



# **REPORT**

*Of the*

**AUDITOR-GENERAL**

**ON THE ACCOUNTS & FINANCIAL STATEMENTS**

**Of**

**EKITI STATE GOVERNMENT OF NIGERIA**

**FOR THE YEAR ENDED**

**31ST DECEMBER, 2025**

# **SECTION ONE**

## **EKITI STATE AUDITOR-GENERAL'S AUDIT CERTIFICATE**

# **EKITI STATE AUDITOR-GENERAL'S ANNUAL REPORT ON THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS OF EKITI STATE FOR THE YEAR ENDED 31ST DECEMBER, 2025**

## **AUDIT CERTIFICATE**

### **Introduction**

The accounts of the government of Ekiti State, Nigeria for the year ended 31<sup>st</sup> December, 2025 have been audited under my direction in accordance with the dictate of section 125(2) of the constitution of Federal Republic of Nigeria 1999 (as amended) and section twenty-seven (27) sub-sections one to six (1-6) of Ekiti State Audit Law (No 3) of 2021 (as amended).

The Consolidated Financial Statements reproduced in section 6 of this Report comprised of: Consolidated Statement of Financial Position, Consolidated Statement of Financial Performance, Consolidated Statement of Changes in Net Assets/Equity, Consolidated Statement of Cash Flows, Consolidated Statement of Comparison of Budget and Actual, and Notes to the Consolidated Financial Statements, including a Summary of Significant Accounting Policies. This report also included Statement of Responsibility for the State Consolidated Financial Statements by the Accountant-General.

### **1.1 Responsibility for the State Consolidated Annual Financial Statements**

In accordance with the provisions of Section 24 of Finance (Control and Management) Act, Cap F26 LFN 2004 and Section 02001 of the Financial Administration, the Accountant-General is the Chief Accounts Officer for the receipts and payments of Government of Ekiti State. It is the responsibility of the Accountant-General to establish and maintain an adequate system of Internal Controls designed to provide reasonable assurance that the transactions recorded are within statutory authority, properly record the use of public financial resources by the Government and ensure that the Financial Statements fairly reflect the true financial position of Government and its operations in accordance with the provisions of the above stated Act. The Accountant-General is responsible for the preparation and presentation of the State Consolidated Annual Financial Statements (CAFS) in accordance with the International Public Sector Accounting

Standards (IPSAS) Accrual Basis adopted by the Financial Reporting Council of Nigeria (FRCN). Thus, the Accountant General has prepared and submitted to me for audit the State CAFS as reproduced in Section 6 of my report, in compliance with extant regulations.

### **1.2. Responsibilities of Auditor-General**

The Ekiti State Auditor-General is the officer responsible under section 125(2) of the constitution of the Federal Republic of Nigeria, 1999 (as amended) and section 27(1-6) of Ekiti State Audit law (NO 3) of 2021, for audit and report on the accounts of all Ministries, Departments and Agencies (MDAs) of Government and all persons and bodies established by law and entrusted with collection receipt custody and issue and or payment of public moneys or with the receipt, custody, issue, sale transfer or delivery of any stamps, securities, stores or other properties of the government of Ekiti State and for the certification of the Annual Accounts of the State Government. The Auditor-General shall examine in such manner as he may deem fit, the accounts as related to public funds and property and shall ascertain whether in his opinion:

- i. The accounts have been properly kept;
- ii. All public moneys have been fully accounted for and rules and procedures applied are sufficient to ensure an effective check on the assessment, collection and proper allocation of revenue;
- iii. Moneys have been expended, maintained and rules and procedures applied are sufficient to safeguard and control public property and funds.

### **1.3 Opinion**

I have audited the financial statements of Ekiti State Government for the year ended 31st December, 2025 in accordance with section 125 subsection 2 of the Constitution of Federal Republic of Nigeria, 1999 (as amended) and Section 27 (1-6) of Ekiti State Audit Service Law (No 3) of 2021.

The Consolidated Financial Statements reproduced in section 6 of this Report comprised of: Consolidated Statement of Financial Position, Consolidated Statement of Financial Performance, Consolidated Statement of Changes in Net Assets/Equity, Consolidated Statement of Cash Flows, Consolidated Statement of Comparison of Budget and Actual, and Notes to the Consolidated Financial

Statements, including a Summary of Significant Accounting Policies. This Report also included Statement of Responsibility for the State Consolidated Financial Statements by the Accountant-General.

The audit was conducted in accordance with the International Standards on Auditing (ISA) and standards/ guidelines of the International Organisation of Supreme Audit Institutions (INTOSAI). In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements (GPFS) which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) as described in the Statement of Accounting Policy in Accountant-General's Report. I have obtained information and explanations which to the best of my knowledge were relevant and necessary for the purpose of the Audit. The audit has provided me with reasonable evidences and assurances that formed the basis for my independent opinion.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Ekiti State, and (of) its financial performance and its cash flows for the year ended 31<sup>st</sup> December, 2025 in accordance with International Public sector Accounting Standards [IPSAS].

### **1.3.1 Special Opinion**

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Program for Results. The expenditure framework [and receipts] is detailed in Annexures ia and ib in the attached General Purpose Financial Statements of Ekiti State Government. In my opinion, Annexures ia and ib present fairly, in all material respects, the expenditures incurred [and funds received] against the World Bank assisted States Program for Results by the State for the year ended 31<sup>st</sup> December, 2025 in accordance with IPSAS as described in the Statement of Accounting Policies in Accountant-General's Report.

## PROGRAMME FOR RESULT (P for R)

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

### **1.3.2 Disclosure Notes in the State's Financial Statements For 2025**

Ekiti State is participating in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Results. For participation in the Program, the State must fully meet the eligibility criteria and amount earned is determined by performance against a set of disbursement linked results which terms are defined in **Subsidiary Grant Agreement**. The achievement of performance by the State is verified by an Independent Verification Agent (IVA). The Program Expenditure Framework for SFTAS/SABEER Program comprises expenditures incurred in the following budget lines:

The State was found eligible to participate in the Program for 2019 verification and disbursements exercise that occurred during the year. Verification and disbursement for 2024 occurred in 2025. The disbursements below were received as grants from the Federal Government in the State’s Consolidated Revenue Fund and were reflected in the activity and balances under **Note 26** (note for cash and bank balances)

<b>Details</b>	<b>2025 N</b>	<b>2024 N</b>
SFTAS/SABER Grants	17,208,621,747.74	4,637,192,265.60

**1.4 Key Audit Matters**

Key audit matters are those that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of the audit of financial statements as a whole, and in forming my opinion thereon, I do not provide a separate opinion on these matters.

**1.4.1 Investment**

During the year under review, three investments totalling N12,082,744,424.65 were recognized. There was an increase of N8,183,007,332.55 above year 2024 figure of N3,899,737,092.10. The rise was attributed to the stocks (shares in quoted companies) which were involved in trade Market and additional stocks of UBA Bank, First Holdco Plc, Commercial Paper, treasury bills recognized during the year under review. The Ikun Ekiti Dairy Farm Production (Associate) investment retained its value to the tune of N640,000,000.00 and the Ire Clay Products Ltd investment also retained its investment value N267,000,000.00 as that of 2024.

#### **1.4.2 Investment Property**

The investment property showed a net book value of N24,721,476,077.12 as at 31st December, 2025 after cumulative depreciation of N4,174,559,976.04 and N504,19,919.94 charged in the year under review. The decrease in Net book Value of investment property for the year under review from N25,226,995,997.05 in the previous year was as a result of depreciation charged on the investment property.



29-04-2025

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

## **SECTION TWO**

# **APPRAISAL OF YEAR 2025 BUDGET PERFORMANCE**

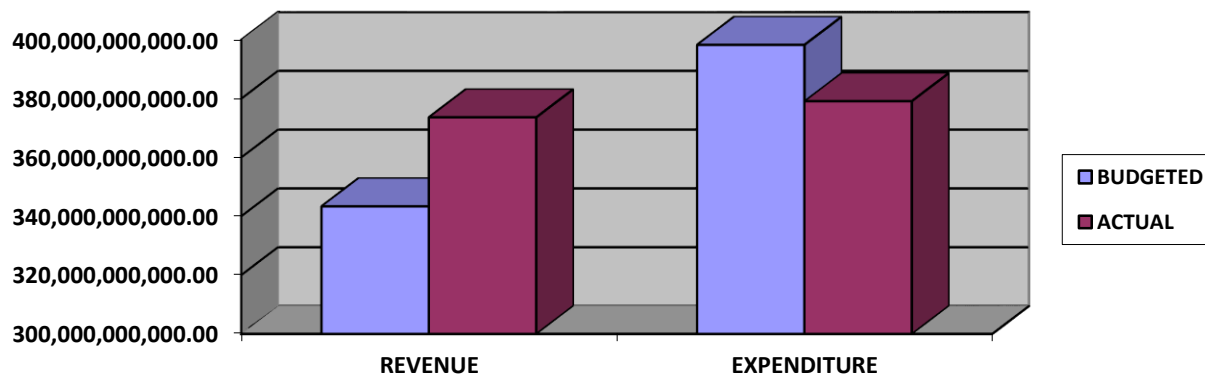
## 2.1 BUDGET COMPARISM AND PERFORMANCE

The aggregate revenue and expenditure projected and approved for the State in year 2025 was **Three Hundred and Ninety-Eight Billion, Three hundred and Twenty-Five Million, Three Hundred and Eighty-three thousand, Nine Hundred and Five naira and Forty-Three Kobo** (N398,325,383,905.43) as revised. This shows a balanced budget for the year under review and this has been a consistent trend in the last six years.

Both the projected revenue and expenditure showed geometrical increase of N26,171,226,336 (i.e., 6.5% Increase) when compared with the budgeted figure of N372,154,157,569.39 for the year 2024.

The actual receipts recorded for the budget year was N 438,242,791,055.26 while actual expenditure was 379,169,863,662.08 with a resultant aggregate surplus of N59,072,927,393.18. The revenue and expenditure achieved a performance level of 110% and 95% respectively in the budget year as against 119% and 100% achieved in year 2024. This revealed a slight decrease in the revenue performance by 9% and a decrease in performance of expenditure by 5% when compared with their performances in the previous year. Audit observed that actual expenditure deviation from total budgeted expenditure was 5% in 2025 as against 0.004% in 2024 and 10% in 2023. The revenue experienced an increase over budgeted figure with 10% as against 19% experienced in 2024. The aggregate expenditure out-turns of 5% achieved during the year under review met the standard of <15% target. The budget performance is as shown below:

## BAR CHART SHOWING THE 2024 BUDGET PERFORMANCE



## 2.2 REVENUE PROFILE AT A GLANCE

RECURRENT RECEIPTS	ESTIMATE 2025 N	ACTUAL 2025 N	PERFORMANCE %
Government Share of FAAC	69,416,972,553.77	111,103,839,896.96	160
Government Share of VAT	80,580,551,114.00	78,351,767,956.85	97.23
IGR	48,067,107,896.73	56,482,538,199.45	117
Investment Income	Nil	741,495,710.96	0
Other Receipts	Nil	3,193,732,178.14	0
Special Receipts	54,926,057,439.87	64,582,028,175.97	118

<b>TOTAL RECURRENT RECEIPTS</b>	252,990,689,004.37	314,455,402,118.33	124
<b>Capital Receipts</b>	<b>75,331,158,070.00</b>	<b>53,783,852,105.87</b>	71
<b>Budget B/F</b>	<b>70,003,536,831.06</b>	<b>70,003,536,831.06</b>	0
<b>TOTAL</b>	<b>398,325,383,905.43</b>	<b>438,242,791,055.26</b>	110

*Source: Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2025.*

### **2.2.1 RECURRENT REVENUE BUDGET AND ACTUAL**

From the above analysis, the sum of N252,990,689,004.37 which represents 64% of the aggregate estimated receipts was envisaged from recurrent receipts while the sum of N75,331,158,070.00 representing 19% was proposed to be received from Capital Receipts while the sum N70,003,536,831.06 representing 17% formed the budget balance brought forward in the year under review.

