | <b>3,493,891,613.17</b> |

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

| S/N | ADMINISTRATIVE CODE | MDA's                                                  | DETAILS                               | JAN. - JUNE, 2025 |                         |
|-----|---------------------|--------------------------------------------------------|---------------------------------------|-------------------|-------------------------|
|     |                     |                                                        | <b>₦</b>                              | <b>₦</b>          | <b>₦</b>                |
|     |                     |                                                        |                                       |                   |                         |
|     |                     | <b>(B) OTHER: EXTERNAL FINANCES WITH DRAW DOWN</b>     |                                       |                   |                         |
|     |                     | ADMINISTRATION SECTOR                                  |                                       |                   |                         |
|     |                     | ECONOMIC SECTOR                                        |                                       |                   |                         |
| 17  | Annex i             | WORLD BANK ASSISTED PROJECT( PFMU)                     | WORLD BANK ASSISTED PROJECT( PFMU)    | 952,468,670.43    | <b>952,468,670.43</b>   |
|     |                     | LAW & JUSTICE SECTOR                                   |                                       |                   | -                       |
|     |                     | REGIONAL SECTOR                                        |                                       |                   | -                       |
|     |                     | SOCIAL SECTOR                                          |                                       |                   |                         |
| 18  | Annex ii            | EDUCATION TRUST FUND                                   | EDUCATION TRUST FUND                  | 1,925,059,286.96  | 1,925,059,286.96        |
| 19  |                     | SUBEB                                                  |                                       | 439,770,298.28    | 439,770,298.28          |
|     |                     | <b>HEALTH PROJECTS FINANCED BY AIDS &amp; GRANTS :</b> |                                       |                   |                         |
| 20  | 052100100100        | MINISTRY OF HEALTH AND HUMAN SERVICES                  | MINISTRY OF HEALTH AND HUMAN SERVICES | 117,141,403.55    | 117,141,403.55          |
| 21  | 052100300100        | PRIMARY HEALTHCARE DEVELOPMENT                         | PRIMARY HEALTHCARE DEVELOPMENT        | 339,791,586.30    | 339,791,586.30          |
|     |                     | <b>TOTAL SOCIAL SECTOR</b>                             |                                       |                   | <b>2,821,762,575.09</b> |
|     |                     | <b>TOTAL EXTERNAL FINANCES WITH DRAW DOWN (B)</b>      |                                       |                   | <b>3,774,231,245.52</b> |
|     |                     | <b>GRAND TOTAL</b>                                     |                                       |                   |                         |
|     |                     | <b>TOTAL ADMINISTRATION SECTOR</b>                     |                                       |                   | -                       |
|     |                     | <b>TOTAL ECONOMIC SECTOR</b>                           |                                       |                   | <b>4,433,955,637.93</b> |
|     |                     | <b>TOTAL LAW &amp; JUSTICE SECTOR</b>                  |                                       |                   | -                       |
|     |                     | <b>TOTAL REGIONAL SECTOR</b>                           |                                       |                   | -                       |
|     |                     | <b>TOTAL SOCIAL SECTOR</b>                             |                                       |                   | <b>2,834,167,220.76</b> |
|     |                     |                                                        |                                       |                   |                         |
|     |                     | <b>GRAND TOTAL (A+B)</b>                               |                                       |                   | <b>7,268,122,858.69</b> |

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

| S/NO | DETAILS                                                | OPENING BALANCE          | ADDITIONAL LOAN | TOTAL LOAN<br>BALANCE    | PRINCIPAL<br>PAYMENT    | INTEREST PAYMENT        | TOTAL PAYMENT           | CLOSING BALANCE          | CURRENT PORTION OF<br>BORROWING |
|------|--------------------------------------------------------|--------------------------|-----------------|--------------------------|-------------------------|-------------------------|-------------------------|--------------------------|---------------------------------|
| A    | B                                                      | C                        | D               | E=C+D                    | F                       | G                       | H=F+G                   | I=E-F                    | PROJECTED PR & INT.             |
|      |                                                        | N                        |                 | N                        | N                       | N                       | N                       | N                        | N                               |
| 1    | BUDGET SUPPORT                                         | -                        | -               | -                        | -                       | -                       | -                       | -                        | -                               |
| 2    | BAIL OUT                                               | -                        | -               | -                        | -                       | -                       | -                       | -                        | -                               |
| 3    | RESTRUCTURED<br>COMMERCIAL BANK<br>LOANS (FGN BONDS)   | 15,354,939,348.15        | -               | 15,354,939,348.15        | 358,941,838.17          | 1,129,980,072.51        | 1,488,921,910.68        | 14,995,997,509.98        | 358,941,838.17                  |
| 4    | EXCESS CRUDE<br>ACCOUNT (ECA) LOAN                     | 2,117,386,437.45         | -               | 2,117,386,437.45         | 453,725,665.14          | -                       | 453,725,665.14          | 1,663,660,772.31         | 453,725,665.14                  |
| 5    | STATE BONDS                                            | 7,691,498,405.93         | -               | 7,691,498,405.93         | 1,130,784,621.58        | 384,574,920.28          | 1,515,359,541.86        | 6,560,713,784.35         | 1,130,784,621.58                |
| 6    | RESTRUCTURED<br>COMMERCIAL BANK<br>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<br>AGRICULTURE CREDIT<br>SCHEME             | 4,051,603,268.56         | -               | 4,051,603,268.56         | 121,881,039.25          | 182,398,936.01          | 304,279,975.26          | 3,929,722,229.31         | 121,881,039.25                  |
| 8    | CBN HEALTH<br>INTERVENTION                             | 1,723,513,525.11         | -               | 1,723,513,525.11         | 106,728,725.56          | 55,786,183.52           | 162,514,909.08          | 1,616,784,799.55         | 106,728,725.56                  |
| 9    | CBN (DCRR) SCHEME I                                    | 3,774,134,765.87         | -               | 3,774,134,765.87         | 255,229,573.25          | 183,464,846.59          | 438,694,419.84          | 3,518,905,192.62         | 255,229,573.25                  |
| 10   | CBN (DCRR) SCHEME II                                   | 3,923,395,218.21         | -               | 3,923,395,218.21         | 255,555,573.54          | 183,699,181.32          | 439,254,754.86          | 3,667,839,644.67         | 255,555,573.54                  |
| 11   | CBN - BRIDGING<br>FACILITY                             | -                        | -               | -                        | -                       | -                       | -                       | -                        | -                               |
|      | <b>TOTAL</b>                                           | <b>39,076,772,300.55</b> | <b>-</b>        | <b>39,076,772,300.55</b> | <b>3,123,148,367.76</b> | <b>2,119,904,140.23</b> | <b>5,243,052,507.99</b> | <b>35,953,623,932.79</b> | <b>3,123,148,367.76</b>         |

Less: Current Portion of Borrowing

3,123,148,367.76

Balance of Long Term Borrowing (Domestic)

32,830,475,565.03

**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 | DEBT OUTSTANDING IN NAIRA |
|--------------------------------------------------|------------------------------------------------------|----------|---------------|-----------------------|---------------------|-------------------|-------------------------------|-------------------------------|-------------------------|---------------------------|
| 1                                                | EKITI STATE 3RD WATER MULTI STATE AGRIC DEV. PROJECT | IDA      | XDR           | 8,476,945.10          | 211,923.06          | -                 | 211,923.06                    | -                             | -                       | -                         |
| 2                                                | EKITI STATE COMMUNITY BASED POVERTY REDUCTION        | IDA      | XDR           | 7,642,692.40          | 191,179.00          | 15,713.40         | 206,892.40                    | 3,917,241.38                  | 5,108,474.53            | 7,843,130,859.39          |
| 3                                                | HSDP                                                 | IDA      | XDR           | 4,088,840.00          | 102,221.00          | 8,118.00          | 110,339.00                    | 583,763.19                    | 761,285.58              | 1,168,815,154.83          |
| 4                                                | UBE                                                  | IDA      | USD           | 5,000,000.00          | 120,052.10          | 7,390.10          | 127,442.20                    | 1,669,114.32                  | 1,669,114.32            | 2,562,620,591.91          |
| 5                                                | HIV/AIDS                                             | IDA      | XDR           | 1,535,762.30          | 38,394.10           | 3,408.00          | 41,802.10                     | 731,273.58                    | 953,653.88              | 1,464,161,593.73          |
| 6                                                | HSDP (II)                                            | IDA      | XDR           | 2,313,697.80          | 23,137.00           | 7,637.70          | 30,774.70                     | 1,972,280.22                  | 2,572,050.66            | 3,948,914,645.86          |
| 7                                                | FADAMA                                               | IDA      | XDR           | 2,858,563.00          | 28,585.60           | 9,433.30          | 38,018.90                     | 2,486,949.81                  | 3,243,231.28            | 4,979,390,062.65          |
| 8                                                | HIV/AIDS (SECOND)                                    | IDA      | XDR           | 3,343,202.00          | 33,432.00           | 11,419.20         | 44,851.20                     | 2,961,731.85                  | 3,862,394.54            | 5,930,002,319.63          |
| 9                                                | SEPIP                                                | IDA      | USD           | 48,333,333.00         | 483,333.30          | 169,069.30        | 652,402.60                    | 44,668,187.37                 | 44,668,187.37           | 68,579,854,229.26         |
| 10                                               | 3RD NATIONAL URBAN WATER SECTOR REFORM               | IDA      | XDR           | 32,400,000.00         | 534,600.00          | 105,540.00        | 640,140.00                    | 26,521,315.99                 | 34,586,448.52           | 53,101,183,127.17         |
| 11                                               | EKITI STATE NATIONAL PROGRAMME FOR FOOD SECURITY     | IDA      | FUA           | 7,000,000.00          | 113,088.95          | -                 | 113,088.95                    | -                             | -                       | -                         |
| 12                                               | YOUTH EMPLOYMENT & SOCIAL SUPPORT OPTION             | IDA      | USD           | 18,000,000.00         | 180,000.00          | 66,331.20         | 246,331.20                    | 17,460,000.00                 | 17,460,000.00           | 26,806,645,296.00         |
| 13                                               | INITIATIVE FOR LEARNING AND EMP. PROJECT             | IDA      | USD           | 25,000,000.00         | -                   | 185,118.24        | 185,118.24                    | 19,701,688.91                 | 19,701,688.91           | 30,248,349,733.25         |
|                                                  | LESS: PAYMENT FOR THE YEAR                           |          |               |                       |                     |                   |                               |                               |                         | (4,206,219,168.78)        |
|                                                  | <b>TOTAL</b>                                         |          |               | <b>165,993,035.60</b> | <b>2,059,946.11</b> | <b>589,178.44</b> | <b>2,649,124.55</b>           | <b>122,673,546.62</b>         | <b>134,586,529.59</b>   | <b>202,426,848,444.90</b> |
| Less: Current Portion of Borrowing (Foregn Loan) |                                                      |          |               |                       |                     |                   |                               |                               |                         | 4,206,219,168.78          |
| Longterm Borrowing (Foregn Loan)                 |                                                      |          |               |                       |                     |                   |                               |                               |                         | 198,220,629,276.12        |

|  |                         |  |  | LOAN CURRENCY | NAIRA ( ₦ )      |  | FOREIGN LOAN BALANCE AS AT 30/6/2025 | NAIRA ( ₦ )               |  |
|--|-------------------------|--|--|---------------|------------------|--|--------------------------------------|---------------------------|--|
|  | OVERALL TOTAL (PR+INTR) |  |  | 2,649,124.55  | 5,409,266,974.80 |  | FOREIGN LOAN BALANCE BF              | <b>206,633,067,613.68</b> |  |
|  | PRINCIPAL PAYMENT       |  |  | 2,059,946.11  | 4,206,219,168.78 |  | EXCHANGE RATE DIFFERENTIAL B/F       | -                         |  |
|  | INTEREST PAYMENT        |  |  | 589,178.44    | 1,203,047,806.02 |  | ADDITION DURING THE YEAR             | -                         |  |
|  |                         |  |  |               |                  |  | PRINCIPAL REPAYMENT                  | (4,206,219,168.78)        |  |
|  |                         |  |  |               |                  |  | FOREIGN LOAN B/D                     | <b>202,426,848,444.90</b> |  |
|  |                         |  |  |               |                  |  |                                      |                           |  |