The actual recurrent revenue received in 2025 was N314,455,402,118.33. This represents 124% performance level and increase of 24% above the budgeted figure. However, the amount collected in 2025 had a decrease of N13,857,814,600.80 (approximately 4%) when compared with its corresponding figure of N328,313,216,719.13 for the year 2024.

The analytical review of the actual recurrent revenue of N314,455,402,118.33 as stated above showed that the Government share of FAAC recorded a budget performance of 160% with 60% above the budgeted revenue. Value Added Tax had a budget performance of 97% and this indicated 3% below the budgeted. The Internally Generated Revenue had a budget performance of 117% with a significant increase of 17%. The Special Funds receipt for the year was N64,482,028,175.97 had a performance of 118% with overturn of 18% in the year under review. The "Other receipts" performance could not be evaluated due to No budgetary provision. However, it recorded the sum of N3,193,732,178.14 which had a decrease of N3,158,788,776.69 (49.72%) when compared to other revenue receipt of N6,352,520,954.83 in year 2024. There was also investments income of N741,495,710.96 which had no revenue expectation in the year.

### **RECOMMENDATION**

The above analyses show an indication of increase in high flow of revenue to the State which could be traceable to removal of subsidy, unification of forex and high Non-oil Revenue bringing about increase in FAAC Statutory Revenue. The increase in the percentage of Value added tax from 5% to 7.5% by the Federal Government was also another factor. These two sources of Revenue (FAAC Statutory Revenue and VAT) formed 60% of the total recurrent revenue. There was no revenue budget made for investment income, and other receipts despite their existence in the preceding year. As explained in my last year report, the Ministry of Budget should take into account all pertinent considerations prior to forecasting figures for each of the revenue sources in this category. For a more accurate estimate, the Department should coordinate with the State Internal Revenue Service to determine the State's ability to generate revenue especially on income investments. To prevent opportunistic revenue prediction, this becomes imperative.

### **2.2.2 CAPITAL RECEIPTS BUDGET AND ACTUAL**

The actual Capital Receipt recorded for the year 2025 was N53,783,852,105.87 as against N75,331,158,070.00 projected; translating to 71% budget performance and a decrease of 26% when compared with 97% attained in the preceding year. The Capital receipts experience a significant decrease of N20,329,854,955.22 (27%) when compared with year 2024

The components of the Capital Receipts in the current year were proceeds from

- (i) Foreign Loans (Drawn downs) –N26,739,463,509.12
- (ii) Aids and Grants- N 27,044,388,604.75

The Capital Receipts Budget performance showed a decrease in the year under review in contrast with the increase trends in last 3 years.

### **RECOMMENDATIONS:**

The government is advised to undertake an investment strategy that would ensure increase in capital receipts for quick economic growth and development.

### 2.3.1 ACTUAL REVENUE COMPARISON BETWEEN 2024 AND 2025.

	REVENUE	ACTUAL	ACTUAL	DIFFERENCE	PERCENTAGE OF DIFFERENCE
S/N		2025	2024		%
		N	N		
1	Government Share of FAAC	111,103,839,896.96	225,342,398,398.51	-114,238,558,501	50.69%
2	Government Share of VAT	78,351,767,956.85	61,884,500,857.03	16,467,267,099.82	26.60%
3	IGR	56,482,538,199.45	34,671,046,808.76	21,811,491,390.69	62.90%
4	Investment Income	741,495,710.00	62,749,700.00	678,746,010	1082%
5	Other receipt (Draw Down)	26,739,463,509.12	16,198,951,097.00	10,540,512,412.12	65%
6	Internal Loan	Nil	2,722,353,990.97	2,722,353,990.97	100%
7	Aids and Grants	27,044,388,604.75	55,192,401,973.12	-28,148,013,368.30	50.9%
8	Sundry Receipts	64,582,028,175.97	6,352,520,954.83	58,229,507,221.14	916.6%
	<b>TOTAL</b>	<b>365,045,522,053.10</b>	<b>402,426,923,780.22</b>	<b>37,381,401,727.10</b>	<b>9.2%</b>

**SOURCE:** Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2025.

From the above analysis, the aggregate receipt was N365,045,522,053.10 in the year 2025, as against N402,426,923,780.22 in the preceding year. This shows a decrease of 9.2% when compared with year 2024.

The Government Share of FAAC (Statutory Allocation) experienced a high decrease by 50.69% from N225,342,398,398.51 in year 2024 to 111,103,839,896.96 in year 2025.

The Value Added Tax recorded an increase of 26.60% in the year. On the overall, the State received the sum of N189,455,607,853.80 from the Federation Account in the year as against N287,226,899,255.50 received in year 2024. This could be attributed to reduction in crude oil production and oil taxes. The reduction in other FAAC Receipts in particular Exchange rate gain (Low FX windfall) was also a major cause.

There was an investment income of N741,495,710 in the year under review which had N62,749,700 return in year 2024. The Internally Generated Revenue had significant increase of 62.90% in 2025 compare to 9.05% in 2024 and Sundry Receipts had an exponential increase from N6,352,520,954.83 to N64,582,028,175.97 (i.e 916.6% rise).

Other Receipts which were draw-down from Foreign Loan significantly increased from N16,198,951,097 in the year 2024 to N26,739,463,509.12 in the year 2025.

Aids and Grants increased significantly from N55,192,401,973.12 in the preceding year to N27,044,388,604.75 in the current year translating to 144.35% increase.

### 2.3.2 COMPARATIVE ANALYSIS OF INTERNALLY GENERATED REVENUE PERFORMANCE FOR YEAR 2024 AND 2025

	REVENUE			PERFORMANCE		
	DESCRIPTIO N	ACTUAL 2025	FINAL BUDGET 2025	%	VARIANCE	ACTUAL 2024
		₦	₦		₦	₦
	<b>TAX REVENUE</b>	-	-		-	-
1	<b>Personal Taxes:</b>					
2	Pay-As-You- Earn	17,154,183,096.57	15,386,662,326.13	111	1,767,520,770.44	9,613,946,816.59
3	Development Levy	1,302,356,949.29	1,000,000,000.00	130	302,356,949.29	1,085,759,646.35
4	Withholding Tax	2,102,194,923.84	1,408,000,000.00	149	694,194,923.84	1,993,849,820.71
5	Direct Assessment	1,228,715,061.59	1,399,000,000.00	88	(170,284,938.41)	982,321,645.16

6	Capital Gains Tax	2,346,777.22	10,000,000.00	23	(7,653,222.78)	4,161,150.02
7	Tax Audit	610,761,828.46	500,000,000.00	122	110,761,828.46	403,728,016.92
8	Stamp Duties	-	-	-	-	189,694.00
9	Other Services Taxes	4,166,214,000.69	4,035,659,713.34	103	130,554,287.35	2,081,971,311.19
	<b>TOTAL TAX REVENUE</b>	<b>26,566,772,637.66</b>	<b>23,739,322,039.47</b>	112	2,827,450,598.19	<b>16,165,928,100.94</b>
	<b>Non Tax Revenue</b>		-		-	
10	Licenses General	450,961,627.20	547,390,849.52	82	(96,429,222.32)	350,610,169.52
11	Fees - General	21,777,935,671.04	13,589,070,769.44	160	8,188,864,901.60	11,186,348,019.16
12	Fines - General	1,429,687,838.92	3,113,048,929.54	46	(1,683,361,090.62)	1,470,817,753.87
13	Sales - General	320,680,038.52	451,161,082.35	71	(130,481,043.83)	196,968,485.15
14	Earnings - General	5,838,769,734.48	6,266,150,076.41	93	(427,380,341.93)	5,226,471,454.11
15	Rent On Government Buildings	400.00	7,300,000.00		(7,299,600.00)	30,000.00
16	Rent On Lands & Other General	97,730,251.63	80,764,150.00	121	16,966,101.63	73,872,826.01
17	Repayment - General		244,900,000.00	-		
18	Investment Income	-	-		-	-
19	Interest Earned	-	28,000,000.00	-	(28,000,000.00)	-
	<b>TOTAL NON-TAX REVENUE</b>	<b>29,915,765,561.79</b>	<b>24,327,785,857.26</b>	123	<b>5,587,979,704.53</b>	<b>18,505,118,707.82</b>

	<b>TOTAL</b>	<b>56,482,538,199.45</b>	<b>48,067,107,896.73</b>	118	8,415,430,302.72	<b>34,671,046,808.76</b>
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SOURCE: Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2025

From the above analysis, the IGR collected in year 2025 was N56,482,538,199.45 which showed a significant increase of N21,811,491,390.69 (approximately 62.9%) when compared with its corresponding figure of N34,671,046,808.76 for the year 2024.

There had been a continuous increase in the IGR of the State when compared to the previous years. The IGR for the year under review with a percentage increase of 62.9% showed a drastic rise in the rate of increase when compared with year 2024 figure.

The Pay-as-you-earn (Payee) however, experienced an increase when compared to the previous year. It had an increase of N7,540,236,279.98 which indicated 78% (approximately) with a good budgetary performance of 111%. The IGR to Total Revenue percentage which was 30% experience increase when compared with 7.8% obtained in the previous year. Further analysis showed that:

(a) The budget performance of IGR heads ranged from as high as 160% for some heads to as low as 23% for others while revenue was not generated from Stamp duties, rent on government building, and interest earned in the year under review.

(b) Direct Assessments which represents tax revenue generated from the informal sector had an increase from N982,321,645.16 in year 2024 to N1,288,715,061.59 in the year 2025. Its ratio to total IGR was 2.28% which was lower than 2.83% achieved in the previous year. The percentage of Development levy to the total IGR generated was 2.30% in 2025. This was lower when compared to just 3.13% ratio in year 2024, 0.61% in year 2023, 2.27% in year 2022 and 1.03% in the year 2021. The Internal Revenue service should do more to generate revenue in the informal sector of the State. In order to spur further revenue generation, the Internal Revenue Service must build a comprehensive database of taxpayers, tax assessments, tax payments, and tax arrears in the State. It is impossible to anticipate better performance from the informal sector in the absence of a reliable and precise database as earlier reiterated in the previous reports.

(c) The Tax Audit in the year under review experienced an increase of N207,033,811.54. With this increase, the sum of N610,761,828.46 generated in the year had a performance of 122% when compared with the budgeted figure.

(d) The Non-Tax Revenues which represented IGR of MDAs, Parastatals and Tertiary Institutions collected in the year amounted to N29,915,765,561.79 with a budget performance of 141%. There was an increase of N11,410,646,853.97 (approximately (62%) when

compared with the sum of N18,505,118,707.82 generated in the year 2024. However, it was observed that; some MDAs revenue heads were not able to meet or exceed their revenue targets for the year.

There should be continuous engagement with the MDAs in order to identify why they were unable to meet their revenue targets and the reason why some could not even generate any revenue in the current year with a view to safeguard against reoccurrence in the future.

The IGR to personnel costs, recurring expenses, and total expenses for the year were 88.36%, 25.26% and 14.17%. This showed a significant increase when compared to comparative ratio 78.73%, 15.46% and 9.05%, respectively. This is an indication of slight improvement in the State IGR to cater for costs of personnel, recurring expenses, and total expenses. Therefore, the State must continue to pursue a vigorous IGR collection in order to lessen its reliance on Federation Accounts.

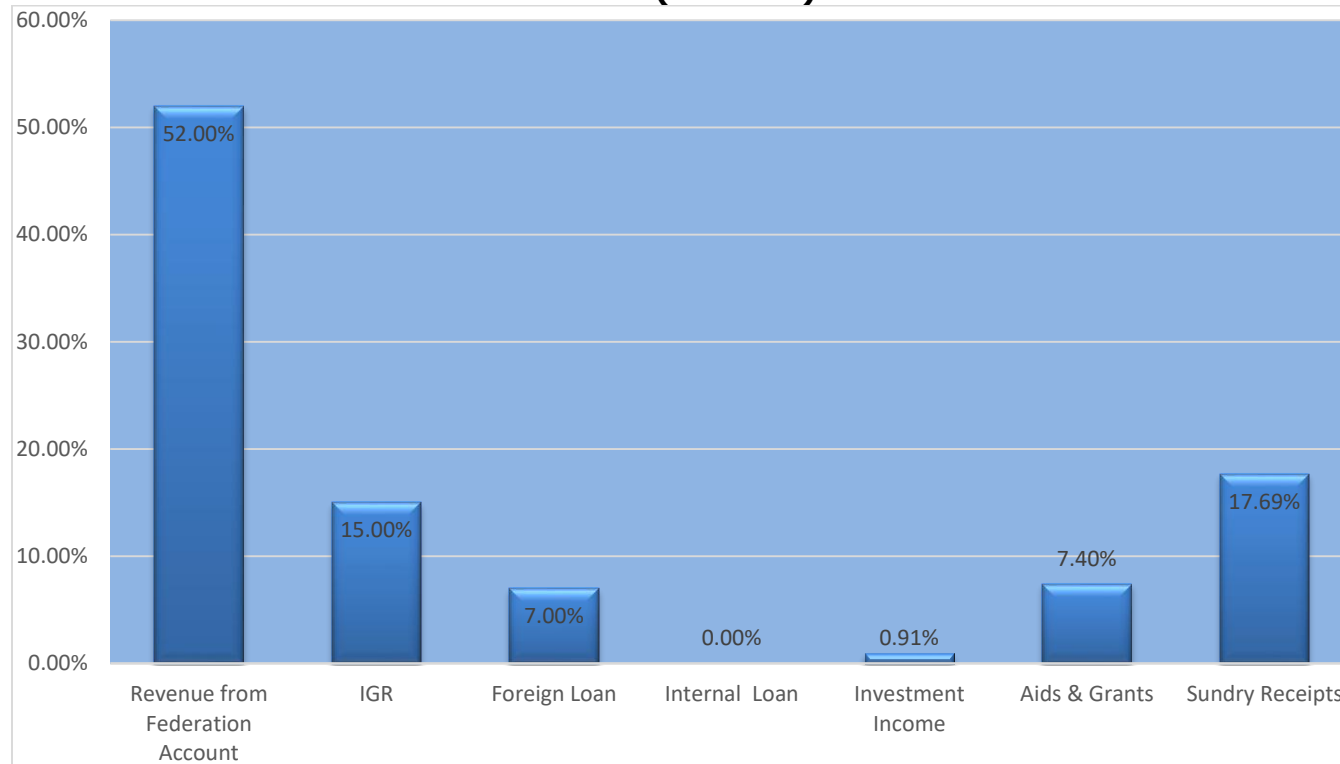
### **RECOMMENDATIONS:**

#### **My recommendations in the previous report are as stated below:**

- i) Enumeration of tax payers in the informal sector across the State with the ultimate aim of building a robust data base with clear vision of increasing the State revenue generation capacity is suggested.
- ii) To encourage the informal sector, a Tax Day may be introduced where best tax payers from the sector are recognized and given awards.
- iii) All MDAs in the State should be made to include in their revenue returns all arrears of revenue as at the reporting date.
- iv) Massive awareness campaign to sensitize the public on their tax obligations toward the State. For instance, bill boards showcasing projects financed with tax money could motivate tax payers to pay more.
- v) Building the capacity of staff, investing in relevant technology and equipment can as well help in boosting IGR.
- vi) Need to develop incentives for the revenue generating agencies to ensure that there is an alignment of interest.
- vii) Improving ease of paying taxes: Easier methods of paying taxes should be introduced like paying through phone or buying airtime.
- viii) Intense Awareness about the new tax law should be created to ensure compliance in the filling of tax returns

- ix) Allocating revenue projections to MDAs arbitrarily without basis should stop. Realistic and achievable revenue targets agreed to by MDAs should be set for them in the budget.
- x) Creation of revenue budget heads for new areas of revenue generation.

**2.3.3 BAR CHART ANALYSIS OF 2024 TOTAL REVENUE BUDGET (SOURCE)**



The Bar chart above depicts the revenue profile of the State for the current financial year. As revealed by the chart, 4.7% of the aggregate revenue was generated through Loan (4.02% External and 0.68% Internal). This has increased when compared with 4.7% recorded in 2024 even when there was no internal loan in the year under review. The Internally Generated Revenue contributed only

15% indicating an increase of 6.39% when compared to 8.61% of the aggregate revenue achieved in year 2024. The contribution from Federation Account to the total revenue was 52% showing reduction in reliance on federal allocation when related to 71.37% of the total revenue obtained in year 2024. Apart from the substantial decrease in ratio, when compared to year 2024, there is also an indication of continuous decrease when compared to years of 2023 and 2022 which had 59.18% and 55.60% respectively.

The above could be traceable to high improvement in revenue generated by the State Internal Revenue Service and drastic reduction in revenue from Federal Account. Audit is still of the opinion that revenues derived from petroleum sources are erratic and unpredictable, therefore, should not be solely relied upon.

**RECOMMENDATIONS:**

In view of the above, the following recommendations should be considered;

1. Provide an accurate database of taxpayers integrated with Tax Identification Number (TIN).
2. Diversification of revenue sources other than the existing ones.
3. Tax clearance Certificate should be made more obligatory in obtaining any government services in the state.
4. Ensure that staff of Internal Revenue Service (IRS) have appropriate qualifications and skills, necessary to handle revenue collection through appropriate training programs.
5. Give evidences of revenue collection with appropriate security features to avoid falsification of such documents.
6. Collaborate with banks, religious and civil society organizations and other stakeholders in creating awareness on the benefits of tax payment.
7. Tag specific projects to internally generated funds to make citizens feel that there is value for tax paid in order to earn their trust.
8. Do continuous engagement with stakeholders to enhance adherence to tax payment especially the newly introduce ones in Ekiti like Land use charge.
- 9 Create continuous awareness on the need to pay taxes through vigorous advertisement via; media stations, social media and bill boards throughout Ekiti State.
- 10 Give incentives to early and consistent taxpayers to encourage early payment of tax.

## 2.4 THE EXPENDITURE PROFILE FOR 2025

<b>EXPENDITURE</b>	<b>ESTIMATE 2025</b> <b>₦</b>	<b>ACTUAL 2025</b> <b>₦</b>	<b>PERFORMANCE</b> <b>%</b>
Recurrent Expenditure	223,591,058,990.64	204,524,948,872.48	91
Capital Expenditure	174,734,324,914.79	174,644,914,789.60	100
<b>TOTAL</b>	<b>398,325,383,905.43</b>	<b>379,169,863,662.08</b>	<b>95</b>

**SOURCE:** Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2025

From the analysis above, the aggregate expenditure projection for the year under review was 398,325,383,905.43 as against N372,154,157,569.39 budgeted for the year 2024, thus resulting to a remarkably increase by N26,171,226,336.04 (107%) over the preceding year's budget. However, the sum of N379,169,863,662.08 was actually expended in the year resulting to a budget performance of 95% which was lower than that of preceding year by 5% approximately.

### 3.4.1 RECURRENT EXPENDITURE

The recurrent expenditure proposed for the year was N 223,591,058,990 representing 56% of total expenditure budget. This was an increase of N43,236,721,651.15 (24%) over the previous year's figure of N180,354,337,339.49.

The actual recurrent expenditure incurred in 2025 was N204,524,948,872.48 translating to 91% budget performance. It was also 6% below the budget performance of 97% achieved in year 2024. The actual recurrent expenditure was 46.66% to actual total revenue and 65.04% of actual recurrent receipts for the year under review.

The details of recurrent expenditure are given below:

S/ N	DETAILS OF EXPENDITURE	APPROVED BUDGET	ACTUAL EXPENDITURE	VARIANCE/ EXCESS	PERFORMAN CE
		2025	2025		
		N	N	N	%
1	Personnel Cost	50,813,192,222.24	48,241,635,033.79	2,571,557,188.45	95%
2	Social Benefits	15,279,669,315.41	15,060,152,187.66	219,517,127.75	99%
3	Overhead Cost	85,732,749,702.36	82,253,421,327.18	3,479,328,375.18	96%
4	Grants to Parastatals	39,865,447,750.64	39,040,394,721.91	825,053,028.73	98%
5	Public Debt Charges and Repayment of Local Loans	14,400,000,000	13,321,179,006.58	1,078,820,993.42	93%
6	Foreign Loan Repayment	17,500,000,000	6,608,166,595.36	10,891,833,404.64	38%
	<b>TOTAL</b>	<b>223,591,058,990.65</b>	<b>204,524,948,872.48</b>	19,066,110,118.17	91%

**SOURCE:** - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2025.

### 3.4.2 ACTUAL RECURRENT EXPENDITURE COMPARISON BETWEEN 2024 AND 2025.

s/n	DETAILS OF EXPENDITURE	ACTUAL 2025	ACTUAL 2024	DIFFERENCE	%
		N	N	N	DIFFERENCE
1	Personnel Cost	48,241,635,033.79	29,075,560,993.47	19,166,074,040.32	66%
2	Social Benefits	15,060,152,187.66	14,958,399,947.84	101,752,239.82	1%
3	Overhead Cost	82,253,421,327.18	56,218,278,783.48	26,035,142,543.70	46%

4	Grants to Parastatals	39,040,394,721.91	43,377,546,675.85	-4,337,151,953.94	-10%
5	Public Debt Charges	7,379,127,582.76	8,227,704,650.56	-848,577,067.80	-10%
6	Repayment of Loans Foreign	6,608,166,595.36	6,742,730,882.40	-134,64,287.04	-2%
7	Local Bank	5,942,051,423.82	9,296,682,693.24	-3,354,631,269.42	-36%
8	Bond	2,318,108,474.49	2,102,592,720.00	215,515,754.49	10%
9	FGN Bond	766,512,399.27	852,618,870.79	-86,106,471.52	-10%
10	Bailout	-	6,482,990,250.00	-6,482,990,250	nil
11	CBN(DCRR)	1,044,990,934.95	1,198,048,964.07	-153,058,029.12	-13%
12	CBN-Bridging Facility	-	18,225,336,103.89	-18,225,336,103.89	nil
13	Budget Support Fund	-	16,249,201,182.47	-16,249,201,182.47	nil
14	Expenditure financed by Aids and Grants	212,490,733.56	195,651,822.70	16,838,910.86	9%
<b>15</b>	<b>TOTAL</b>	<b>208,867,051,414.75</b>	<b>213,203,344,540.76</b>	<b>4,336,293,126.01</b>	<b>-2%</b>

**SOURCE:** - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2025.

From the above analysis, the actual recurrent expenditure for the year had a decrease of N4,336,293,126.01 (2%) when compared with year 2024 figure. This could be traceable to the balance payment of CBN-Bridging facility of N18,225,336,103.89 and bailout payment of N16,249,201,182.47 in the preceding year, the absence of this payments helped to reduce the recurrent expenditure of the State combined with the Government determination to defray the domestic loans. Unlike last year when it recorded N56,218,278,783.48 the current year overhead which stood at N82,253,421,327.18 had a significant increase of N26,035,142,543.70 signifying 46% increase.