**SUPPLEMENTARY NOTE 10C: BREAKDOWN OF DOMESTIC AND FOREIGN DEBTS**

|  | DETAILS                         | BALANCE AS AT<br>30/06/2025<br>₦ | BALANCE AS AT<br>30/06/2025<br>₦ | REFERENCE                    |
|--|---------------------------------|----------------------------------|----------------------------------|------------------------------|
|  |                                 |                                  |                                  |                              |
|  | <b>DOMESTIC DEBTS:</b>          |                                  |                                  |                              |
|  | Unremitted Deductions           | 1,867,235,584.29                 |                                  | NOTE 37                      |
|  | Payables                        | 12,159,643,898.58                |                                  | NOTE 38                      |
|  | Current Portion of Borrowings   | 3,123,148,367.76                 |                                  | NOTE 40 /<br>SUPPL. NOTE 10A |
|  | Long Term Borrowings            | 32,830,475,565.03                |                                  | NOTE 43 /<br>SUPPL. NOTE 10A |
|  | <b>TOTAL DEMESTIC DEBTS (A)</b> |                                  | <b>49,980,503,415.66</b>         |                              |
|  |                                 |                                  |                                  |                              |
|  | <b>FOREIGN DEBTS:</b>           |                                  |                                  |                              |
|  | Current Portion of Borrowings   | 4,206,219,168.78                 |                                  | NOTE 40 /<br>SUPPL. NOTE 10B |
|  | Long Term Borrowings            | 198,220,629,276.12               |                                  | NOTE 43 /<br>SUPPL. NOTE 10B |
|  | <b>TOTAL FOREIGN DEBTS (B)</b>  |                                  | <b>202,426,848,444.90</b>        |                              |
|  | <b>TOTAL DEBTS (A+B)</b>        |                                  | <b>252,407,351,860.56</b>        |                              |

**SUPPLEMENTARY NOTE 11: FINANCIAL CHARGES**

**SUMMARY ANALYSIS OF FINANCIAL CHARGES**

| S/N | MONTH    | SMS CHARGES | SUNDRY BANK CHARGES | NIBSS 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 |
|     | TOTAL    | 67,243.01   | 16,283,538.28       | 62,196,185.33 | 78,546,966.62 |

## SUPPLEMENTARY NOTE 12A: ADVANCES (REVOLVING ADVANCES)

| DETAILS                                  | ₦                       | ₦                       | ₦                 | ₦                       | REMARK ₦<br>INCREASE<br>(DECREASE) |
|------------------------------------------|-------------------------|-------------------------|-------------------|-------------------------|------------------------------------|
| <b>CIVIL SERVANTS</b>                    | <b>30/06/2025</b>       | <b>30/06/2025</b>       | <b>30/06/2024</b> | <b>30/06/2024</b>       |                                    |
| Housing Loan                             | 832,449,267.14          |                         | 1,165,284,341.02  |                         |                                    |
| Vehicle Loan                             | 1,078,408,735.28        |                         | 1,567,980,549.17  |                         |                                    |
| <b>SUB-TOTAL</b>                         |                         | <b>1,910,858,002.42</b> |                   | <b>2,733,264,890.19</b> |                                    |
| <b>SECONDARY SCHOOLS TEACHERS</b>        |                         |                         |                   |                         |                                    |
| Housing Loan                             | 131,003,811.57          |                         | 510,291,544.63    |                         |                                    |
| Vehicle Loan                             | 145,498,226.87          |                         | 513,920,359.54    |                         |                                    |
| <b>SUB-TOTAL</b>                         |                         | <b>276,502,038.44</b>   |                   | <b>1,024,211,904.17</b> |                                    |
| <b>PRIMARY SCHOOL TEACHERS</b>           |                         |                         |                   |                         |                                    |
| Housing Loan                             | 34,322,606.21           |                         |                   |                         |                                    |
| Vehicle Loan                             | 129,984,392.96          |                         |                   |                         |                                    |
| <b>SUB-TOTAL</b>                         |                         | <b>164,306,999.17</b>   |                   |                         |                                    |
| <b>HOUSE OF ASSEMBLY SERVICE COMM</b>    |                         |                         |                   |                         |                                    |
| Housing Loan                             | 4,194,105.84            |                         | -                 |                         |                                    |
| Vehicle Loan                             | 42,355,487.90           |                         | -                 |                         |                                    |
| <b>SUB-TOTAL</b>                         |                         | <b>46,549,593.74</b>    |                   | <b>-</b>                |                                    |
| <b>TOTAL</b>                             |                         | <b>2,398,216,633.77</b> |                   | <b>3,757,476,794.36</b> | <b>(1,359,260,160.59)</b>          |
|                                          |                         |                         |                   |                         |                                    |
| <b>LOAN TO OTHER TIERS OF GOVERNMENT</b> |                         |                         |                   |                         |                                    |
| Local Government (Bail-Out)              | <b>1,030,198,431.74</b> |                         | 1,124,567,891.18  |                         |                                    |
| less: Refunds by Local Governmnets       | 39,320,608.10           |                         | 47,184,729.72     |                         |                                    |
| <b>TOTAL</b>                             |                         | <b>990,877,823.64</b>   |                   | <b>1,077,383,161.46</b> |                                    |
| <b>GRAND TOTAL</b>                       |                         | <b>3,389,094,457.41</b> |                   | <b>4,834,859,955.82</b> |                                    |

**SUPPLEMENTARY NOTE: 12B WEMA SHARES**

| <b>DETAILS</b>                        | <b>JAN - JUNE, 2025</b> | <b>JAN - JUNE, 2025</b> | <b>JAN - JUNE, 2025</b> |
|---------------------------------------|-------------------------|-------------------------|-------------------------|
|                                       | <b>₦</b>                | <b>₦</b>                | <b>₦</b>                |
| Shares divested to Civil Servants etc | 499,743,683.20          |                         |                         |
| Add: Unalloted Shares                 | 16,256,316.80           |                         |                         |
| Amount released by State Government   |                         | <b>516,000,000.00</b>   |                         |
| Less:                                 |                         |                         |                         |
| Refunds (2007-2023)                   | 469,234,214.16          |                         |                         |
| Refunds : January - June, 2024        | -                       | <b>469,234,214.16</b>   |                         |
| <b>BALANCE</b>                        |                         |                         | <b>46,765,785.84</b>    |



**SUPPLEMENTARY NOTE 13: PREPAYMENT  
BOND SINKING FUND ACCOUNT AS AT 30TH JUNE, 2025**

|  | DETAILS                       | JUNE, 2025               | JUNE, 2024               | SUPPL. NOTE |
|--|-------------------------------|--------------------------|--------------------------|-------------|
|  |                               | ₦                        | ₦                        |             |
|  | <b>INFLOWS:</b>               |                          |                          |             |
|  | ISPO                          | -                        | 16,635,340,773.00        |             |
|  | Receipt from State Government | 20,430,340,773.00        | -                        |             |
|  | Investment Income             | 651,387,321.00           | 216,506,612.00           |             |
|  | <b>TOTAL INFLOW</b>           | <b>21,081,728,094.00</b> | <b>16,851,847,385.00</b> |             |
|  | <b>OUTFLOWS:</b>              |                          |                          |             |
|  | Payment to Bond Holders       | 13,627,976,624.00        | 10,597,257,540.00        |             |
|  | Refund to State Government    | 2,343,844,290.00         | 2,343,844,290.00         |             |
|  | Consultants Fee               | -                        | -                        |             |
|  | Registrars Fees               | -                        | -                        |             |
|  | Management Fees               | 81,805,493.00            | 53,250,788.00            |             |
|  | Trusteeship Fees              | 72,562,500.00            | 56,437,500.00            |             |
|  | Reimbursable Fees             | -                        | -                        |             |
|  | Bank Charges and Courier      | 36,776.00                | 36,776.00                |             |
|  | Secretariat fee               | 91,296,743.00            | 83,126,743.00            |             |
|  | <b>TOTAL OUTFLOW</b>          | <b>16,217,522,426.00</b> | <b>13,133,953,637.00</b> |             |
|  | <b>BALANCE</b>                | <b>4,864,205,668.00</b>  | <b>3,717,893,748.00</b>  |             |

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## SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

| S/N | ADMINISTRATIVE CODE | MDA'S                                  | CLASSIFICATION                   | STATUS           | DETAILS                                                                                                                    | JAN. - JUNE, 2025 | JAN. - JUNE, 2025       |
|-----|---------------------|----------------------------------------|----------------------------------|------------------|----------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
|     |                     |                                        | <b>N</b>                         |                  | <b>N</b>                                                                                                                   | <b>N</b>          | <b>N</b>                |
|     | <b>010000000000</b> | <b>ADMINISTRATION SECTOR</b>           |                                  |                  |                                                                                                                            |                   |                         |
| 1   | 011100100100        | GOVERNMENT HOUSE AND PROTOCOL          | <b>BUILDING</b>                  | <b>COMPLETED</b> | PYMT for the reconstruction & remodelling of Adebayo lodge in the Govt House 3rd Tranche                                   | 250,000,000.00    |                         |
|     |                     |                                        |                                  |                  |                                                                                                                            |                   | <b>250,000,000.00</b>   |
|     |                     |                                        | <b>FURNITURES &amp; FITTINGS</b> | <b>COMPLETED</b> | Payment for replacement of some old fashioned & damaged furniture in guest & residential lodge in Govt House (1st Tranche) | 222,799,125.00    |                         |
|     |                     |                                        |                                  |                  |                                                                                                                            |                   | <b>222,799,125.00</b>   |
| 2   |                     | DEPUTY GOVERNOR OFFICE                 | <b>OFFICE EQUIPMENT</b>          | <b>COMPLETED</b> | Payment approved for procurement of Acrylic podium with wireless microphone for the deputy Governor                        | 4,500,000.00      |                         |
|     |                     |                                        |                                  |                  |                                                                                                                            |                   | <b>4,500,000.00</b>     |
| 3   |                     | BUREAU OF PUBLIC PROCUREMENT           | <b>OFFICE EQUIPMENT</b>          | <b>COMPLETED</b> | Payment for procurement of office equipment                                                                                | 32,100,000.00     |                         |
|     |                     |                                        |                                  |                  |                                                                                                                            |                   | <b>32,100,000.00</b>    |
| 4   | 011111200100        | GENERAL ADMINISTRATION DEPARTMENT      | <b>BUILDING</b>                  | <b>ON-GOING</b>  | Payment for construction of New Governor office                                                                            | 75,000,000.00     |                         |
|     |                     |                                        | <b>FURNITURE AND FITTINGS</b>    | <b>ON-GOING</b>  | Payment for Procurement of first Batch of furniture item and office equipment to MDAs in Ekiti State.                      | 217,000,000.00    |                         |
|     |                     |                                        |                                  |                  |                                                                                                                            |                   | <b>217,000,000.00</b>   |
| 5   | 011200100100        | HOUSE OF ASSEMBLY                      | <b>BUILDING</b>                  | <b>ON-GOING</b>  | Payment for the renovation and remodelin of House of Assembly complex and House of Assembly Service Commission             | 300,973,716.86    |                         |
|     |                     |                                        |                                  |                  |                                                                                                                            |                   | <b>300,973,716.86</b>   |
| 6   | 011110100100        | BUREAU OF SPECIAL PROJECTS             | <b>BUILDING</b>                  | <b>COMPLETED</b> | Payment for the renovation of the office of transformation and service delivery                                            | 25,563,762.16     |                         |
|     |                     |                                        |                                  | <b>COMPLETED</b> | Payment for review of contract for the construction of civic centre Ado Ekiti                                              | 292,166,464.54    |                         |
|     |                     |                                        |                                  | <b>COMPLETED</b> | Payment for fencing and outstanding item of works on the new state library along Ilawe road , Ado Ekiti                    | 45,050,324.32     |                         |
|     |                     |                                        |                                  |                  |                                                                                                                            |                   | <b>362,780,551.02</b>   |
|     |                     | <b>SUB TOTAL ADMINISTRATIVE SECTOR</b> |                                  |                  |                                                                                                                            |                   | <b>1,465,153,392.88</b> |

## SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

| S/N | ADMINISTRATIVE CODE | MDA'S                                     | CLASSIFICATION | STATUS           | DETAILS                                                                                                                                                                                           | JAN. - JUNE, 2025 | JAN. - JUNE, 2025 |
|-----|---------------------|-------------------------------------------|----------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
|     |                     |                                           | <b>N</b>       |                  | <b>N</b>                                                                                                                                                                                          | <b>N</b>          | <b>N</b>          |
|     |                     |                                           |                |                  |                                                                                                                                                                                                   |                   |                   |
|     | 020000000000        | <b>ECONOMIC SECTOR</b>                    |                |                  |                                                                                                                                                                                                   |                   |                   |
| 7   | 021500100100        | MINISTRY OF AGRICULTURE AND FOOD SECURITY | <b>LAND</b>    | <b>COMPLETED</b> | Payment for variation on land clearing cost for youths at Oke Ako farm                                                                                                                            | 47,939,300.00     |                   |
|     |                     |                                           |                | <b>COMPLETED</b> | Payment for land clearing to support youth in agriculture programme specific community/ cooperative for wet season farming at Iyemero farm settlement , Iyemero Ekiti                             | 42,522,250.00     |                   |
|     |                     |                                           |                | <b>ON-GOING</b>  | Payment land clearing to support youth in agriculture programme and specific communities for dry season                                                                                           | 23,500,000.00     |                   |
|     |                     |                                           |                | <b>ON-GOING</b>  | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at FUOYE Venture, Ikole Ekiti                          | 8,504,450.00      |                   |
|     |                     |                                           |                | <b>ON-GOING</b>  | Payment for land clearing to support youth in agriculture programme specific community/ cooperative for wet season farming at youth programme at Ero Ekiti                                        | 85,044,500.00     |                   |
|     |                     |                                           |                | <b>ON-GOING</b>  | Payment for land clearing to support youth in agriculture programme specific community/ cooperative for wet season farming at bring back our youth programme at Ise Ekiti                         | 127,566,750.00    |                   |
|     |                     |                                           |                | <b>ON-GOING</b>  | Payment for land clearing to support youth in agriculture programme specific community/ cooperative for wet season farming at bring back our youth programme at Ogotun Ekiti                      | 127,566,750.00    |                   |
|     |                     |                                           |                | <b>ON-GOING</b>  | Payment for land clearing to support youth in agriculture programme specific community/ cooperative for wet season farming at bring back our youth programme at Egbe Ekiti                        | 127,566,750.00    |                   |
|     |                     |                                           |                | <b>COMPLETED</b> | Payment for land clearing to support youth in agriculture programme specific community/ cooperative for wet season farming at bring back our youth programme at Iyemero Ekiti                     | 255,133,500.00    |                   |
|     |                     |                                           |                | <b>COMPLETED</b> | Payment for land clearing to support youth in agriculture programme specific community/ cooperative for wet season farming at bring back our youth programme at Gede Ekiti                        | 42,522,250.00     |                   |
|     |                     |                                           |                | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Efon Alaaye                                         | 17,008,900.00     |                   |
|     |                     |                                           |                | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Orepeju Agric production cooperative Ltd Orin Ekiti | 17,008,900.00     |                   |
|     |                     |                                           |                | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Osuntoyinbo Victor Adebisi Ajaye , Aramoko Ekiti    | 17,008,900.00     |                   |
|     |                     |                                           |                | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Ikoro Ekiti, Omolere users cooperative Itapaji      | 17,008,900.00     |                   |
|     |                     |                                           |                | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Orin Ekiti                                          | 17,008,900.00     |                   |

## SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

| S/N | ADMINISTRATIVE CODE | MDA'S | CLASSIFICATION | STATUS           | DETAILS                                                                                                                                                                                              | JAN. - JUNE, 2025 | JAN. - JUNE, 2025 |
|-----|---------------------|-------|----------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
|     |                     |       | <b>N</b>       |                  | <b>N</b>                                                                                                                                                                                             | <b>N</b>          | <b>N</b>          |
|     |                     |       |                | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Ekiti Agro Allied Company Ltd Iyin Ekiti               | 17,008,900.00     |                   |
|     |                     |       |                | <b>ON-GOING</b>  | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Olusetan farmers cooperative society Ikere Ekiti       | 8,504,450.00      |                   |
|     |                     |       |                | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Adesoye farms Ltd Ikere Ekiti                          | 17,008,900.00     |                   |
|     |                     |       |                | <b>ON-GOING</b>  | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Igbara-Odo Ekiti                                       | 8,504,450.00      |                   |
|     |                     |       |                | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Royal family of Ele Jelu- Ijelu Ekiti                  | 17,008,900.00     |                   |
|     |                     |       |                | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Owurolojo farmers cooperative Ijare road , Ikere Ekiti | 17,008,900.00     |                   |
|     |                     |       |                | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Crown polytechic , Odo , Ado Ekiti                     | 17,008,900.00     |                   |
|     |                     |       |                | <b>ON-GOING</b>  | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Ogunyeye Aanuoluwapo / Eda Oniyo Ekiti                 | 8,504,450.00      |                   |
|     |                     |       |                | <b>COMPLETED</b> | Payment for land clearing to support youth in agriculture programme specific community/ cooperative for wet season farming at Gede farm settlement Gede Ekiti                                        | 42,522,250.00     |                   |
|     |                     |       |                | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Knight and Templar Efon farm settlement , Efon Alaaye  | 17,008,900.00     |                   |
|     |                     |       |                | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Korede fadama's Efon Alaaye                            | 17,008,900.00     |                   |
|     |                     |       |                |                  | Payment for land clearing to support youth in agriculture programme specific community/ cooperative for wet season farming at bring back our youth programme at Ayede/Isan Ekiti                     | 127,566,750.00    |                   |
|     |                     |       |                | <b>COMPLETED</b> | Payment for land clearing to support youth in agriculture programme specific community/ cooperative for wet season farming at bring back our youth programme at Gede Ekiti                           | 255,133,500.00    |                   |
|     |                     |       |                | <b>ON-GOING</b>  | Payment land clearing to support youth in agriculture programme and specific communities for dry season                                                                                              | 23,500,000.00     |                   |
|     |                     |       |                | <b>ON-GOING</b>  | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Chief Afolabi Dare David , Esure Ekiti                 | 8,504,450.00      |                   |

## SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

| S/N | ADMINISTRATIVE CODE | MDA'S | CLASSIFICATION | STATUS   | DETAILS                                                                                                                                                                                                                    | JAN. - JUNE, 2025 | JAN. - JUNE, 2025 |
|-----|---------------------|-------|----------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
|     |                     |       | <b>N</b>       |          | <b>N</b>                                                                                                                                                                                                                   | <b>N</b>          | <b>N</b>          |
|     |                     |       |                | ON-GOING | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Efon Alaaye Ogodo farm settlement ( Seun Fabunmi Abayomi)                    | 17,008,900.00     |                   |
|     |                     |       |                | ON-GOING | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Olukotun farm settlement Ikoro Ekiti                                         | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Irewolede crops farmer's Ire Ekiti                                           | 17,008,900.00     |                   |
|     |                     |       |                | ON-GOING | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Ikere Ekiti , Omolere - Iyemero                                              | 17,008,900.00     |                   |
|     |                     |       |                | ON-GOING | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Igbeyin Ewuro community association cooperative, Ido Ekiti                   | 17,008,900.00     |                   |
|     |                     |       |                | ON-GOING | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Ayedun Ekiti Ogini Ipinlaye descendant group CMS Ltd Ayedun Ekiti            | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING | Payment for land clearing of 15HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Emma and Stelly farm, Agbado , Imesi road Imesi Ekiti                        | 12,756,675.00     |                   |
|     |                     |       |                | ON-GOING | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Ipoti Agbedore fadama cooperative Iyemero Ekiti                              | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Princess Adepoju Grace .O. (Ikogosi community youth) along Igbara Odo road , | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at BOUESTI, Ikere Ekiti                                                         | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Agbere farm society Ewu Ekiti                                                | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING | Payment for land clearing to support youth in agriculture programme specific community/ cooperative for wet season farming at Eporo Ekiti                                                                                  | 42,522,250.00     |                   |
|     |                     |       |                | ON-GOING | Payment for land clearing to support youth in agriculture programme specific community/ cooperative for wet season farming at bring back our youth programme at Ose Emure - Ekiti                                          | 127,566,750.00    |                   |
|     |                     |       |                | ON-GOING | Payment for land clearing to support youth in agriculture programme specific community/ cooperative for wet season farming at bring back our youth programme at Omuo - Ekiti                                               | 127,566,750.00    |                   |
|     |                     |       |                | ON-GOING | Payment for land clearing to support youth in agriculture programme specific community/ cooperative for wet season farming                                                                                                 | 17,008,900.00     |                   |
|     |                     |       |                | ON-GOING | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Ilupeju youth development association Ilupeju- Ekiti                         | 8,504,450.00      |                   |

## SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

| S/N | ADMINISTRATIVE CODE | MDA'S | CLASSIFICATION | STATUS    | DETAILS                                                                                                                                                                                                                       | JAN. - JUNE, 2025 | JAN. - JUNE, 2025 |
|-----|---------------------|-------|----------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
|     |                     |       | <b>N</b>       |           | <b>N</b>                                                                                                                                                                                                                      | <b>N</b>          | <b>N</b>          |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Ekiti State Academic staff union secondary school, cooperative Ilamuo community | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Oke Iye youth , Iye- Ekiti                                                      | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Ipoti - Ekiti Agbedore fadama users multipurpose cooperative Itapa- Ekiti       | 17,008,900.00     |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Emure greenfield farmer's Emure- Ekiti                                          | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Shalom services corporation, Gede- Ekiti                                        | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Ade Agidimo cooperative society Ikere road, Igbara Odo- Ekiti                   | 17,008,900.00     |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Janny farm multipurpose society, Efon Alaaye                                    | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming and Agbangba bromo farm Iloro Ekiti                                                | 17,008,900.00     |                   |
|     |                     |       |                | COMPLETED | Payment for land clearing of 100HA at Aramoko local government to support youth in agriculture programme for dry season                                                                                                       | 58,750,000.00     |                   |
|     |                     |       |                | COMPLETED | Payment for land clearing to support youth in agriculture programme specific community/ cooperative for wet season farming at bring back our youth programme at Ise- Ekiti                                                    | 42,522,250.00     |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 10HA of land to support youth in agriculture programme and specific community/ cooperative for wet season farming at Laroko farms, Ise - Ekiti                                                   | 8,504,450.00      |                   |
|     |                     |       |                | COMPLETED | Payment for land clearing of 100HA of land at Ise Ekiti to support youth in agriculture programme for dry season farming                                                                                                      | 58,750,000.00     |                   |
|     |                     |       |                | COMPLETED | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Karakata Afrobeat society, Igbara Odo- Ekiti                                    | 58,750,000.00     |                   |
|     |                     |       |                | COMPLETED | Payment for land clearing of 100HA of land at Eporo- Ekiti to support youth in agriculture programme for dry season farming                                                                                                   | 58,750,000.00     |                   |
|     |                     |       |                | COMPLETED | Payment for land clearing of 100HA of land at Iyemero- Ekiti to support youth in agriculture programme for dry season farming                                                                                                 | 58,750,000.00     |                   |
|     |                     |       |                | COMPLETED | Payment for land clearing of 100HA of land at Oke Ako- Ekiti to support youth in agriculture programme for dry season farming                                                                                                 | 58,750,000.00     |                   |
|     |                     |       |                | COMPLETED | Payment for land clearing of 100HA of land at Oke Ikere- Ekiti to support youth in agriculture programme for dry season farming                                                                                               | 58,750,000.00     |                   |

## SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

| S/N | ADMINISTRATIVE CODE | MDA'S | CLASSIFICATION | STATUS    | DETAILS                                                                                                                                                                                     | JAN. - JUNE, 2025 | JAN. - JUNE, 2025 |
|-----|---------------------|-------|----------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
|     |                     |       | <b>N</b>       |           | <b>N</b>                                                                                                                                                                                    | <b>N</b>          | <b>N</b>          |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 10HA of land to support youth in agriculture programme and specific community/ cooperative for wet season farming at Ajaytee Height Ipere - Ekiti              | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 100HA of land to support youth in agriculture programme and specific community/ cooperative for wet season farming at Ado - Ekiti Clorious CMS Gede            | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 10HA of land to support youth in agriculture programme and specific community/ cooperative for wet season farming at Falodun cooperative society Ikere - Ekiti | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 20HA of land to support youth in agriculture programme                                                                                                         | 17,008,900.00     |                   |
|     |                     |       |                | COMPLETED | Payment for land clearing of 10HA of land at Emure -Ekiti to support youth in agriculture programme                                                                                         | 11,750,000.00     |                   |
|     |                     |       |                | COMPLETED | Payment for land clearing of 20HA of land at Oke Ikere- Ekiti to support youth in agriculture programme for dry season farming at AL-Halal farmer                                           | 11,750,000.00     |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 10HA of land to support youth in agriculture programme and specific communities                                                                                | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 10HA of land to support youth in agriculture programme and specific communities                                                                                | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 10HA of land to support youth in agriculture programme and specific communities                                                                                | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 10HA of land to support youth in agriculture programme and specific communities                                                                                | 8,504,450.00      |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 10HA of land to support youth in agriculture programme and specific communities                                                                                | 8,504,450.00      |                   |
|     |                     |       |                | COMPLETED | Payment for land clearing of 10HA of land at Gospel Faith Mission, Ilawe road, Odo to support youth in agriculture programme and specific community/ cooperative for dry season farming     | 11,750,000.00     |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 10HA of land to support youth in agriculture programme and specific communities                                                                                | 8,504,450.00      |                   |
|     |                     |       |                | COMPLETED | Payment for land clearing to support youth in agriculture programme and specific communities for dry season farming at Ipere-Ekiti                                                          | 11,750,000.00     |                   |
|     |                     |       |                | ON-GOING  | Payment for Enumeration and evaluation exercise of 2000 Hactares of land for YSJ farms Ltd at Oke - Ako Ekiti                                                                               | 4,567,200.00      |                   |
|     |                     |       |                | COMPLETED | Payment for land clearing of 10HA of land at Igbara- Odo , Ogotun LCDA Ogotun Ekiti to support youth in agriculture programme and specific community/ cooperative for dry season farming    | 11,750,000.00     |                   |
|     |                     |       |                | COMPLETED | Payment for land clearing of 10HA of land at Hon Mathew Oluropo Ogunbolude farm Ogbese, Ise - Ekiti to support youth in agriculture programme for dry season farming                        | 11,750,000.00     |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Karakata Afrobeat society, Igbara Odo- Ekiti  | 17,008,900.00     |                   |
|     |                     |       |                | ON-GOING  | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Little Ose farms, Emure- Ekiti                | 8,504,450.00      |                   |

## SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

| S/N | ADMINISTRATIVE CODE | MDA'S | CLASSIFICATION  | STATUS           | DETAILS                                                                                                                                                                                                             | JAN. - JUNE, 2025 | JAN. - JUNE, 2025       |
|-----|---------------------|-------|-----------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
|     |                     |       | <b>N</b>        |                  | <b>N</b>                                                                                                                                                                                                            | <b>N</b>          | <b>N</b>                |
|     |                     |       |                 | <b>ON-GOING</b>  | Payment for land clearing of 10HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Moba Local government Osan/ Epe, Moba local government                | 8,504,450.00      |                         |
|     |                     |       |                 | <b>COMPLETED</b> | Payment for land clearing of 10HA of land at Araromi Oke, Alasia and Ayinku, Orin Ekiti farm settlement , Orin Ekiti to support youth in agriculture programme for dry season farming                               | 11,750,000.00     |                         |
|     |                     |       |                 | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme specific community/ cooperative for wet season farming at Amuakun farming compound Uro, Ikere-Ekiti                             | 17,008,900.00     |                         |
|     |                     |       |                 | <b>ON-GOING</b>  | Payment for land clearing of 10HA of land to support youth in agriculture programme and specific community/ cooperative for wet season farming at Oke Ayedun Agbeniyi production Ilasa - Ekiti                      | 8,504,450.00      |                         |
|     |                     |       |                 | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme and specific community/ cooperative for wet season farming at youth out of poverty, Iye - Ekiti                                 | 17,008,900.00     |                         |
|     |                     |       |                 | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme and specific community/ cooperative for wet season farming at youth farmers , Ijero - Ekiti                                     | 17,008,900.00     |                         |
|     |                     |       |                 | <b>COMPLETED</b> | Payment for land clearing of 10HA of land at Hon Tony Adedaramodu farm Ilawe-Ekiti to support youth in agriculture programme for dry season farming                                                                 | 11,750,000.00     |                         |
|     |                     |       |                 | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme and specific community/ cooperative for wet season farming at youth farmers , Folnax farm Ijesa-Isu road Ikole - Ekiti          | 8,504,450.00      |                         |
|     |                     |       |                 | <b>ON-GOING</b>  | Payment for land clearing of 20HA of land to support youth in agriculture programme and specific community/ cooperative for wet season farming at Alofe Gbenga John Eniju farm land, Ido - Ekiti                    | 17,008,900.00     |                         |
|     |                     |       |                 | <b>COMPLETED</b> | Payment for land clearing of 100HA of land at Ose in Emure to support youth in agriculture programme and specific communities                                                                                       | 58,750,000.00     |                         |
|     |                     |       |                 | <b>ON-GOING</b>  | Payment for land clearing of 10HA of land to support youth in agriculture programme and specific community/ cooperative for wet season farming at Cassava growers association Ara - Ekiti at Ijero local government | 8,504,450.00      |                         |
|     |                     |       |                 |                  |                                                                                                                                                                                                                     |                   | <b>2,963,960,225.00</b> |
|     |                     |       | <b>BUILDING</b> | <b>COMPLETED</b> | Payment for construction of renewed Hope dormitories at selected farm clusters in Iyemero and Aramoko Ekiti                                                                                                         | 330,694,615.00    |                         |
|     |                     |       |                 | <b>COMPLETED</b> | Payment for construction of renewed Hope dormitories at selected farm clusters in Oke Ako and Ikere Ekiti                                                                                                           | 330,694,615.00    |                         |
|     |                     |       |                 | <b>COMPLETED</b> | Payment for construction of renewed Hope dormitories at selected farm clusters in Emure / Eporo Ekiti                                                                                                               | 165,347,307.56    |                         |
|     |                     |       |                 | <b>COMPLETED</b> | Payment for construction of renewed Hope dormitories at selected farm clusters in Iyemero and Aramoko- Ekiti                                                                                                        | 110,231,538.37    |                         |
|     |                     |       |                 | <b>COMPLETED</b> | Payment for construction for six(6) security houses and renovation of Two(2) existing as security house at Oke Ago1, Oke Ago2, Ado, Emure , Aramoko and Ise - Ekiti                                                 | 175,851,163.88    |                         |



## SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

| S/N | ADMINISTRATIVE CODE | MDA'S                            | CLASSIFICATION       | STATUS    | DETAILS                                                                                                                                                                 | JAN. - JUNE, 2025 | JAN. - JUNE, 2025       |
|-----|---------------------|----------------------------------|----------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
|     |                     |                                  | <b>N</b>             |           | <b>N</b>                                                                                                                                                                | <b>N</b>          | <b>N</b>                |
|     |                     |                                  |                      | COMPLETED | Payment for construction for six(6) security houses and renovation of Two(2) existing as security house at Oke Ago1, Oke Ago2, Ado, Emure , Aramoko and Ise - Ekiti     | 58,617,054.63     |                         |
|     |                     |                                  |                      | COMPLETED | Payment for the construction of Trenches / Ditches around different farm clusters withing the state                                                                     | 98,118,140.00     |                         |
|     |                     |                                  |                      | COMPLETED | Payment for the construction of Trenches / Ditches around different farm clusters withing the state                                                                     | 294,354,420.00    |                         |
|     |                     |                                  |                      | COMPLETED | Payment for construction of renewed Hope dormitories at selected farm clusters in Emure/ Eporo- Ekiti                                                                   | 55,115,769.19     |                         |
|     |                     |                                  |                      | COMPLETED | Payment for construction of renewed Hope dormitories at selected farm clusters in Oke Ako and Ikere Ekiti                                                               | 110,231,538.37    |                         |
|     |                     |                                  |                      |           |                                                                                                                                                                         |                   | <b>1,729,256,162.00</b> |
|     |                     |                                  | PLANT & MARCHINERY   | COMPLETED | Payment approved for the purchases of agricultural working tools for the first set of bring back youth to agricultural initiative in collaboration with YSJ farming ltd | 36,075,000.00     |                         |
|     |                     |                                  |                      | COMPLETED | Payment approved for the purchases of agricultural working tools for the first set of bring back youth to agricultural initiative in collaboration with YSJ farming ltd | 108,225,000.00    |                         |
|     |                     |                                  |                      | COMPLETED | Payment the Input distribution to farmer's during wet season agricultural production                                                                                    | 20,000,000.00     |                         |
|     |                     |                                  |                      |           |                                                                                                                                                                         |                   | <b>164,300,000.00</b>   |
| 8   | 022000800100        | INTERNAL REVENUE SERVICES        | BUILDING             | ON-GOING  | Payment for the construction of Ekiti State revenue house (1st tranche)                                                                                                 | 100,000,000.00    |                         |
|     |                     |                                  |                      | ON-GOING  | Payment for the construction of Ekiti State revenue house (2nd tranche)                                                                                                 | 500,000,000.00    |                         |
|     |                     |                                  |                      | ON-GOING  | Payment for the construction of Ekiti State revenue house (Balance payment)                                                                                             | 421,285,051.73    |                         |
|     |                     |                                  |                      |           |                                                                                                                                                                         |                   | <b>1,021,285,051.73</b> |
| 9   |                     | MINISTRY OF FINANCE              | INVESTMENT           |           | Payment for amount approved State Government intervention fund to Fountain & Holding ltd                                                                                | 2,258,781,524.00  |                         |
|     |                     |                                  |                      |           | Return on investment from to Fountain & Holding ltd                                                                                                                     | 510,005,189.19    |                         |
|     |                     |                                  |                      |           |                                                                                                                                                                         |                   | <b>2,768,786,713.19</b> |
| 10  | 022000700100        | OFFICE OF THE ACCOUNTANT GENERAL | FURNITURE & FITTINGS | COMPLETED | Payment for the Purchase of Iron safe for MDA's in Ekiti State                                                                                                          | 33,900,000.00     |                         |
|     |                     |                                  |                      |           |                                                                                                                                                                         |                   | <b>33,900,000.00</b>    |

## SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

| S/N | ADMINISTRATIVE CODE | MDA'S                         | CLASSIFICATION    | STATUS    | DETAILS                                                                                                                 | JAN. - JUNE, 2025       | JAN. - JUNE, 2025     |
|-----|---------------------|-------------------------------|-------------------|-----------|-------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------|
|     |                     |                               | <b>N</b>          |           | <b>N</b>                                                                                                                | <b>N</b>                | <b>N</b>              |
| 11  | 023100100100        | EKITI STATE ELECTRICITY BOARD | INFRASTRUCTURE    | COMPLETED | Payment for purchase and delivery of 16 units 500 KVA/110.415KV transformer (balance payment)                           | 422,984,000.00          |                       |
|     |                     |                               |                   | COMPLETED | Payment for installation of solar street light from DE - HEAD area road to Olorunsogo zone Ado Ekiti ( balance payment) | 195,633,011.81          |                       |
|     |                     |                               |                   | COMPLETED | Payment for installation of solar street light along Mosque road Oja - Oba Ado Ekiti                                    | 29,908,133.64           |                       |
|     |                     |                               |                   | ON-GOING  | Payment for extension of electricity and installation of transformer at Maryland avenue, Ado Ekiti (1st tranche)        | 95,000,000.00           |                       |
|     |                     |                               |                   | COMPLETED | Payment for the installation of solar street light at GRA 3rd extension phase 11 off NTA road Ado Ekiti                 | 105,008,150.00          |                       |
|     |                     |                               |                   |           |                                                                                                                         |                         | <b>848,533,295.45</b> |
|     |                     |                               |                   |           |                                                                                                                         |                         |                       |
| 12  |                     | ELECTRICITY REGULATORY BUREAU | PLANT & MACHINERY | COMPLETED | Payment for the purchase of power testing tools & equipment                                                             | 5,000,000.00            |                       |
|     |                     |                               |                   |           |                                                                                                                         |                         | <b>5,000,000.00</b>   |
|     |                     |                               |                   |           |                                                                                                                         |                         |                       |
| 12  | 023400100100        | MINISTRY OF WORKS             | INFRASTRUCTURE    | ON-GOING  | Payment for variation of reconstruction of Ikere -Ilawe road                                                            | 2,166,689,173.95        |                       |
|     |                     |                               |                   | ON-GOING  | Payment for variation of reconstruction of Ikere -Igbara Odo road                                                       | 500,000,000.00          |                       |
|     |                     |                               |                   | ON-GOING  | Payment for reconstruction of Ijirin-Temidire- Ayegunle road                                                            | 1,106,060,606.05        |                       |
|     |                     |                               |                   | ON-GOING  | Payment for construction of Ikogosi Township road and Ikogosi warmspring                                                | 1,859,894,854.56        |                       |
|     |                     |                               |                   | ON-GOING  | Payment for rehabilitation of Itawure- Okemesi road                                                                     | <b>2,500,000,000.00</b> |                       |
|     |                     |                               |                   | ON-GOING  | Payment for variation on rehabilitation of Igede- Ilawe road                                                            | <b>420,144,815.19</b>   |                       |
|     |                     |                               |                   | ON-GOING  | Payment for reconstruction of G.R.A extension road face 111                                                             | <b>1,800,000,000.00</b> |                       |
|     |                     |                               |                   | ON-GOING  | Payment for additional work of rehabilitation of Igbara Odo -Ikogosi road                                               | 3,385,920,033.55        |                       |
|     |                     |                               |                   | ON-GOING  | Payment for the construction of BOVAS filling station sportless hotel road,Ado Ekiti(1st tranche)                       | 500,000,000.00          |                       |
|     |                     |                               |                   | ON-GOING  | Payment for variation on construction of Ikole-Ara-Isinbode road                                                        | <b>3,000,000,000.00</b> |                       |
|     |                     |                               |                   | ON-GOING  | Payment for variation on reconstruction of Ikere- Igbara Odo road                                                       | <b>1,718,433,927.19</b> |                       |
|     |                     |                               |                   | ON-GOING  | Payment for variation on construction of flyover bridge Ado Ekiti                                                       | 2,500,000,000.00        |                       |
|     |                     |                               |                   | ON-GOING  | Payment for variation of reconstruction of Ikere -Ilawe road                                                            | 333,310,826.05          |                       |
|     |                     |                               |                   | ON-GOING  | Payment for variation on rehabilitataion of Itapa-Ijelu-Omu Oke road and additional works on River Ele (1st tranche)    | 1,000,000,000.00        |                       |
|     |                     |                               |                   | ON-GOING  | Payment for rehabilitation of Ado-Iworoko - Ifaki dualization                                                           | 3,288,819,531.36        |                       |

## SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

| S/N | ADMINISTRATIVE CODE | MDA'S                                         | CLASSIFICATION      | STATUS    | DETAILS                                                                                                                                                    | JAN. - JUNE, 2025 | JAN. - JUNE, 2025        |
|-----|---------------------|-----------------------------------------------|---------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------|
|     |                     |                                               | <b>N</b>            |           | <b>N</b>                                                                                                                                                   | <b>N</b>          | <b>N</b>                 |
|     |                     |                                               |                     | ON-GOING  | Payment for construction of alternative route at Mudshid area along Ado - ilawe road                                                                       | 38,754,227.86     |                          |
|     |                     |                                               |                     | ON-GOING  | Payment for variaation on reconstruction of Iloro - Temidire - Ayegunle road and aditional work on construction Oke Ero - Ilokun Ekiti                     | 77,368,883.92     |                          |
|     |                     |                                               |                     | ON-GOING  | Payment for variation on rehabilitation of Agric -Olope- Moferere - Odo Ado road                                                                           | 16,012,255.87     |                          |
|     |                     |                                               |                     | ON-GOING  | Payment for variation on rehabilitataion of Ado - Ilawe road                                                                                               | 200,000,000.00    |                          |
|     |                     |                                               |                     | ON-GOING  | Payment for the construction of Ilawe - Erinjiyan link road (1st tranche)                                                                                  | 200,000,000.00    |                          |
|     |                     |                                               |                     | ON-GOING  | Payment for the rehabilitation of Oke-Ayedun - Ipao - Oke-Ako - Irele (1st tranche)                                                                        | 1,000,000,000.00  |                          |
|     |                     |                                               |                     | ON-GOING  | Payment for reconstruction of Ikere - Ilawe road                                                                                                           | 400,000,000.00    |                          |
|     |                     |                                               |                     |           |                                                                                                                                                            |                   | <b>50,211,887,124.42</b> |
| 14  | 023500100100        | MINISTRY OF TRANSPORTATION                    | BUILDING            | ON-GOING  | Payment approved for variation and completion of civil/ infrastructural work phase11 at Cargo Airport                                                      | 382,309,183.75    |                          |
|     |                     |                                               |                     | ON-GOING  | Payment approved for repair / construction of drainage embankments at Ekiti State Airport                                                                  | 270,000,000.00    |                          |
|     |                     |                                               |                     | COMPLETED | Payment for the demarcation and partitioning of the passengers screening area of the Ekiti State International Agro - Allied Airport                       | 9,304,848.48      |                          |
|     |                     |                                               |                     | COMPLETED | Payment for variation on construction of the perimeter fence of the Ekiti State Airport                                                                    | 615,482,846.65    |                          |
|     |                     |                                               |                     |           |                                                                                                                                                            |                   | <b>1,277,096,878.88</b>  |
|     |                     |                                               | OFFICE EQUIPMENT    | ON-GOING  | Payment approved for the supply and installation of instrument landing system (ILS) at the Ekiti State International Airport (2nd tranche)                 | 2,200,000,000.00  |                          |
|     |                     |                                               |                     | COMPLETED | Payment for the clearing and transportation of Baggage handling system for Ekiti State Airport                                                             | 41,005,917.16     |                          |
|     |                     |                                               |                     | COMPLETED | Payment for approved for the procurement and installation of LPG Canons and laser beam bird and wildlife mearsures at the Ekiti Airport                    | 46,036,363.64     |                          |
|     |                     |                                               |                     |           |                                                                                                                                                            |                   | <b>2,287,042,280.80</b>  |
|     |                     |                                               | FURNITURE & FITTING | COMPLETED | Payment for Furniture fitting and house hold equipment for the quarters recently acquired for the aviation staff deployed to the Ekiti State Cargo Airport | 200,000,000.00    |                          |
|     |                     |                                               |                     |           |                                                                                                                                                            |                   | <b>200,000,000.00</b>    |
| 15  |                     | MINISTRY OF INFRASTRUCTURE & 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                                                               | 14,281,800.00     |                          |

## SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

| S/N | ADMINISTRATIVE CODE | MDA'S                                                                | CLASSIFICATION                  | STATUS           | DETAILS                                                                                                                         | JAN. - JUNE, 2025 | JAN. - JUNE, 2025       |
|-----|---------------------|----------------------------------------------------------------------|---------------------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
|     |                     |                                                                      | <b>N</b>                        |                  | <b>N</b>                                                                                                                        | <b>N</b>          | <b>N</b>                |
|     |                     |                                                                      |                                 |                  |                                                                                                                                 |                   | <b>22,281,800.00</b>    |
|     |                     |                                                                      | <b>TRANSPORTATION EQUIPMENT</b> | <b>COMPLETED</b> | 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     |                         |
|     |                     |                                                                      |                                 | <b>COMPLETED</b> | payment for refurbishment of three fire ambulance                                                                               | 14,090,000.00     |                         |
|     |                     |                                                                      |                                 |                  |                                                                                                                                 |                   | <b>31,636,000.00</b>    |
|     |                     |                                                                      |                                 |                  |                                                                                                                                 |                   |                         |
| 16  | 022200100100        | MINISTRY OF TRADE, INDUSTRY, INVESTMENT AND COOPERATIVE              | <b>BUILDING</b>                 | <b>COMPLETED</b> | Payment for renovation & remodeling of a section of ODUa textile complex to Accommodation & kickstart the fashion & garment Hub | 109,207,807.15    |                         |
|     |                     |                                                                      |                                 |                  |                                                                                                                                 |                   | <b>109,207,807.15</b>   |
|     |                     |                                                                      |                                 | <b>ON-GOING</b>  | Payment to set up Ekiti State MSME ICT HUB for funding structure and operational model for facilitators fees LOT 3              | 102,541,237.08    |                         |
|     |                     |                                                                      |                                 | <b>ON-GOING</b>  | 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     |                         |
|     |                     |                                                                      |                                 |                  |                                                                                                                                 |                   | <b>152,541,237.08</b>   |
|     |                     |                                                                      |                                 |                  |                                                                                                                                 |                   |                         |
| 17  | 023600100100        | MINISTRY OF ARTS, CULTURE AND CREATIVE ECONOMY                       | <b>BUILDING</b>                 | <b>ON-GOING</b>  | Payment For Construction/Building of Cultural centre at Water works Ajilosun                                                    | 144,333,600.00    |                         |
|     |                     |                                                                      |                                 |                  |                                                                                                                                 |                   | <b>144,333,600.00</b>   |
|     |                     |                                                                      |                                 |                  |                                                                                                                                 |                   |                         |
| 18  | 026000100400        | URBAN RENEWAL AGENCY                                                 | <b>LAND</b>                     | <b>COMPLETED</b> | Payment for the Implementation of a Comprehensive Land Administration solution in Ekiti State(1st Tranche)                      | 700,000,000.00    |                         |
|     |                     |                                                                      |                                 | <b>COMPLETED</b> | Payment for Compensation DR & Mrs Omodara at the proposed Atikankan Urban Regeneration in Ado Ekiti                             | 2,268,000.00      |                         |
|     |                     |                                                                      |                                 |                  |                                                                                                                                 |                   | <b>702,268,000.00</b>   |
|     |                     |                                                                      |                                 |                  |                                                                                                                                 |                   |                         |
| 19  | 025200100100        | WATER CORPORATION                                                    | <b>INFRASTRUCTURE</b>           | <b>COMPLETED</b> | Payment for the supply of 150mm HDPE pipe and replacement of weak pipes within Ado                                              | 18,968,730.00     |                         |
|     |                     |                                                                      |                                 | <b>COMPLETED</b> | Payment for the Engagement of a consultant to develop risk Residence & Emergency Response plain in Ekiti State                  | 6,650,000.00      |                         |
|     |                     |                                                                      |                                 | <b>ON-GOING</b>  | Payment for construction and installation of 2 water pumps at fajuyi booster station                                            | 18,085,226.67     |                         |
|     |                     |                                                                      |                                 |                  |                                                                                                                                 |                   | <b>43,703,956.67</b>    |
|     |                     |                                                                      |                                 |                  |                                                                                                                                 |                   |                         |
| 20  | 025200100200        | EKITI STATE SMALL TOWNS AND RURAL WATER SUPPLY AND SANITATION AGENCY | <b>INFRASTRUCTURE</b>           | <b>ON-GOING</b>  | Implementation of World Bank's Sustainable Urban,Rural Water Sanitation and Hygiene (SURWASH) Programme in the State            | 1,322,047,512.72  |                         |
|     |                     |                                                                      |                                 |                  |                                                                                                                                 |                   | <b>1,322,047,512.72</b> |

## SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

| S/N | ADMINISTRATIVE CODE | MDA'S                                   | CLASSIFICATION    | STATUS    | DETAILS                                                                          | JAN. - JUNE, 2025 | JAN. - JUNE, 2025        |
|-----|---------------------|-----------------------------------------|-------------------|-----------|----------------------------------------------------------------------------------|-------------------|--------------------------|
|     |                     |                                         | <b>N</b>          |           | <b>N</b>                                                                         | <b>N</b>          | <b>N</b>                 |
|     |                     |                                         |                   |           |                                                                                  |                   |                          |
| 21  |                     | EK-WASRA                                | TRANSPORTATION    | COMPLETED | Payment for procurement of two motorcycles                                       | 3,472,500.00      |                          |
|     |                     |                                         |                   |           |                                                                                  |                   | 3,472,500.00             |
|     |                     |                                         |                   |           |                                                                                  |                   |                          |
|     |                     | <b>SUB TOTAL ECONOMIC</b>               |                   |           |                                                                                  |                   | <b>66,042,540,145.09</b> |
|     |                     |                                         |                   |           |                                                                                  |                   |                          |
|     | <b>050000000000</b> | <b>SOCIAL SECTOR</b>                    |                   |           |                                                                                  |                   |                          |
| 22  | 051300100100        | MINISTRY OF YOUTH AND SPORT DEVELOPMENT | BUILDING          | ON-GOING  | Construction of Ekiti Parapo Pavilion                                            | 100,000,000.00    |                          |
|     |                     |                                         |                   |           |                                                                                  |                   | 100,000,000.00           |
|     |                     |                                         |                   |           |                                                                                  |                   |                          |
| 23  | 051305200100        | EKITI STATE SPORT COMMISSION            | INFRASTRUCTURE    | ON-GOING  | Payment for the renovation, construction & modelling of olayemi Kayode stadium   | 1,450,000,000.00  |                          |
|     |                     |                                         |                   |           |                                                                                  |                   | 1,450,000,000.00         |
|     |                     |                                         |                   |           |                                                                                  |                   |                          |
| 24  |                     | TECHNICAL ADVISER ON SPORTS DEVELOPMENT | LAND & BUILDING   | ON-GOING  | Payment for the construction of Ekiti State indoor sport hall Ado Ekiti          | 2,800,000,000.00  |                          |
|     |                     |                                         |                   |           |                                                                                  |                   | 2,800,000,000.00         |
|     |                     |                                         |                   |           |                                                                                  |                   |                          |
| 25  |                     | SCHOOL AGRIC AND ENTERPRISES            | OFFICE EQUIPMENT  | COMPLETED | Purchase of government equipment for local fabric                                | 10,000,000.00     |                          |
|     |                     |                                         |                   |           |                                                                                  |                   | 10,000,000.00            |
|     |                     |                                         |                   |           |                                                                                  |                   |                          |
| 26  | 052100100100        | MINISTRY OF HEALTH AND HUMAN SERVICES   | BUILDING          | ON-GOING  | Construction of Multipurpose Building at Ekiti State Teaching Hospital Ado-Ekiti | 600,000,000.00    |                          |
|     |                     |                                         |                   |           |                                                                                  |                   | 600,000,000.00           |
|     |                     |                                         |                   |           |                                                                                  |                   |                          |
| 27  | 053505300100        | EKITI STATE WASTE MANAGEMENT AUTHORITY  | SPECIALIZED ASSET | COMPLETED | Payment for Fabrication of 20 single dino bins of 12cm with rollers              | 172,929,875.00    |                          |
|     |                     |                                         |                   |           |                                                                                  |                   | 172,929,875.00           |
|     |                     |                                         |                   |           |                                                                                  |                   |                          |

## SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

| S/N | ADMINISTRATIVE CODE | MDA'S                                          | CLASSIFICATION        | STATUS           | DETAILS                                                                       | JAN. - JUNE, 2025        | JAN. - JUNE, 2025        |
|-----|---------------------|------------------------------------------------|-----------------------|------------------|-------------------------------------------------------------------------------|--------------------------|--------------------------|
|     |                     |                                                | <b>N</b>              |                  | <b>N</b>                                                                      | <b>N</b>                 | <b>N</b>                 |
| 28  | 055100300100        | MINISTRY OF RURAL AND COMMUNITY DEVELOPMENT    | <b>BUILDING</b>       | <b>COMPLETED</b> | Payment For Renovation of Alara of Aramoko Palace Through self help project   | 94,415,468.75            |                          |
|     |                     |                                                |                       |                  |                                                                               |                          | <b>94,415,468.75</b>     |
|     |                     |                                                | <b>INFRASTRUCTURE</b> | <b>COMPLETED</b> | Construction of Rural Road/Places in Ekiti State                              | 368,750,000.00           |                          |
|     |                     |                                                |                       | <b>COMPLETED</b> | Rehabilitaion of Market stall,Palaces,Town halls e.t.c Community self project | 5,408,300.00             |                          |
|     |                     |                                                |                       |                  |                                                                               |                          | <b>374,158,300.00</b>    |
|     |                     | <b>SUB TOTAL SOCIAL</b>                        | <b>-</b>              |                  | <b>-</b>                                                                      |                          | <b>5,601,503,643.75</b>  |
|     |                     |                                                |                       |                  |                                                                               |                          |                          |
|     |                     | <b>TOTAL ADMINISTRATION SECTOR</b>             |                       |                  |                                                                               | <b>-</b>                 | <b>1,465,153,392.88</b>  |
|     |                     | <b>TOTAL ECONOMIC SECTOR</b>                   |                       |                  |                                                                               | <b>-</b>                 | <b>66,042,540,145.09</b> |
|     |                     | <b>TOTAL LAW &amp; JUSTICE SECTOR</b>          |                       |                  |                                                                               | <b>-</b>                 | <b>-</b>                 |
|     |                     | <b>TOTAL REGIONAL SECTOR</b>                   |                       |                  |                                                                               | <b>-</b>                 | <b>-</b>                 |
|     |                     | <b>TOTAL SOCIAL SECTOR</b>                     |                       |                  |                                                                               | <b>-</b>                 | <b>5,601,503,643.75</b>  |
|     |                     | <b>TOTAL (A)</b>                               |                       |                  |                                                                               | <b>73,109,197,181.72</b> | <b>73,109,197,181.72</b> |
|     |                     |                                                |                       |                  |                                                                               |                          | <b>-</b>                 |
|     |                     | <b>OTHER: EXTERNAL FINANCES WITH DRAW DOWN</b> |                       |                  |                                                                               |                          |                          |
| 29  |                     | WORLD BANK ASSISTED PROJECT( PFMU)             |                       |                  |                                                                               | 13,334,369,802.93        | <b>13,334,369,802.93</b> |
| 30  |                     | EDUCATION TRUST FUND                           |                       |                  |                                                                               | 231,534,982.87           | <b>231,534,982.87</b>    |
| 31  |                     | SUBEB                                          |                       |                  |                                                                               | 1,836,613,036.18         | <b>1,836,613,036.18</b>  |
| 32  | 011100400100        | EKITI STATE SUSTAINABLE DEVELOPMENT GOAL       |                       |                  |                                                                               |                          |                          |
|     |                     | HEALTH PROJECTS FINANCED BY AIDS & GRANTS      |                       |                  |                                                                               | <b>-</b>                 |                          |
|     |                     | <b>TOTAL (B)</b>                               |                       |                  |                                                                               | <b>15,402,517,821.98</b> |                          |
|     |                     | <b>GRAND TOTAL (A+B)</b>                       | <b>-</b>              |                  | <b>-</b>                                                                      | <b>88,511,715,003.70</b> |                          |

## SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

| S/N | ADMINISTRATIVE CODE | MDA'S | CLASSIFICATION | STATUS | DETAILS | JAN. - JUNE, 2025 | JAN. - JUNE, 2025 |
|-----|---------------------|-------|----------------|--------|---------|-------------------|-------------------|
|     |                     |       | N              |        | N       | N                 | N                 |

### SUMMARY OF EXPENDITURE CAPTURED IN PPE

| CLASS OF ASSET        | ADDITION DURING THE MID-YEAR | WIP COMPLETED            | ON-GOING (WIP)           | TOTAL                    |
|-----------------------|------------------------------|--------------------------|--------------------------|--------------------------|
| LAND                  | 3,666,228,225.00             | -                        | -                        | 3,666,228,225.00         |
| BUILDING              | 3,794,684,003.43             | 4,541,972,100.26         | 5,545,469,072.56         | 13,882,125,176.25        |
| INFRASTRUCTURE        | 6,644,233,157.54             | 22,501,451,705.73        | 30,896,541,874.94        | 60,042,226,738.21        |
| PLANT AND MACHINERY   | 169,300,000.00               | -                        | -                        | 169,300,000.00           |
| TRANSPORT EQUIPMENT   | 688,591,786.47               | -                        | -                        | 688,591,786.47           |
| OFFICE EQUIPMENT      | 1,151,091,722.11             | -                        | 2,200,000,000.00         | 3,351,091,722.11         |
| FURNITURE AND FITTING | 994,778,915.00               | -                        | 217,000,000.00           | 1,211,778,915.00         |
| SPECIALISED ASSETS    | 2,231,585,727.47             | 500,000,000.00           |                          | 2,731,585,727.47         |
| INVESTMENT            | 2,768,786,713.19             |                          |                          | 2,768,786,713.19         |
| <b>TOTAL</b>          | <b>22,109,280,250.21</b>     | <b>27,543,423,805.99</b> | <b>38,859,010,947.50</b> | <b>88,511,715,003.70</b> |

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

| S/NO | DETAILS                   | MID-YEAR BUDGET 2025      | ACTUAL JAN. - JUNE, 2025  | PERFORMANCE (%) |
|------|---------------------------|---------------------------|---------------------------|-----------------|
|      | <b><u>REVENUE</u></b>     | <b>₦</b>                  | <b>₦</b>                  |                 |
| 1    | OPENING BALANCE           | 9,567,909,796.91          | 70,003,536,831.06         |                 |
| 2    | RECURRENT REVENUE         | 126,073,494,801.75        | 146,066,370,424.19        | 116             |
| 3    | CAPITAL RECEIPTS          | 52,253,634,210.43         | 46,166,411,198.27         | 88              |
|      | <b>TOTAL REVENUE</b>      | <b>187,895,038,809.08</b> | <b>262,236,318,453.52</b> | <b>140</b>      |
|      | <b><u>EXPENDITURE</u></b> | <b>-</b>                  |                           |                 |
| 1    | RECURRENT EXPENDITURE     | 96,030,785,244.31         | 104,067,918,329.72        | 108             |
| 2    | CAPITAL EXPENDITURE       | 91,864,253,564.77         | 95,779,837,862.39         | 104             |
|      | <b>TOTAL EXPENDITURE</b>  | <b>187,895,038,809.08</b> | <b>199,847,756,192.11</b> | <b>106</b>      |

## FINANCIAL HIGHLIGHTS: PRIOR YEAR COMPARATIVE ANALYSIS (CASH BASIS)

|   | DETAILS                   | ACTUAL JAN. - JUNE, 2025  | ACTUAL JAN. - JUNE, 2024  | PERCENTAGE CHANGE (%) |
|---|---------------------------|---------------------------|---------------------------|-----------------------|
|   | <b><u>REVENUE</u></b>     | <b>₦</b>                  | <b>₦</b>                  |                       |
| 1 | OPENING BALANCE           | 70,003,536,831.06         | 39,714,164,593.81         |                       |
| 2 | RECURRENT REVENUE         | 146,066,370,424.19        | 181,238,828,849.58        | (19)                  |
| 3 | CAPITAL RECEIPTS          | 46,166,411,198.27         | 26,148,699,620.73         | 77                    |
|   | <b>TOTAL REVENUE</b>      | <b>262,236,318,453.52</b> | <b>247,101,693,064.12</b> | <b>6</b>              |
|   | <b><u>EXPENDITURE</u></b> |                           |                           |                       |
| 1 | RECURRENT EXPENDITURE     | 104,067,918,329.72        | 137,142,552,621.40        | (24)                  |
| 2 | CAPITAL EXPENDITURE       | 95,779,837,862.39         | 57,218,247,843.83         | 67                    |
|   | <b>TOTAL EXPENDITURE</b>  | <b>199,847,756,192.11</b> | <b>194,360,800,465.23</b> | <b>3</b>              |



# **PROGRAMME FOR RESULT (P for R)**

|                        | JAN. - JUNE, 2025       |                          |                          | JAN. - JUNE, 2024     |                          |                          |
|------------------------|-------------------------|--------------------------|--------------------------|-----------------------|--------------------------|--------------------------|
| MDAs                   | PERSONNEL               | OVERHEADS                | TOTAL                    | PERSONNEL             | OVERHEADS                | TOTAL                    |
|                        | ₦                       | ₦                        | ₦                        | ₦                     | ₦                        | ₦                        |
| MINISTRY OF FINANCE    | 73,610,037.78           | 9,894,610,868.26         | 9,968,220,906.04         | 40,579,302.25         | 10,472,403,310.82        | 10,512,982,613.07        |
| MINISTRY OF BUDGET     | 93,714,137.86           | 7,250,000.00             | 100,964,137.86           | 51,757,135.87         | 5,680,000.00             | 57,437,135.87            |
| STATE INTERNAL REVENUE | 18,869,072.74           | 1,987,990,652.07         | 2,006,859,724.81         | 38,124,010.72         | 961,788,482.68           | 999,912,493.40           |
| ACCOUNTANT GENERAL     | 862,929,492.20          | 1,357,473,311.37         | 2,220,402,803.57         | 91,710,989.15         | 683,713,712.71           | 775,424,701.86           |
| <b>TOTAL</b>           | <b>1,049,122,740.58</b> | <b>13,247,324,831.70</b> | <b>14,296,447,572.28</b> | <b>222,171,437.99</b> | <b>12,123,585,506.21</b> | <b>12,345,756,944.20</b> |