### **2.4.3 SECTORAL PERFORMANCE:**

The overall indices of the recurrent expenditure (Overhead cost) can best be demonstrated with the use of sectorial analysis to show the effective and efficient implementation of the year's budget.

### SECTORAL ANALYSIS OF RECURRENT EXPENDITURE (OVERHEAD COST)

S/N O	ADMIN CODE	SECTORS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	PERFO RMANC E %	ACTUAL 2024
			₦	₦	₦		₦
1	A	ADMINISTRATI ON SECTOR	29,364,175,434.31	31,150,968,005.55	1,786,792,571.24	94	14,740,253,328.45
2	B	ECONOMIC SECTOR	45,022,328,627.81	45,737,259,157.01	714,930,529.20	98	38,144,821,688.47
3	C	LAW AND JUSTICE SECTOR	1,156,616,163.50	1,161,600,000.00	4,983,836.50	99.98	1,157,652,694.70
4	D	REGIONAL SECTOR	21,970,000.00	36,935,000.00	14,965,000.00	59	39,764,000.00
5	E	SOCIAL SECTOR	6,688,331,101.56	7,645,987,539.80	957,656,438.24	87	2,135,787,071.86
		<b>TOTAL</b>	<b>82,253,421,327.18</b>	<b>85,732,749,702.36</b>	<b>3,479,328,375.18</b>	<b>96</b>	<b>56,218,278,783.48</b>

**SOURCE:** - Financial Reports of the Accountant-General, Ekiti-State for the year ended 31st December, 2025

The sectorial analysis of the Overhead Costs as shown above, revealed that all sectors performed above average between 55.51% and 99.98% except for Regional Sector which had 59%. Further critical look into the analysis showed that only two sectors: Administrative and Economic sectors accounted for 90% (N74,386,504,062.12) of the total Actual Overhead cost of N82,253,421,327.18 for the year under review.

It is essential to emphasize that all sectors are required for effective service delivery and the achievement of planned social, economic, and political objectives. As a result, they must be adequately funded. The overall performance percentage increased from 81.57% recorded in the year 2024 to 96% in the year under review.

## 2.5 CAPITAL EXPENDITURE

	<b>BUDGET 2025 N</b>	<b>ACTUAL 2025 N</b>	<b>PERFORMANCE %</b>
CAPITAL EXPENDITURE	174,734,324,914.79	174,644,914,789.60	99.9
<b>TOTAL</b>	<b>174,734,324,914.79</b>	<b>174,644,914,789.60</b>	<b>99.9</b>

**SOURCE:** - Financial Reports of the Accountant-General, Ekiti-State for the year ended 31st December, 2025.

The sum of N174,734,324,914.79 was proposed as capital expenditure for the year 2025 representing 46% of the total budgeted expenditure. The figure was below the 2024 projected capital expenditure by N17,065,495,315.11 translating to a decrease by approximately 9%.

The actual capital expenditure for the year was N174,644,914,789.60. This represents 99.9% of budget performance, 39.85% of total revenue collected, 324.71% of actual capital receipts and 46% of actual total expenditure for the year.

In the current year, the budgeted Capital Expenditure to budgeted Recurrent Expenditure ratio was 1:0.78(approximately) while the actual Capital Expenditure to Recurrent Expenditure ratio recorded in the year was 0.85:1(approximately)

Audit observed that the 2025 capital budget was a deficit budget with a projected capital receipt of N82,331,158,070.00 and planned expenditure of N174,734,324,914.79. The deficit, which was 53% of the Capital Expenditure.

### 2.5.1 CAPITAL EXPENDITURE PERFORMANCE ON SECTORAL BASIS FOR 2025

SUMMARY BY SECTORS	ACTUAL	BUDGET	PERFORMANCE
ADMINISTRATION SECTOR	7,331,712,433.53	18,960,180,819.74	39%
ECONOMIC SECTOR	135,681,179,525.17	122,910,807,936.77	110%
LAW & JUSTICE SECTOR	20,000,000	396,060,861.12	5%
REGIONAL SECTOR	-	10,000,000.00	0.00%
SOCIAL SECTOR	14,861,242,748.87	15,693,975,480.48	95%
<b>TOTAL (A)</b>	<b>157,894,134,707.57</b>	<b>157,971,025,098.11</b>	<b>99.9%</b>
<b>SPECIAL PROGRAMS/PROJECTS (B)</b>	<b>16,750,780,082.03</b>	<b>16,763,299,816.68</b>	<b>99.9%</b>
<b>CAPITAL EXPENDITURE GRAND TOTAL (A+B)</b>	<b>174,644,914,789.60</b>	<b>174,734,324,914.79</b>	<b>99.9%</b>

**SOURCE:** - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2025.

The above table indicates that, the total performance of capital expenditure which was 83% in year 2024 increase by 16.9% to 99.9% in year 2025. Additionally, it was observed that Law & Justice and regional sectors with budgetary provisions of N396,060,861.12 and N10,000,000 respectively did not perform so well in the year under review 5% and 0% respectively. The administrative sector which had actual expenditure of N7,331,712,433.53 and budgetary provision of N18,960,180,819.74 had a below average performance of 39%. A close look at the table showed that 86% of the N157,894,134,707.57 total main capital expenditure came from the economic sectors' actual capital expenditures. Since infrastructure spending and growth are clearly closely linked, all sectors should have enough budgetary resources. Any economy that wants to pursue sustainable growth and development needs to continuously improve its capital and infrastructure spending performance

### 2.6 OBSERVATIONS ON FUND DISTRIBUTION TO MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs):

Audit analysis showed that both capital and recurrent expenditure were not distributed as appropriated in the budget. Some Ministries, Departments and Agencies could not access fund to execute their programmes included in the year's budget

## 2.6.1 MDAS WITH LOW EXPENDITURE PROFILE

(a)

### OVERHEAD COST

S/ N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	FINAL BUDGET 2025	PERFORMA NCE	VARIANCE	ACTUAL 2024
1	011100700100	Ekiti State Bureau Of Public Procurement	27,700,000.00	72,000,000.00	38.47%	44,300,000.00	26,970,000.00
2	011101000200	Civil Service Transformation	1,680,000.00	5,000,000.00	33.60%	3,320,000.00	1,652,000.00
3	011111200400	Government Asset Unit	200,000.00	2,400,000.00	8.33%	2,200,000.00	2,360,000.00
4	011111200900	Open Governor Partnership (OGP Activities)	1,200,000.00	3,000,000.00	40.00%	1,800,000.00	1,180,000.00
5	012300300100	Broadcasting Service Of Ekiti State	52,646,496.05	110,000,000.00	47.86%	57,353,503.95	3,967,630.67
6	014500100100	Public Complaint Commission	1,800,000.00	6,850,000.00	26.28%	5,050,000.00	1,590,000.00
7	021510200100	Agricultural Development Programme	8,904,000.00	20,000,000.00	44.52%	11,096,000.00	13,599,000.00

8	022000700300	IPSAS Streering Committee	1,440,000.00	3,000,000.00	48.00%	1,560,000.00	1,416,000.00
9	022000700900	Projects Financial Management Units	1,200,000.00	3,000,000.00	40.00%	1,800,000.00	1,108,000.00
10	022205200300	Social Investment Coordinating office	6,822,000.00	15,000,000.00	45.48%	8,178,000.00	1,135,000.00
11	023800101600	National Social Safety Net Programme (NASSP)/(YESSO )	900,000.00	3,000,000.00	30.00%	2,100,000.00	885,000.00
12	023800102600	State CARES Cordinating Unit (SCCU)	1,680,000.00	10,916,000.00	15.39%	9,236,000.00	10,590,000.00
13	025301000100	Ekiti State Housing Corporation	7,305,000.00	35,000,000.00	20.87%	27,695,000.00	6,022,782.95
14	026000100200	Office Of Surveyor General	7,380,491.08	17,500,000.00	42.17%	10,119,508.92	8,877,317.45
15	026100100400	Ekiti State Water Sector Regulatory Agency	2,400,000.00	5,000,000.00	48.00%	2,600,000.00	2,540,000.00
16	051701000100	Agency For Adult And Non Formal Education	6,000,000.00	33,000,000.00	18.18%	27,000,000.00	5,810,000.00

17	051705300100	Ekiti State Board For Technical And Vocational Education	6,000,000.00	72,000,000.00	8.33%	66,000,000.00	5,675,000.00
18	051705400100	Ekiti State Scholarship Board	6,000,000.00	374,915,000.00	1.60%	368,915,000.00	6,080,000.00
19	052110200100	Hospital Management Board	12,500,000.00	220,000,000.00	5.68%	207,500,000.00	5,270,000.00
20	053501600100	State Environmental Protection Agency	2,600,000.00	40,000,000.00	6.50%	37,400,000.00	9,780,000.00

**SOURCE:** - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2025.

**(b) CAPITAL RELEASES TO MINISTRIES/DEPARTMENTS/AGENCIES WITH LOW PROFILE**

S/ N	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL 2025	FINAL BUDGET 2025	PERFORMANCE
1	011100300100	Ekiti State Boundary Commission	2,000,000.00	10,000,000.00	20.00%
2	011111200100	General Adminsitration Department	547,834,997.51	1,435,579,197.51	38.16%
3	011200100100	Ekiti State House Of Assembly	308,321,014.78	3,909,715,000.00	7.89%
4	014000300100	Ekiti State Audit Service Commission	2,500,000.00	74,819,710.17	3.34%
5	021512000100	Livestock Productivity and Resilience Support Project (L-PRES)	27,069,500.00	1,560,000,000.00	1.74%
6	021510200100	Agricultural Development Programme	14,240,000.00	40,000,000.00	35.60%