## **SFTAS RECIEPTS**

| DETAILS      | JAN. - JUNE, 2025       | JAN. - JUNE, 2024 |
|--------------|-------------------------|-------------------|
|              | N                       | N                 |
| SFTAS GRANTS | 4,681,616,900.00        | -                 |
| <b>TOTAL</b> | <b>4,681,616,900.00</b> | <b>-</b>          |

**EKITI STATE GOVERNMENT**  
**WORLD BANK ASSISTED PROJECTS**

**FUND FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2025**

|                                |                         |                         |                          |                       |                      |                         |                         |                       |                         |                      |                         |                      |                          |
|--------------------------------|-------------------------|-------------------------|--------------------------|-----------------------|----------------------|-------------------------|-------------------------|-----------------------|-------------------------|----------------------|-------------------------|----------------------|--------------------------|
| <b>Annex i</b>                 |                         |                         |                          |                       |                      |                         |                         |                       |                         |                      |                         |                      |                          |
| <b>DETAILS</b>                 | <b>RAAMP</b>            | <b>NFWP-SU</b>          | <b>LPRES</b>             | <b>NEWMAP (EIB)</b>   | <b>NASSNP</b>        | <b>IDEAS</b>            | <b>AGILE</b>            | <b>SURWASH</b>        | <b>IMPACT</b>           | <b>CoPREP</b>        | <b>EKZ</b>              | <b>CASH TRANSFER</b> | <b>TOTAL</b>             |
|                                | <b>N</b>                | <b>N</b>                | <b>N</b>                 | <b>N</b>              | <b>N</b>             | <b>N</b>                | <b>N</b>                | <b>N</b>              | <b>N</b>                | <b>N</b>             | <b>N</b>                | <b>N</b>             | <b>N</b>                 |
| 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)                | 5,215,683,552.00        | 274,027,588.00          | 8,400,000,000.00         | -                     | 61,523,350.00        | -                       | -                       | -                     | -                       | -                    | 176,778,744.00          | 43,401,150.00        | 14,171,414,384.00        |
| GCC                            | 500,000,000.00          | -                       | 20,000,000.00            | -                     | -                    | -                       | -                       | -                     | -                       | -                    | 36,949,700.00           | -                    | 556,949,700.00           |
| Interest                       | 3,754,428.00            | 8,901,336.00            | 12,770,400.00            | -                     | -                    | 7,673,004.49            | -                       | -                     | -                       | -                    | -                       | -                    | 33,099,168.49            |
| Exchange Rate Gain             | 1,664,623,789.94        | 67,882,012.51           | 2,349,327,829.45         | -                     | -                    | 21,129,193.00           | 31,691,632.42           | 9,563,085.60          | 389,511,286.80          | -                    | 90,026,055.40           | -                    | 4,623,754,885.12         |
| Other Income                   | -                       | -                       | -                        | -                     | -                    | -                       | -                       | -                     | -                       | -                    | -                       | -                    | -                        |
| <b>Total Inflow (A)</b>        | <b>7,384,061,769.94</b> | <b>350,810,936.51</b>   | <b>10,782,098,229.45</b> | <b>-</b>              | <b>61,523,350.00</b> | <b>28,802,197.49</b>    | <b>31,691,632.42</b>    | <b>9,563,085.60</b>   | <b>389,511,286.80</b>   | <b>-</b>             | <b>303,754,499.40</b>   | <b>43,401,150.00</b> | <b>19,385,218,137.61</b> |
| <b>Total Fund Available</b>    | <b>9,657,641,292.73</b> | <b>5,388,163,224.45</b> | <b>11,446,075,643.43</b> | <b>100,912,515.15</b> | <b>61,525,275.71</b> | <b>1,560,110,387.21</b> | <b>2,774,788,468.07</b> | <b>704,754,086.21</b> | <b>9,891,566,871.81</b> | <b>14,465,527.20</b> | <b>3,449,995,620.35</b> | <b>45,355,983.50</b> | <b>45,095,354,895.82</b> |
|                                |                         |                         |                          |                       |                      |                         |                         |                       |                         |                      |                         |                      | -                        |
| Less:                          |                         |                         |                          |                       |                      |                         |                         |                       |                         |                      |                         |                      | -                        |
| Recurrent Expenditure          | 70,834,782.52           | 38,279,401.48           | 169,773,574.13           | 21,469,568.41         | 51,068,242.67        | 12,037,192.21           | 121,283,783.56          | 49,244,616.41         | 350,973,529.90          | 14,465,527.20        | 36,357,796.39           | 16,680,655.55        | 952,468,670.43           |
| Capital Expenditure            | 4,976,918,737.41        | 505,725,067.00          | 486,634,662.02           | -                     | -                    | -                       | 968,880,907.62          | -                     | 6,191,897,928.88        | -                    | 204,312,500.00          | -                    | 13,334,369,802.93        |
| Transfer to EIB                | -                       | -                       | -                        | -                     | -                    | -                       | -                       | -                     | -                       | -                    | -                       | -                    | -                        |
| <b>Total Outflow (B)</b>       | <b>5,047,753,519.93</b> | <b>544,004,468.48</b>   | <b>656,408,236.15</b>    | <b>21,469,568.41</b>  | <b>51,068,242.67</b> | <b>12,037,192.21</b>    | <b>1,090,164,691.18</b> | <b>49,244,616.41</b>  | <b>6,542,871,458.78</b> | <b>14,465,527.20</b> | <b>240,670,296.39</b>   | <b>16,680,655.55</b> | <b>14,286,838,473.36</b> |
| <b>Closing Balance (A - B)</b> | <b>4,609,887,772.80</b> | <b>4,844,158,755.97</b> | <b>10,789,667,407.28</b> | <b>79,442,946.74</b>  | <b>10,457,033.04</b> | <b>1,548,073,195.00</b> | <b>1,684,623,776.89</b> | <b>655,509,469.80</b> | <b>3,348,695,413.03</b> | <b>-</b>             | <b>3,209,325,323.96</b> | <b>28,675,327.95</b> | <b>30,808,516,422.46</b> |

**SCHEDULE OF EXPENDITURE CAPTURED IN PPE**  
**( EXTERNAL FINANCES WITH DRAW DOWN )**

Annex i (b)

| S/N | ADMIN CODE | MDA'S                                                                        | CLASSIFICATION                  | DETAILS                                                                                               | AMOUNT         |                       |
|-----|------------|------------------------------------------------------------------------------|---------------------------------|-------------------------------------------------------------------------------------------------------|----------------|-----------------------|
|     |            |                                                                              |                                 |                                                                                                       | <b>₦</b>       | <b>₦</b>              |
|     |            | <b>WORLD BANK ASSISTED PROJECTS UNDER PFMU</b>                               |                                 |                                                                                                       |                |                       |
| 1   |            | EKITI STATE ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMPOWERMENT (AGILE) | <b>OFFICE EQUIPMENT</b>         | 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  |                       |
|     |            |                                                                              |                                 |                                                                                                       |                | <b>813,053,852.01</b> |
|     |            |                                                                              | <b>INFRASTRUCTURE</b>           | CONSULTANCY FEES ON SUPERVISION OF LARGE GRANTS TO SECONDARY SCHOOLS                                  | 155,827,055.61 |                       |
|     |            |                                                                              |                                 |                                                                                                       |                | <b>155,827,055.61</b> |
|     |            |                                                                              |                                 |                                                                                                       |                |                       |
| 2   |            | LIVESTOCK PRODUCTIVITY AND RESILIENCE SUPPORT (LPRES) PROJECT                | <b>BUILDING</b>                 | CONSTRUCTION OF FARMERS FIELD SCHOOL                                                                  | 14,469,911.30  |                       |
|     |            |                                                                              |                                 |                                                                                                       |                | <b>14,469,911.30</b>  |
|     |            |                                                                              | <b>OFFICE EQUIPMENT</b>         | PROCUREMENT OF LAPTOPS & OFFICE EQUIPMENT                                                             | 8,712,324.30   |                       |
|     |            |                                                                              |                                 |                                                                                                       |                | <b>8,712,324.30</b>   |
|     |            |                                                                              | <b>TRANSPORTATION EQUIPMENT</b> | PROCUREMENT OF 2 TOYOTA HILUX                                                                         | 177,999,786.47 |                       |
|     |            |                                                                              |                                 |                                                                                                       |                | <b>177,999,786.47</b> |
|     |            |                                                                              | <b>SPECIALIZED ASSETS</b>       | PROCUREMENT OF PROTECTIVE EQUIPMENT                                                                   | 4,940,000.00   |                       |
|     |            |                                                                              |                                 | PROCUREMENT OF PROMOTIONAL MATERIALS                                                                  | 7,980,000.00   |                       |
|     |            |                                                                              |                                 | PROCUREMENT OF FOLDER CHOPPERS                                                                        | 11,859,324.55  |                       |

**SCHEDULE OF EXPENDITURE CAPTURED IN PPE**  
**( EXTERNAL FINANCES WITH DRAW DOWN )**

Annex i (b)

| S/N | ADMIN CODE | MDA'S                                                                                                   | CLASSIFICATION            | DETAILS                                                                                            | AMOUNT           |                         |
|-----|------------|---------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------------------------------------------------------------------------|------------------|-------------------------|
|     |            |                                                                                                         |                           |                                                                                                    | <b>₦</b>         | <b>₦</b>                |
|     |            |                                                                                                         |                           | ANTHRAX VETERINARY VACINATION                                                                      | 19,087,734.17    |                         |
|     |            |                                                                                                         |                           |                                                                                                    |                  | <b>43,867,058.72</b>    |
|     |            |                                                                                                         | <b>INFRASTRUCTURE</b>     | CONSULTANCY AND CAPACITY BUILDING                                                                  | 241,585,581.23   |                         |
|     |            |                                                                                                         |                           |                                                                                                    |                  | <b>241,585,581.23</b>   |
|     |            |                                                                                                         |                           |                                                                                                    |                  |                         |
| 3   |            | IMMUNIZATION PLUS AND MALARIA<br>PROGRESS BY ACCELERATING COVERAGE<br>AND TRANSFORMING SERVICE (IMPACT) | <b>BUILDING</b>           | REVITALIZATION OF 103 PRIMARY HEALTH<br>FACILITIES                                                 | 3,432,830,970.58 |                         |
|     |            |                                                                                                         |                           | CONSTRUCTION OF SCHOOL OF NURSING                                                                  | 244,884,288.37   |                         |
|     |            |                                                                                                         |                           | RENOVATION OF SPHCDA BUILDING                                                                      | 17,710,000.00    |                         |
|     |            |                                                                                                         |                           |                                                                                                    |                  | <b>3,695,425,258.95</b> |
|     |            |                                                                                                         | <b>SPECIALIZED ASSETS</b> | PROCUREMENT OF HOSPITAL EQUIPMENTS FOR<br>103 PRIMARY HEALTH FACILITIES                            | 1,519,419,457.48 |                         |
|     |            |                                                                                                         |                           | PROCUREMENT OF HOSPITAL EQUIPMENTS FOR<br>103 PRIMARY HEALTH FACILITIES                            | 246,758,136.75   |                         |
|     |            |                                                                                                         |                           | PROCUREMENT OF MEDICAL COMMODITIES                                                                 | 730,295,075.70   |                         |
|     |            |                                                                                                         |                           |                                                                                                    |                  | <b>2,496,472,669.93</b> |
|     |            |                                                                                                         |                           |                                                                                                    |                  |                         |
| 4   |            | RURAL ACCESS AND AGRICULTURAL<br>MARKETING PROJECT (RAAMP)                                              | <b>INFRASTRUCTURE</b>     | BACKLOG MAINTENANCE OF 19.81KM IKOLE-<br>ISABA-IKOYI-IGBEMO ROAD                                   | 1,503,148,539.36 |                         |
|     |            |                                                                                                         |                           | BACKLOG MAINTENANCE OF 35.36KM IDO-<br>IPERE-ILUDUN, ABA KOKO-IJANIGBIN AND<br>AGBADO-EJISUN ROADS | 3,347,016,969.00 |                         |
|     |            |                                                                                                         |                           | CONSULTANCY ON DESIGN AND SUPERVISION<br>OF ROADS AND CAPACITY BUILDING                            | 126,753,229.05   |                         |
|     |            |                                                                                                         |                           |                                                                                                    |                  | <b>4,976,918,737.41</b> |
|     |            |                                                                                                         |                           |                                                                                                    |                  |                         |