7	021511800100	Ekiti State Rural Access And Agricultural Marketing Project (Raamp)	1,311,343,862.44	9,528,759,392.29	13.76%
8	022800100100	Bureau Of Information, Communication And Technology (ICT)	3,836,490.80	50,000,000.00	7.67%
9	023400100400	Ekiti State Public Works Corporation	218,000,000.00	600,000,000.00	36.33%
10	023800200100	State Bureau Of Statistics	10,000,000.00	70,000,000.00	14.29%
11	025300100100	Ministry Of Physical And Urban Development	25,942,706.50	55,069,369.53	47.11%
12	026000100200	Office Of Surveyor General	7,653,200.00	30,000,000.00	25.51%
13	026100100100	Ministry Of Infrastructure And Public Utilities	93,806,200.00	250,000,000.00	37.52%
14	032600100100	Ministry Of Justice	20,000,000.00	46,060,861.12	43.42%
15	051305300100	Ekiti State Office Of Disability	18,797,000.00	100,000,000.00	18.80%
16	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	15,330,000.00	35,186,331.54	43.57%
17	051700100100	Ministry Of Education, Science And Technology	736,297,512.61	1,681,572,885.64	43.79%
18	051702600100	School Of Agriculture And Enterprise Agency	10,000,000.00	40,000,000.00	25.00%
19	053500100100	Ministry Of Environment	22,607,895.00	50,000,000.00	45.22%

**SOURCE:** - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2025.

### 3.6.2 MDAS WITH BUDGETARY PROVISION WITHOUT ANY RELEASE THROUGHOUT THE YEAR

#### (a) CAPITAL

S/NO	ADMIN CODE	DESCRIPTION	ACTUAL 2025	FINAL BUDGET 2025	PERFORMANCE
1	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	50,000,000.00	0.00%
2	011100500300	Ekiti State Mortgage Board	-	20,000,000.00	0.00%
3	011101000100	Office Of Transformation And Strategy	-	12,500,000.00	0.00%
4	011102100100	Ekiti State Liaison Office Abuja	-	5,000,000.00	0.00%
5	011102100500	Ekiti State Liaison Office Lagos	-	25,000,000.00	0.00%
6	011103800100	Christian Pilgrim Board	-	5,000,000.00	0.00%
7	011111200300	Utility Service Department	-	10,000,000.00	0.00%
8	011100201900	Capital Development Authority	-	10,000,000.00	0.00%
9	011111300100	Ekiti State Pension Commission	-	6,000,000.00	0.00%
10	011200200100	House Of Assembly Service Commission	-	190,000,000.00	0.00%
11	012300100100	Ministry Of Information And Value Orientation	-	50,629,364.26	0.00%
12	012300300100	Broadcasting Service Of Ekiti State	-	30,000,000.00	0.00%
13	012500100100	Head Of Service	-	250,000,000.00	0.00%
14	012500600100	Office Of Establishment And Service Matters	-	50,000,000.00	0.00%
15	012500700100	Office Of Capacity Development And Reform	-	10,000,000.00	0.00%

16	014000100100	Ekiti State Auditor General Office	-	138,000,000.00	0.00%
17	014000200100	Local Government Auditor General Office	-	50,819,710.17	0.00%
18	014700100100	Ekiti State Civil Service Commission	-	5,000,000.00	0.00%
19	014800100100	Ekiti State Independence Electoral Commission	-	50,000,000.00	0.00%
20	016101300200	Political And Economic Affairs	-	1,500,000,000.00	0.00%
21	016101300800	Parastatals Affairs	-	5,000,000.00	0.00%
22	016101700100	Cabinet And Special Services	-	30,000,000.00	0.00%
23	021511000100	Fountain Marketing Agricultural Agency	-	90,000,000.00	0.00%
24	022000701100	Central Internal Audit	-	5,156,513.28	0.00%
25	023400100300	Ekiti State Traffic Management Agency	-	50,000,000.00	0.00%
26	023800100100	Ministry Of Budget And Planning	-	22,151,800,650.30	0.00%
27	025000100100	Fiscal Responsibility Commission	-	5,000,000.00	0.00%
28	025301000100	Ekiti State Housing Corporation	-	80,000,000.00	0.00%
29	031800100100	The Judiciary	-	50,000,000.00	0.00%
30	031801100100	Ekiti State Judicial Service Commission	-	250,000,000.00	0.00%
31	032600100300	Office Of Public Defender	-	50,000,000.00	0.00%
32	032600100400	Ekiti State Law Reform Commission	-	10,000,000.00	0.00%

34	045102100100	Ministry Of Regional and Special Duties	-	10,000,000.00	0.00%
35	051700100500	Education Trust Funds	-	45,000,000.00	0.00%
36	051700100600	State Universal Basic Education Board (SUBEB)	-	4,200,000,000.00	0.00%
37	051701000100	Agency For Adult and Non Formal Education	-	28,000,000.00	0.00%
38	051702600400	Ekiti State College of Health Science And Technology, Ijero Ekiti	-	140,000,000.00	0.00%
39	051705300100	Ekiti State Board for Technical And Vocational Education	-	116,000,000.00	0.00%
40	051705400100	Ekiti State Scholarship Board	-	10,000,000.00	0.00%
41	052100200100	Ekiti State Health Insurance Scheme	-	58,804,385.21	0.00%
42	052100300100	Primary Healthcare Development Agency	-	32,860,093.59	0.00%
43	052110200100	Hospital Management Board	-	20,177,843.68	0.00%
44	052110400100	Ekiti Drugs Health Supplies Management (Central Medical Stores)	-	10,498,691.09	0.00%
45	055100100100	Ministry Of Local Government Affairs	-	10,000,000.00	0.00%
46	055100200100	Ministry of Chieftaincy and Home Affairs	-	5,000,000.00	0.00%

**SOURCE:** - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2025.

## B Overheads

S/N	ADMINISTRATIVE Code	FUNCTION CODE	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	FINAL BUDGET 2025	PERFORMANCE
1	011100200200	70111	Special Adviser To The Governor On Federal Matters	-	10,000,000.00	0.00%
2	011200200100	70111L	House Of Assembly Service Commission	-	186,916,270.86	0.00%
3	011200100200	70111L	Legislative Service Loans Board	-	151,300,000.00	0.00%
4	022005800100	Bureau of Asset Management	Bureau of Asset Management	-	3,500,000.00	0.00%

**SOURCE:** - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2025.

## MDAS WITH ACTUAL REVUNUE WITH NO BUDGETARY PROVISION FOR THE YEAR 2025

	ADMIN CODE	DESCRIPTION	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	2024
1	022000800100	BOARD OF INTERNAL REVENUE SERVICE (TAX RECEIVABLE)	3,542,980,907.04	-	3,542,980,907.04	3,397,944,708.28
2	051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	300,000.00	-	300,000.00	46,000.00
3	026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	2,040,000.00	-	2,040,000.00	1,770,000.00
4	011100700100	EKITI STATE BUREAU OF PUBLIC PROCUREMENT	36,134,000.00	-	36,134,000.00	42,550,000.00

	TOTAL	3,581,454,907.04		3,581,454,907.04
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**SOURCE:** - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2025.

The tables above indicate that the funds released to some MDAs from their allocated budgetary overheads were insufficient. In fact, some MDAs received no funds with regards to the capital estimates submitted by them. MDAs allocated an overhead budget of N1,051,581,000.00 could only access N156,357,987.13 (about 11.12%) during the review period, resulting in a shortfall of N895,223,012.87. Additionally, MDAs with a capital budget allocation of N29,931,247,251.58 were unable to access any funds. Subsequent investigation showed that MDAs with capital votes of N54,754,197,747.80 in the budget were released N3,395,580,379.64 (6.2%), leaving N51,358,617,368.16 as balance. It was also observed that there are some MDAs that generated revenue N3,581,454,907.04 during the period under review without having corresponding budget head for performance and evaluation.

It is important to stress that government capital spending determines the state economic growth and development. Therefore, appropriate strategies should be developed by the state government to project its capital revenue and expenditure more realistically to avoid the above scenario in the future.

### **3.7 CONTROL OF EXPENDITURE**

Controls over expenditures were found to have improved during the year under reference.

# **SECTION THREE**

# **ANALYSIS OF THE FINANCIAL**

# **STATEMENTS**

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### 3.1 STATEMENT OF FINANCIAL PERFORMANCE

The Statement of Financial Performance published for the period ended 31st December, 2025 showed a closing net surplus of N106,865,837,348.61. This indicated that there was a significant increase of N66,067,690,212.00 when compared with 2024 closing net surplus of N172,933,527,560.33. The summary of the statement is as shown below:

<b>DETAILS</b>	<b>2025 N</b>	<b>2024 N</b>
Total Revenue generated for the year	345,042,771,630.12	386,903,563,400.53
Total Operating Expenses	230,797,806,698.75	205,742,331,189.64
Surplus from operating activities	114,244,964,931.37	181,161,232,210.89
Total Non-Operating Expenses:	7,379,127,582.76	8,227,704,650.56
<b>TOTAL NET SUPLUS FOR THE PERIOD</b>	<b>106,865,837,348.61</b>	<b>172,933,527,560.33</b>

**SOURCE:** Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2025

The revenue from operating activities showed an decrease of N41,860,791,770.41 while the operating expenses rose significantly in the current year by 25,055,475,509.11 compared to the figures from the previous year. The surplus from operating activities showed a small decrease compared to last year's numbers, resulting in balance of N114,244,964,931.37. The capital expenditure, which was part of the operating expenses decreased from N41,499,039,709.96 to N16,750,780,082.03.

This reduction is reflected in the Statement of Financial Performance as these expenditures did not fulfil the International Public Sector Accounting Standards (IPSAS) for Property, Plant, and Equipment (PPE). This did not give the budget a proper alignment with the IPSAS compliance Annual financial statement.

### **3.2 STATEMENT OF FINANCIAL POSITION:**

#### **3.2.1 ASSETS:**

#### **3.2.2 CURRENT ASSETS:**

#### **3.2.3 LIQUID ASSETS: (CASH AND CASH EQUIVALENT)**

These are balances on cash, bank and call accounts (Fixed Deposit). It was observed that the number of current bank accounts maintained by the State had reduced further from 111 in year 2022, to 59 in year 2025 based on Audit advice. It is however good for the number of accounts to be reduced further for proper fund management.

The Accountant-General is hereby advised to consolidate accounts opened for the same purposes for easy management of fund and close all redundant bank accounts to mitigate risk of fraud. The total balance of N59,072,927,393.18 which was reported for the year under review included reconciled cash book balances of MDAs and IGR collection Accounts balances as at 31st December, 2025. This had a decrease of N10,930,609,438.00 when compared with last year cash and cash equivalent balance of N70,003,36,831.06. The details are as shown below:

**CASH AND CASH EQUIVALENTS:**

	<b>2025</b>	<b>2024</b>
	<b>N</b>	<b>N</b>
Treasury Cash Balances	23,059,122,292.10	27,084,528,791.54
Cash Held by MDAs	35,444,747,749.08	41,658,678,437.00
IGR Collection Accounts Balances	<u>569,057,351.97</u>	<u>1,260,329,602.52</u>
<b>TOTAL</b>	<b><u>59,072,927,393.18</u></b>	<b><u>70,003,536,831.06</u></b>

**SOURCE:** Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2025.

Fixed Deposit balance and treasury bill balance of N301,146,629.06 was observed at the end of the current financial year, which was an improvement on preceding year's report.