**SCHEDULE OF EXPENDITURE CAPTURED IN PPE**  
**( EXTERNAL FINANCES WITH DRAW DOWN )**

**Annex i (b)**

| <b>S/N</b> | <b>ADMIN CODE</b> | <b>MDA'S</b>                                        | <b>CLASSIFICATION</b>            | <b>DETAILS</b>                                     | <b>AMOUNT</b>            |                          |
|------------|-------------------|-----------------------------------------------------|----------------------------------|----------------------------------------------------|--------------------------|--------------------------|
|            |                   |                                                     |                                  |                                                    | <b>₦</b>                 | <b>₦</b>                 |
| 5          |                   | <b>EKITI KNOWLEDGE ZONE (EKZ) PROJECT</b>           | <b>TRANSPORTATION EQUIPMENT</b>  | PROCUREMENT OF 1 TOYOTA HILUX AND TOYOTA HIACE BUS | 204,312,500.00           |                          |
|            |                   |                                                     |                                  |                                                    |                          | <b>204,312,500.00</b>    |
| 6          |                   | <b>NIGERIA FOR WOMEN PROGRAM SCALE-UP (NFWP-SU)</b> | <b>TRANSPORTATION EQUIPMENT</b>  | PROCUREMENT OF 4 HILUX VEHICLES                    | 271,171,000.00           |                          |
|            |                   |                                                     |                                  |                                                    |                          | <b>271,171,000.00</b>    |
|            |                   |                                                     | <b>OFFICE EQUIPMENT</b>          | PROCUREMENT OF LAPTOPS AND TABLETS                 | 195,683,265.00           |                          |
|            |                   |                                                     |                                  |                                                    |                          | <b>195,683,265.00</b>    |
|            |                   |                                                     | <b>FURNITURES &amp; FITTINGS</b> | PROCUREMENT OF OFFICE FURNITURE                    | 38,870,802.00            |                          |
|            |                   |                                                     |                                  |                                                    |                          | <b>38,870,802.00</b>     |
|            |                   |                                                     |                                  |                                                    |                          |                          |
|            |                   |                                                     |                                  |                                                    |                          |                          |
|            |                   |                                                     |                                  |                                                    | <b>13,334,369,802.93</b> | <b>13,334,369,802.93</b> |

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JAN. - JUNE, 2025**

**Annex ii**

| DATE       | MINISTRY                                  | PURPOSE                                                                                                                         | AMOUNT (N)    | CLASSIFICATION                   | PPE           | NOT PPE       |
|------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------|----------------------------------|---------------|---------------|
| 02/04/2025 | Agency for Adult & Non formal Education   | Fund released for year 2025 State Government Free JAMB Programme                                                                | 25,800,000.00 |                                  |               | 25,800,000.00 |
| 04/02/2025 | Agency for Adult and Non formal Education | Fund released for perimeter fencing of the Adult and Non formal Education Acquisition Centre in Ado Ekiti                       | 19,083,145.00 | <b>BUILDING</b>                  | 19,083,145.00 |               |
| 18/03/2025 | AGILE                                     | Refund of erroneous payment credited into ETF account                                                                           | 221,023.00    |                                  |               | 221,023.00    |
| 30/01/2025 | BTVE                                      | Being amount approved for the repair of student furniture across Government Technical Colleges in Ekiti State                   | 14,876,450.00 | <b>FURNITURES &amp; FITTINGS</b> | 14,876,450.00 |               |
| 02/11/2025 | BTVE                                      | Fund released for outstanding balance to BISOLAB Venture LTD                                                                    | 4,525,368.42  | <b>SPECIALIZED ASSET</b>         | 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  | <b>SPECIALIZED ASSET</b>         | 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 all at Gov. Tech College Ikole Ekiti               | 7,117,210.00  | <b>BUILDING</b>                  | 7,117,210.00  |               |
| 01/06/2025 | E T F                                     | 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  |
| 18/03/2025 | ETF                                       | Fund released for furnishing of the Board room of ETF Board of Trustees                                                         | 2,828,000.00  | <b>FURNITURES &amp; FITTINGS</b> | 2,828,000.00  | -             |
| 05/06/2025 | ETF                                       | Payment of 1.5% operational cost for the month of April, 2025                                                                   | 6,532,120.00  |                                  |               | 6,532,120.00  |
| 45810      | ETF                                       | Payment of 1.5% operational cost for the month of January, 2025                                                                 | 2,716,444.43  |                                  |               | 2,716,444.43  |
| 04/04/2025 | ETF                                       | Payment of 1.5% operational cost for the month of March, 2025                                                                   | 1,443,632.47  |                                  |               | 1,443,632.47  |

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JAN. - JUNE, 2025**

**Annex ii**

| DATE       | MINISTRY | PURPOSE                                                                                                                           | AMOUNT (N)     | CLASSIFICATION     | PPE            | NOT PPE        |
|------------|----------|-----------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|----------------|----------------|
| 06/04/2025 | ETF      | Payment of 1.5% operational cost for the month of May, 2025                                                                       | 2,201,247.07   |                    |                | 2,201,247.07   |
|            |          |                                                                                                                                   |                |                    |                |                |
| 23/01/2025 | MOEST    | Being fund released as part payment for 2nd 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 25th Nestle Milo Secondary School basketball championship competition in Ibadan                                 | 554,000.00     |                    |                | 554,000.00     |
| 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 25th 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 16th – 17th April, 2025                                              | 2,000,000.00   |                    |                | 2,000,000.00   |
| 15/04/2025 | MOEST    | Fund released for the 2025 Art exhibition in Lagos on 2nd – 20th 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 25th Nestle Milo Secondary Schools Basketball competition                                                   | 4,578,000.00   |                    |                | 4,578,000.00   |
| 45967      | MOEST    | Fund released for the South west Education round table forum by DAWN Commission                                                   | 800,000.00     |                    |                | 800,000.00     |
| 06/11/2025 | MOEST    | Fund released for the 2025 NIEPA                                                                                                  | 640,000.00     |                    |                | 640,000.00     |

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JAN. - JUNE, 2025**

**Annex ii**

| DATE       | MINISTRY                        | PURPOSE                                                                                                                                                                                                     | AMOUNT (N)     | CLASSIFICATION | PPE | NOT PPE        |
|------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|-----|----------------|
| 06/11/2025 | MOEST                           | Fund released as part payment for the 3rd term running grant to all public primary and Secondary Schools in Ekiti State                                                                                     | 100,785,500.00 |                |     | 100,785,500.00 |
| 26/06/2025 | MOEST                           | Fund released for the capacity building on girl Education and skill development programme                                                                                                                   | 600,000.00     |                |     | 600,000.00     |
| 18/03/2025 | MOEST                           | Being fund released as balance payment for 2nd term 2024 / 2025 running grant to public primary and secondary schools in Ekiti State                                                                        | 100,000,000.00 |                |     | 100,000,000.00 |
| 45813      | MOEST                           | Fund released for the part payment for the 3rd term running grant to all public primary and secondary schools in Ekiti State                                                                                | 170,014,054.05 |                |     | 170,014,054.05 |
| 20/06/2025 | MOEST                           | Fund released for the conduct of 2025 unified promotion Examination                                                                                                                                         | 97,351,251.20  |                |     | 97,351,251.20  |
| 16/05/2025 | MOST                            | Fund released for the Conduct of 2025 JSSCE Certificate Examination                                                                                                                                         | 100,000,000.00 |                |     | 100,000,000.00 |
|            |                                 |                                                                                                                                                                                                             |                |                |     |                |
| 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  |
| 45749      | 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  |
| 45813      | 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   |
|            |                                 |                                                                                                                                                                                                             |                |                |     |                |
| 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   |



**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JAN. - JUNE, 2025**

**Annex ii**

| DATE       | MINISTRY | PURPOSE                                                                                                                                                                                | AMOUNT (N)              | CLASSIFICATION | PPE                   | NOT PPE                 |
|------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------|-----------------------|-------------------------|
|            |          |                                                                                                                                                                                        |                         |                |                       |                         |
| 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            |
| 03/06/2025 | TSC      | Fund released for plenary meeting of the commission (first quarter, 2025)                                                                                                              | 1,150,000.00            |                |                       | 1,150,000.00            |
| 04/07/2025 | TSC      | Fund released for the two days orientation / training of newly recruited watchmen                                                                                                      | 5,000,000.00            |                |                       | 5,000,000.00            |
| 04/09/2025 | 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 part payment for the conduct of the recruitment exercise                                                                                                             | 10,000,000.00           |                |                       | 10,000,000.00           |
| 16/04/2025 | TSC      | Fund released for balance payment for the conduct of the recruitment exercise                                                                                                          | 10,000,000.00           |                |                       | 10,000,000.00           |
| 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            |
|            |          | Bank Charges                                                                                                                                                                           | 76,790.28               |                |                       | 76,790.28               |
|            |          |                                                                                                                                                                                        |                         |                |                       |                         |
|            |          | <b>TOTAL PAYMENTS</b>                                                                                                                                                                  | <b>2,156,594,269.83</b> |                | <b>231,534,982.87</b> | <b>1,925,059,286.96</b> |

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

**Annex iii**

|          | DETAILS                                             |             | COORDINATING<br>UNIT | CASH TRANSFER<br>UNIT | CSDP UNIT             | FADAMA UNIT           | MEDA                 | LIPW                 | TOTAL                   |
|----------|-----------------------------------------------------|-------------|----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|-------------------------|
| <b>A</b> | <b>RECEIPTS</b>                                     |             | <b>₦</b>             | <b>₦</b>              | <b>₦</b>              | <b>₦</b>              | <b>₦</b>             | <b>₦</b>             | <b>₦</b>                |
|          | 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          |                      |                       |                       | -                     |                      |                      | 0.00                    |
|          | GCC                                                 | iii         |                      |                       |                       |                       |                      |                      | 0.00                    |
|          | Other Income                                        | iv          |                      |                       | 258,129.02            | -                     | -                    | -                    | 258,129.02              |
|          | <b>Total (i+ii+iii+iv)</b>                          | <b>v</b>    | <b>19,684,954.18</b> | <b>120,069,699.71</b> | <b>531,519,389.37</b> | <b>761,795,625.05</b> | <b>47,329,716.90</b> | <b>79,931,723.39</b> | <b>1,560,331,108.60</b> |
|          |                                                     |             |                      |                       |                       |                       |                      |                      |                         |
| <b>B</b> | <b>EXPENDITURES BY CATEGORY</b>                     |             |                      |                       |                       |                       |                      |                      |                         |
|          | Stipends to Beneficiaries                           | vi          | -                    | 100,000,000.00        | -                     | -                     | -                    | 50,000,000.00        | 150,000,000.00          |
|          | Grants to communities and groups                    | vii         | -                    | -                     | 467,559,418.25        | -                     | -                    | -                    |                         |
|          | Enrollment Cost (one off)                           | viii        | -                    | -                     | -                     | -                     | -                    | -                    | 0.00                    |
|          | Training, Workshop and Study Tours                  | ix          | -                    | -                     | -                     | -                     | -                    | -                    | 0.00                    |
|          | Operating Cost                                      | x           | 19,650,836.13        | 19,298,059.22         | 12,621,982.26         | 760,475,283.00        | 19,218,291.50        | 19,559,660.25        | 850,824,112.36          |
|          | Consultancy                                         | xi          | -                    | -                     | 42,031,000.00         | -                     | -                    | -                    | 42,031,000.00           |
|          | Goods                                               | xii         | -                    | -                     | -                     | -                     | -                    | -                    | -                       |
|          | <b>Total Expenditures (vi+vii+viii+ix+x+xi+xii)</b> | <b>xii</b>  | <b>19,650,836.13</b> | <b>119,298,059.22</b> | <b>522,212,400.51</b> | <b>760,475,283.00</b> | <b>19,218,291.50</b> | <b>69,559,660.25</b> | <b>1,510,414,530.61</b> |
|          | <b>Closing Balance (v-xii)</b>                      | <b>xiii</b> | <b>34,118.05</b>     | <b>771,640.49</b>     | <b>9,306,988.86</b>   | <b>1,320,342.05</b>   | <b>28,111,425.40</b> | <b>10,372,063.14</b> | <b>49,916,577.99</b>    |