**3.2.4 RECEIVABLES**

The total receivables as at 31<sup>st</sup> December, 2025 stood at N8,192,373,358.50 which had an increase by N756,599,417.73 when compared to that of last year. Details is as stated below.

	<b>2025</b>	<b>2024</b>
	<b>N</b>	<b>N</b>
Wema Shares	46,637,637.74	46,637,637.74
Advances (Car and Housing Loans)	3,717,592,580.74	2,960,993,163.01
Local Government (Bail out)	1,030,198,431.74	1,030,198,431.74
Tax Receivable	<u>3,397,944,708.28</u>	<u>3,397,944,708.28</u>
	<b><u>8,192,373,358.50</u></b>	<b><u>7,435,773,940.77</u></b>

**SOURCE:** Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2025.

From the above analysis, the value of all items recognised under receivable account remained the same when compared with the preceding year, except for Advances (Car and Housing Loans) which increase by N756,599,417.73 (approximately 26%) in the current year's figure when compared with previous year's figure. The Internal revenue service should ensure that the tax accruals are recouped

into government purse. Audit reiterates her advice on the need for the Internal Revenue Service to have a robust database system that would take care of revenue accruals.

### 3.3 NON-CURRENT ASSETS:

#### 3.3.1 INVESTMENT

During the year under review, three investments totalling N12,082,744,424.65 were recognized. This was an increase of N8,183,007,332.55 above year 2024 figure of N3,899,737,092.10. This rise was attributed to the stocks (shares in quoted companies) which were involved in trade Market and additional stocks of Nigeria breweries, Eternal PLC, commercial paper, fix deposit etc during the year under review. The Ikun Ekiti Dairy Farm Production (Associate) investment experienced a retention in value to the tune of N640,000,000 same as The Ire Clay Products Ltd investment N267,000,000. Unlike previous years, an income of N718,413,230.96 as dividends was generated from these investments in the year under review.

#### 4.3.2 BOND SINKING FUND

The Bond sinking fund account balance as at 31st December, 2025 stood at 6,003,579,041.00 The details are as shown below:

	2025	2025
DETAILS	AMOUNT	TOTAL
INFLOWS:	N	N
ISPO	-	
Receipt from State Government	22,845,340,773.00	
Investment Income	926,814,067.00	
<b>TOTAL INFLOW</b>		<b>23,772,154,840.00</b>
OUTFLOWS		
Payment to Bond Holders	15,143,336,166.00	
Refund to State Government	2,343,844,290.00	
Registrars Fees	-	
Management Fees	98,412,890.00	
Trusteeship Fees	80,625,000.00	

Reimbursable Fees	-	
Bank Charges and Courier	41,960.00	
Secretariat Fee	102,315,493.00	
<b>TOTAL OUTFLOW</b>		<b>(17,768,575,799.00)</b>
<b>BALANCE</b>		<b>6,003,579,041.00</b>

**NOTE**

	<b>N</b>
Balance as at 01/01/2025	4,427,570,002
Recovery	-
Increase in Bond Sinking Fund value	1,576,009,039.00
<b>Balance as at 31/12/2025</b>	<b>6,003,579,041.00</b>

**SOURCE:** Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2025.

**3.4 FIXED ASSETS:**

**(PROPERTY, PLANT AND EQUIPMENT)**

The total cost of Fixed Assets (PPE) as at 31<sup>st</sup> December, 2025 was N with details shown below:

	<b>N</b>
Balance as at 1 <sup>st</sup> January, 2025	433,175,220,811.34
Assets procured and recognised in 2025	31,917,855,203.57
2024 WIP transferred to Fixed Assets schedule in 2025	31,631,477,124.27
Total revaluation surplus recognized in 2025	<u>67,630,470,821.07</u>
Total cost of Fixed Assets as at 31/12/2025	<u>564,355,023,960.25</u>

**SOURCE:** Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2025

From the above analysis, the increase in total cost of asset from N433,175,220,811.34 in the beginning of the year to N564,355,023,960 was due to procurement of new assets, Work –In-Progress converted to fixed asset recognized in the year under review and revaluation surplus recognised in the year.

The total Net Book Value of Assets (PPE) as at 31<sup>st</sup> December, 2025 was N535,334,332,587.59 after accumulated depreciation of N160,984,349,463.50 has been charged on the assets.

The cost of Fixed Assets (PPE) classified as Work In-Progress as at 31<sup>st</sup> December, 2025 showed the balance of N132,607,101,064.11 as analysed below:

	<b>N</b>
Work-in-Progress as at 1st January, 2025	75,884,436,182.04
Work-in –Progress added during the year	88,354,142,011.34
Work-in-Progress recognised in the year	-
<b>TOTAL</b>	<b>164,238,578,193.38</b>
<b>Work in Progress converted to capital asset</b>	-
<b>Work in -Progress Converted to PPE</b>	<b>(31,631,477,124.27)</b>
<b>Work in progress as at 31st December,2025</b>	<b><u>132,607,101,064.11</u></b>

The work in progress of N31,631,477,124.27 out of its total of N164,238,578,193.38 was converted to Property Plant and Equipment in the current year.

The register of Government Fixed Assets which is expected to be maintained in line with the requirements of IPSAS Accrual to include information on historical cost or deemed cost, usage and age was not made available to Office of the State Auditor-General. The Agency in-charge of Government Assets should make this available for verification.

### **3.5 INVESTMENT PROPERTY**

The investment property showed a net book value of N24,721,476,077.11 as at 31<sup>st</sup> December, 2025 after cumulative depreciation of N3,670,040,056.10 and N504, 519,919.94, charged in the year under review. The decrease in Net book Value of investment property for the year under review from N25,226,995,997.05 in the previous year was as a result of revaluation deficit of one of the investment property (that is Archbishop Adetiloye Abiodun Hall that was revalued from N168,000,000.00 to N167,000,000.00).

### **3.6 LIABILITIES:**

#### **3.6.1 CURRENT LIABILITIES:**

The total Current Liabilities of the State Government as at 31<sup>st</sup> December, 2025 was N23,048,245,500.77, representing a decrease of N5,000,358,826.39 (approximately 18%) when compared with N28,048,604,327.16 reported in the previous year. This was as a result

of significant reduction in the current portion of borrowing from N13,596,659,286.65 to N12,247,734,242.42, unremitted deduction from N1,867,235,584.29 to N1,228,039,723.64, payables from N13,596,659,286.65 to N12,247,734,242.42. The details of the current liabilities are as shown below:

	<b>2025</b>	<b>2024</b>	
	<b>N</b>	<b>N</b>	
Unremitted Deductions	1,228,039,723.64	1,867,235,584.29	-
Pension & Gratuity	8,072,415,267.97	10,046,103,886.73	
Judgement Debt	285,319,647.38	403,319,647.38	
Contractors Arrears	1,214,736,619.36	2,135,285,922.11	
Current Portion of Borrowings	<u>12,247,734,242.42</u>	<u>13,596,659,286.65</u>	
<b>TOTAL</b>	<b><u>23,048,245,500.77</u></b>	<b><u>28,048,604,327.16</u></b>	

**SOURCE:** Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2025.

### **3.6.2 NON-CURRENT LIABILITIES:**

The total Non-Current Liabilities (Long Term Borrowings) of the State Government as at 31st December, 2025 was N216,531,669,834.87 as against N232,113,180,627.57 recorded in year 2024 translating to a decrease of N15,581,510,792.70 (approximately 7%). The summary is as follows;

					2025	2024	
DETAILS	BALANCE B/F AS AT 1/1/2025	DUE DURING THE YEAR	SUB TOTAL	REPAYMENT DURING THE YEAR	BALANCE C/FAS AT 31/12/2025	BALANCE C/FAS AT 31/12/2024	Suppl Note
	₦	₦	₦	₦	₦		
DOMESTIC LOAN	39,076,772,300.55	-	39,076,772,300.55	(5,942,051,423.82)	<b>33,134,720,876.73</b>	39,076,772,300.55	10A
LESS: CURRENT PORTION OF BORROWING:					(5,639,567,647.06)	(6,853,928,404.25)	10A
SUB-TOTAL					<b>27,495,153,229.67</b>	<b>32,222,843,896.30</b>	
FOREIGN LOAN:	206,633,067,613.68	26,739,463,501.12	233,372,531,114.80	(6,608,166,595.36)	<b>226,764,364,519.44</b>	132,376,506,501.60	10B
EXCHANGE RATE DIFFERENTIAL					(31,119,681,318.88)	74,256,561,112.08	10B
LESS: CURRENT PORTION OF BORROWING:					(6,608,166,595.36)	(6,742,730,882.40)	10B
SUB-TOTAL					<b>189,036,516,605.20</b>	<b>199,890,336,731.27</b>	
<b>TOTAL</b>					<b>216,531,669,834.87</b>	<b>232,113,180,627.57</b>	

**SOURCE:** Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2025.

In the period under reference, the total Internal Loan balance was N39,076,772,300.55 after total repayment N60,902,295,412.44 and the sum of N2,722,353,990.97 was obtained by the State as new loan in the year under review. During the year under review, the Budget support loan, Bail out and CBN Bridging Facility were fully paid. The details are as shown below;

S/NO	DETAILS	OPENING BALANCE AS AT 01/01/2025	ADDITIONAL LOAN	TOTAL LOAN BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT (Due and paid)	TOTAL PAYMENT	CLOSING BALANCE AS AT 31/12/2025	CURRENT PORTION OF BORROWING
A	B	C	E	F=C-D+E	G	I	J=G+H+I	K=F-G	PROJECTED PR & INT.
		₦	₦	₦	₦	₦	₦	₦	₦
1	BUDGET SUPPORT	-	-	-	-	-	-	-	-
2	BAIL OUT	-	-	-	-	-	-	-	-
3	RESTRUCTURED COMMERCIAL BANK LOANS (FGN BONDS)	15,354,939,348.15		15,354,939,348.15	766,512,399.27	2,211,331,422.08	2,977,843,821.35	14,588,426,948.88	766,512,399.27
4	EXCESS CRUDE ACCOUNT (ECA) LOAN	2,117,386,437.45		2,117,386,437.45	907,451,330.28	-	907,451,330.28	1,209,935,107.17	604,967,553.52
5	STATE BONDS	7,691,498,405.93	-	7,691,498,405.93	2,318,108,474.49	822,996,727.30	3,141,105,201.79	5,373,389,931.44	2,318,108,474.49
6	RESTRUCTURED COMMERCIAL BANK LOANS (STATE GOVT.)	440,301,331.27	-	440,301,331.27	440,301,331.27	-	440,301,331.27	-	440,301,331.27
7	COMMERCIAL AGRICULTURE CREDIT SCHEME	4,051,603,268.56	-	4,051,603,268.56	252,196,220.00	356,363,730.52	608,559,950.52	3,799,407,048.56	252,196,220.00
8	CBN HEALTH INTERVENTION	1,723,513,525.11	-	1,723,513,525.11	212,490,733.56	112,537,078.52	325,027,812.08	1,511,022,791.55	212,490,733.56
9	CBN (DCRR) SCHEME I	3,774,134,765.87	-	3,774,134,765.87	522,161,993.95	355,226,845.73	877,388,839.68	3,251,972,771.92	522,161,993.95
10	CBN (DCRR) SCHEME II	3,923,395,218.21	-	3,923,395,218.21	522,828,941.00	355,680,568.39	878,509,509.39	3,400,566,277.21	522,828,941.00
11	CBN - BRIDGING FACILITY	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>39,076,772,300.55</b>	<b>-</b>	<b>39,076,772,300.55</b>	<b>5,942,051,423.82</b>	<b>4,214,136,372.54</b>	<b>10,156,187,796.36</b>	<b>33,134,720,876.73</b>	<b>5,639,567,647.06</b>
	<b>Less: Current Portion of Borrowing</b>							<b>5,639,567,647.06</b>	
	<b>Balance of Long Term Borrowing (Domestic)</b>							<b>27,495,153,229.67</b>	

**SOURCE:** Financial Reports of the Accountant-General, Ekiti State for the year ended 31<sup>st</sup> December, 2025

### **3.6.4 FOREIGN LOAN**

The Foreign Loan draw-down of the State Government in the year under review amounted to N26,739,463,501.12 showing an increase of N10,540,512,404.12 (approximately 65%) when compared with year 2024 corresponding figure of N16,198,951,097.00. The total amount N24,507,499,140 being 91.66% of the total draw-down was drawn from RAAMP, IMPACT and L-PRES.

In the same period, the sum of N8,671,262,722.80 was repayment made on Foreign Loan out of which N6,608,166,595.36 was principal repayment and the balance of N3,164,991,210.22 was Interest on loan.

The closing balance of foreign loan as at 31<sup>st</sup> December, 2025 was \$136,313,335.93 as reported by Debt Management Office (DMO), when converted at official rate of N1435.26/dollar amounted to N195,644,683,200.56.

The total Loan Repayment (Internal & External) made in the year under review was N12,550,218,019.18. On Public Debt sustainability, the Debt Management Office (DMO) guidelines stipulate that the debt status of each State should not exceed 50% of Statutory Revenue in the preceding 12 months. Audit observed that the Debt-to-Income percentage of the State was 6.9% as at 31<sup>st</sup> December, 2025. This was a decrease of 56% when compared with year 2024 figure of 63%. Audit opines that the State is seriously in the business of proper debt management as year 2025 experienced tremendous debt payment and management.

Even though, debt payment and management have improved when compared to previous years, Audit believes that continued reliance on debt instruments to finance public infrastructure may result in an intolerable debt load

### **3.7 SUBMISSION OF APPROPRIATION ACCOUNTS BY MINISTRIES, DEPARTMENTS AND AGENCIES**

The number of MDAs that rendered their Appropriation Accounts increased from fifty eight (58) in previous year to ninety one (91) in the current year. Ninety one MDAs submitted before the due date of 31<sup>st</sup> March, 2026 unlike previous year which had all fifty eight (58) submitted before due date. However, all MDAs are expected to submit before the due date as required by Audit Law.

The attention of the Accounting Officers of MDAs is hereby drawn to the provisions of sections 44 (4) of Audit Service Law (No. 3) of 2021 for strict compliance. They should also note that non-submission and late submission of the appropriation accounts is an infraction of the Financial Regulations.

The Table below shows the analysis of the rendition of appropriation accounts for the year 2025.

**SUBMISSION OF APPROPRIATION FOR MDAs**

**SUBMISSION OF APPROPRIATION BY MDAs FOR YEAR 2025**

<b>S/N</b>	<b>MDAs</b>	<b>DATE SUBMITTED</b>
1	SCHOOLS AGRICULTURE & ENTERPRISE AGENCY	07/01/2026
2	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	08/01/2026
3	MINISTRY OF CHIEFTAINCY AND HOME AFFAIR	09/01/2026
4	BUREAU OF INFORMATION & COMMUNICATION TECHNOLOGY	09/01/2026
5	EKITI STATE INDEPENDENT ELECTORAL COMMISSION	09/01/2026
6	SIGNAGE & ADVERTISEMENT AGENCY	09/01/2026
7	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT	12/01/2026
8	STATE AIDS CONTROL AGENCY	12/01/2026
9	MINISTRY OF TRANSPORTATION	12/01/2026
10	OFFICE OF THE STATE AUDITOR	12/01/2026
11	SUSTAINABLE DEVELOPMENT GOAL'S OFFICE	12/01/2026
12	EKITI STATE HEALTH INSURANCE SCHEME	12/01/2026
13	EKITI STATE DEVELOPMENT & INVESTMENT PROMOTION	13/01/2026
14	MINISTRY OF ART AND CULTURE AND CREATIVE ECONOMY	13/01/2026
15	MINISTRY OF WEALTH CREATION AND EMPLOYMENT	13/01/2026
16	BUREAU OF PUBLIC PROCUREMENT (BPP)	14/01/2026

17	MINERAL RESOURCES DEVELOPMENT AGENCY	14/01/2026
18	AGRICULTURAL DEVELOPMENT PROGRAMME	14/01/2026
19	EKITI STATE SPORT COMMISSION	14/01/2026
20	CABINET AND SPECIAL SERVICES DEPARTMENT	14/01/2026
21	OFFICE OF THE SURVEYOR GENERAL	15/01/2026
22	EKITI STATE GEOSPATIAL DATA CENTER	15/01/2026
23	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	15/01/2026
24	TEACHING SERVICE COMMISSION	15/01/2026
25	STATE UNIVERSAL BASIC EDUCATION BOARD	15/01/2026
26	FOUNTAIN AGRICULTURAL MARKETING AGENCY	15/01/2026
27	BUREAU OF SPECIAL PROJECTS	16/01/2026
28	MINISTRY OF AGRICULTURE & FOOD SECURITY	16/01/2026
29	EKITI STATE WASTE MANAGEMENT AUTHORITY	16/01/2026
30	STAFF DEVELOPMENT CENTER	16/01/2026
31	STATE UNIVERSAL BASIC EDUCATION BOARD(SUBEB)	19/01/2026
32	FORESTRY COMMISSION	19/01/2026
33	EKITI STATE CHRISTIAN PILGRIMS WELFARE BOARD	19/01/2026
34	MINISTRY OF TRADE,INDUSTRY,INVESTMENT AND COOPERATIVE	19/01/2026
35	EKITI STATE LOTTERIES & GAMING COMMISSION	19/01/2026
36	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	19/01/2026
37	EKITI STATE LIBRARY BOARD	20/01/2026
38	MINISTRY OF LOCAL GOVERNMENT AFFAIRS	20/01/2026

39	OFFICE OF TRANSFORMATION AND SERVICE DELIVERY	21/01/2026
40	EKITI STATE PENSION COMMISSION	21/01/2026
41	URBAN RENEWAL AGENCY	21/01/2026
42	EKITI KNOWLEDGE ZONE	21/01/2026
43	EKITI STATE AUDIT SERVICE COMMISSION	21/01/2026
44	GENERAL ADMINISTRATION DEPARTMENT	22/01/2026
45	EKITI STATE MUSLIM PILGRIMS WELFARE BOARD	22/01/2026
46	SECURITY TRUST FUND	22/01/2026
47	EDUCATION TRUST FUND (ETF)	22/01/2026
48	MINISTRY OF JUSTICE	22/01/2026
49	ELECTRICITY BOARD	22/01/2026
50	MINISTRY OF INFORMATION	22/01/2026
51	MINISTRY OF INFRASTRUCTURE & PUBLIC UTILITIES	23/01/2026
52	EKITI STATE WATER & SANITATION REGULATORY	23/01/2026
53	EKITI STATE WATER CORPORATION	23/01/2026
54	OFFICE OF HUMAN CAPITAL DEVELOPMENT AND ALLIED MATTER	23/01/2026
55	EKITI STATE MORTGAGE BOARD	23/01/2026
56	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23/01/2026
57	PUBLIC WORK CORPORATION	26/01/2026
58	STAFF HOUSING LOAN BOARD	26/01/2026
59	MINISTRY OF WORK	26/01/2026
60	MINISTRY OF FINANCE	26/01/2026

61	OFFICE OF THE ACCOUNTANT GENERAL	26/01/2026
62	EKITI STATE SCHOLARSHIP BOARD	27/01/2026
63	EKITI STATE TRAFFIC MANAGEMENT	27/01/2026
64	CIVIL SERVICE COMMISSION	27/01/2026
65	EKITI STATE DRUGS AND HEALTH SUPPLIES MANGEMENT AGENCY	27/01/2026
66	MINISTRY OF YOUTH DEVELOPMENT	27/01/2026
67	EKITI STATE SMALL TOWN RURAL SUPPLY	27/01/2026
68	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT	28/01/2026
69	EKITI STATE OF DISSABILITY AFFAIRS	28/01/2026
70	EKITI STATE TRANSMISSION COMPANY OF NIGERIA PROJECT	28/01/2026
71	OFFICE OF THE PUBLIC DEFENDER	28/01/2026
72	BUREAU OF STATISTICS	28/01/2026
73	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT	28/01/2026
74	EKITI STATE HOUSE OF ASSEMBLY	29/01/2026
75	CUSTOMARY COURT OF APPEAL	29/01/2026
76	BOARD FOR TECHNICAL & VOCATIONAL EDUCATION	29/01/2026
77	MINISTRY OF CAPACITY DEVELOPMENT AND TRAINING	30/01/2026
78	EKITI STATE INTERNAL REVENUE	30/01/2026
79	EKITI FISCAL RESPONSIBILITY COMMISSION	02/02/2026
80	MICRO-FINANCE ENTERPRISE DEVELOPMENT AGENCY	02/02/2026
81	EKITI STATE LAW REFORM COMMISSION	02/02/2026
82	MINISTRY OF REGIONAL DEVELOPMENT&INTER-GOVERNMENT AL AFFAIR	03/02/2026

83	SOCIAL INVESTMENT COORDINATING AGENCY	11/02/2026
84	MINISTRY OF HEALTH & HUMAN SERVICE	10/02/2026
85	MINISTRY OF ENVIRONMENT & NATURAL RESOURCE	10/02/2026
86	EKITI STATE ENVIRONMENTAL PROTECTION & WATERSHED	17/02/2026
87	EKITI STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT	17/02/2026
88	GOVERNMENT HOUSE & PROTOCOL DEPARTMENT	23/02/2026
89	MINISTRY OF PHYSICAL PLANNING & URBAN DEVELOPMENT	26/02/2026
90	EKITI STATE HOUSING CORPORATION	04/03/2026
91	EKITI STATE EMERGENCY MANAGEMENT AGENCY	23/04/2026

### **OBSERVATIONS ON APPROPRIATION ACCOUNTS SUBMITTED BY MDAs**

The following observations still remained as stated in my previous reports.

- i. That DVEA books were not properly maintained by some of the MDAs. It was also discovered in some cases, that the figures in the DVEA books were completely different from the figures reported in the Appropriation accounts submitted to this office.
- ii. In addition, Audit observed that some MDAs heads of expenditure were accessed by other MDAs. This has resulted to a loss of control over such heads by the original owner of the expenditure heads.

### **RECOMMENDATIONS:**

The recommendations are as follows:

- i. Knowledge gaps should be identified and all public officers responsible for maintenance of vote books and other books of accounts should be trained appropriately.
- ii. The Inspectorate Unit of Accountant-General's Office must be re-invigorated to conduct regular checks on the field Officers for monitoring of their performances as some of them had narrowed their roles to fund disbursement to the detriment of other crucial roles.

- iii. Each MDA should be allowed to be in full control of its budget.
- iv. Proper budget planning should be done to avoid MDAs spending from another MDA's vote.
- v. The internal Auditors should be alive to their responsibilities of ensuring strong internal control system.

### 3.8 CERTIFICATION OF TERMINAL BENEFITS (PENSIONS AND GRATUITIES)

In the year under review, 945 files with total sum of N1,427,106,895.67 and N5,114,449,149.61 for pension and gratuity, respectively were treated and passed for payments.

The financial implication of the retirement/death benefits of the treated files on monthly basis is as shown below:

<b>MONTH</b>	<b>NO. OF FILE</b>	<b>PENSION N</b>	<b>GRATUITY N</b>
JANUARY, 2025	4	9,611,589.93	35,684,785.15
FEBRUARY, 2025	139	150,861,539.18	516,755,233.25
MARCH, 2025	133	143,561,602.43	512,871,066.49
APRIL, 2025	120	173,545,179.90	608,575,788.95
MAY, 2025	77	101,608,363.48	420,828,618.10
JUNE, 2025	103	174,469,431.96	570,423,161.71
JULY, 2025	133	193,895,375.25	665,639,389.48
AUGUST, 2025	55	70,109,223.79	260,551,337.74
SEPT, 2025	68	107,492,913.20	386,545,880.80
OCT, 2025	52	82,300,322.95	283,052,351.31
NOV. 2025	67	102,702,246.59	420,705,184.16
DEC, 2025	80	147,110,152.16	544,391,369.45
<b>TOTAL</b>	<b>1031</b>	<b>1,427,106,895.67</b>	<b>5,114,449,149.61</b>

# **SECTION FOUR**

## **STATE OF THE ACCOUNTS**

#### **4.1 FULL ADOPTION OF IPSAS ACCRUAL BASIS OF ACCOUNTING:**

Ekiti State Government initiated accrual basis IPSAS on 1<sup>st</sup> January, 2017 and the State had provided a complete and unequivocal declaration of its compliance with the Accrual basis of IPSAS. The following are however, considered necessary:

##### **4.1.1 USE OF ICT TO DRIVE IPSAS FULL ADOPTION.**

The Office of Accountant-General's current manual accounting system needs to be phased out and replaced with a computerized accounting system that employs effective accounting software for electronically recording and processing financial transactions in order to produce timely and accurate statutory, statistical, and other performance reports.

##### **4.1.2 PARTICIPATORY ROLES FOR MDAs**

Every MDA is required to have their Annual Financial Statements prepared by the Director of Finance and Accounts which is expected to be consolidated by the State Accountant-General's office.

##### **4.1.3 RECOMMENDATIONS:**

- i. The Accountant-General's Office should as a matter of urgency put into use the accounting software developed for the office to complement the implementation of IPSAS in the State.
- ii. The State Integrated Financial Management Information System (SIFMIS) should be deployed to facilitate the participation of all MDAs in the operations of the State financial management system.
- iii. A standard Audit Software should also be provided for the use of the Auditor-General's Office.

#### **4.2 BUDGET PREPARATION UNDER IPSAS ACCRUAL BASIS.**

The Ministry of Budget, Economic Planning and Performance Management has a key role to play in the implementation of IPSAS accrual basis. Therefore, the Ministry should be well positioned to play its role efficiently and effectively.

In the year under review, Audit observed some flaws in the preparation of the budget which are discussed below:

#### **4.2 10% STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCILS FROM INTERNALLY GENERATED REVENUE.**

The Local Government Councils in the State are entitled to 10% of all Internally Generated Revenue of the State. In the current year, the Financial Reports of the Accountant-General revealed that a sum of N2,544,380,565.22 was paid to the Local Government Councils as 10% Statutory Allocation. The details of Payment is as analysed below

<b>S/No</b>	<b>Months</b>	<b>Amount Paid N</b>
1	January,2025	207,277,729.46
2	February,2024	234,026,698.26
3	March, 2024	204,055,082.29
4	April,2024	215,553,229.48
5	May,2024	209,240,264.66
6	June,2024	202,763,234.05
7	July, 2024	191,896,865.92
8	August, 2024	212,895,502.14
9	September,2024	212,330,462.31
10	October,2024	208,479,586.06
11	November,2024	224,195,157.83
12	December,2024	221,666,752.76
	<b>Total</b>	<b>2,544,380,565.22</b>

#### **RECOMMENDATION**

Compliance with extant provisions of the law will further enhance growth and development of the Local Government Council areas.

#### **4.4 OUTSTANDING LOSSES:**

Outstanding losses which amounted to **N107, 384,799.20** and reported as **Note I** were yet to be attended to by some of the affected MDAs despite repeated comments on the issue in past reports. The Accounting Officers of the affected MDAs had made no effort to recover the losses. The Public Accounts Committee is urged to take necessary action as recommended in **Note I**

#### **4.5 REVIEW OF THE FINANCIAL ADMINISTRATION**

The process of review of the Financial Administration to reflect the newly introduced Accounting standards and establishment of the Bureau of Central Internal Audit had been initiated but not concluded for use in the State. Therefore, the existing and outdated Financial Administration is still in use.

#### **RECOMMENDATION:**

As earlier recommended in my previous report, a reviewed copy of the Financial Administration should be made available on the website of Ekiti State Government for any user to download while the hard copy of the Financial Administration is made available as soon as possible for public use.

#### **4.6 POSITION OF ACCOUNTS IN EDUCATIONAL INSTITUTIONS/PUBLIC SECONDARY SCHOOLS.**

The accounts of Two Hundred and twenty two (222) Public Secondary, Technical and Special Schools for the year 2024/2025 had been checked with the necessary corrections made by this Office. A total of Two Hundred and Four (222) public schools in the State, had been audited up to 31<sup>st</sup> August, 2025. However, most of the anomalies mentioned in paragraph (2) of the 2008 Auditor-General's Report still remain.

It is equally sad to note that no effort was made to recover the outstanding amount of N11,271,572.70 being loss of fund reported in paragraph a (b) of the 2009 Auditor-General's Report **NOTE I** and included in this Report in **NOTE II** while **NOTE III** contains the current position of the accounts of all Public Secondary Schools in the State.

#### **4.7 TERTIARY INSTITUTIONS**

The state of the accounts of the Tertiary Institutions in the State is as listed below:

<b>S/N</b>	<b>INSTITUTION</b>	<b>PERIOD</b>
1.	Ekiti State University, Ado-Ekiti.	31 <sup>st</sup> December, 2024
2	Bamidele Olumilua University of Education, Science and Technology, Ikere Ekiti.	31 <sup>st</sup> December, 2024
3	College of Health, Science & Technology, Ijero Ekiti.	31 <sup>st</sup> December, 2024
4	Ekiti State Polytechnic, Isan Ekiti.	31 <sup>st</sup> December, 2024

#### **4.8 ISSUES REQUIRING GOVERNMENT ATTENTION IN THE OFFICE OF THE STATE AUDITOR-GENERAL**

##### **AUDIT STAFF TRAINING AND DEVELOPMENT**

Staff training is essential to enhance the productivity of any establishment as employees learn specific knowledge or skills to improve performance. To keep members of staff abreast of innovations in Accounting and Auditing, Government should train more staff especially in the area of Information and Communication Technology (ICT), Forensic Audit, IPSAS Accrual, Risk Based Auditing, Taxation, Performance Audit, Project Monitoring and overseas training to update their knowledge. I wish to acknowledge that the Office is now deriving benefits from the in-house training organised for members of staff.

# **SECTION FIVE**

## **SPECIAL AUDITS AND MONITORING REPORTS**

**MONITORING AND PERFORMANCE AUDIT REPORT ON  
THE CAPITAL PROJECTS SUPERVISED BY THE BUREAU OF SPECIAL PROJECTS.**

**5.1 INTRODUCTION**

In line with the statutory mandate of the Office of the State Auditor General, Ekiti State, the Department of Monitoring and Performance Audit, conducted performance audit on selected capital projects supervised by the Bureau of Special Projects, Ekiti State. The objective of the audit was to assess the Economy, Efficiency, and Effectiveness of the implementation of these projects in consonance with set objectives and value for money principles.

**5.1.1 AUDIT OBJECTIVES**

- To evaluate whether the projects were completed in accordance with the approved specifications, budget, and timeline.
- To assess the quality of work done and sustainability of the projects.
- To ascertain if the intended beneficiaries are deriving value from the completed projects.

**SCOPE OF AUDIT**

The audit covered the following four (4) key projects:

<b>S/N</b>	<b>CONTRACTOR</b>	<b>CONTRACT DETAILS</b>	<b>CONTRACT SUM (₦:K)</b>	<b>PAYMENT TO DATE (₦:K)</b>	<b>% OF WORK DONE</b>
1.	Dromo International Company Ltd.	Rehabilitation of Ilawe – IgbaraOdo – Ibuji Road	1,170,085,812.66	469,968,317.32	16.36%
2.	Banky Pacesetter	Rehabilitation of Ita Ido – Ido ile & Ido Ile– Okemesi/Ikoro Junction Project	10,115,027,709.41	1,000,000,000.00	8.06%
3.	Rudy Construction.	GRA Dualization - Pavilion Road	2,187,960,282.28		12.52%

4.	Step Development Nig. Ltd.	Mugbagba St. Paul – Ijigbo – Odo Ado – Mathew Road	7,723,238,411.12	3,500,000,000	35%
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### 5.1.2 METHODOLOGY

The audit team employed the following methods:

- Physical inspection and site visits
- Review of project documents, bills of quantities, and contract agreements
- Interviews with project supervisors and key stakeholders
- Photographic documentation
- Verification of project status against deliverables

#### 1. Ilawe – IgbaraOdo – Ibuji Road Rehabilitation

**Contractor:** Dromo International Institute

**Length:** 17.2 km

**Commencement Date:** 17th November, 2025

**Duration:** 12 months

**Line Drain:** Nil

**Cross Culverts:** Nil

**Observation:**

The project was still in its early stages with modest progress relative to the timeline, as at the time of the report.

**Financial Performance:**

Approximately 40% of the contract sum has been disbursed, while only 16.36% of work has been completed, indicating a potential imbalance between funds released and physical progress.

**Community Feedback:**

A community member, Mrs. Alo, expressed appreciation for the government’s intervention but highlighted the need for electricity in the area.

**Key Issues:**

- Slow physical progress relative to funds disbursed

**2. Rehabilitation ItaIdo – Idoile & reconstruction Idoile–Okemesi Ikoro Junction**

**Length of the Road:** 17.4 km

**Commencement Date:** September 2025

**Line Drain:** Not yet Done

**Cross Culverts:** Not Yet Done

**Observation:**

Progress was significantly low as at the time of verification.

**Financial Performance:**

Only 10% of the contract sum has been released, which may partly explain the slow progress. However, even at this funding level, minimal foundational work should be visible.

**Key Issues:**

- Extremely slow progress
- Possible contractor underperformance

**3. GRA Dualization Pavilion Road**

**Length of the Road:**1.6km

**Commencement Date:** February 2026

**Duration:** 8 Months

**Line Drain:** 1,200 m completed out of 3,820 m

**Cross Culverts:** 4 completed

**Observation:**

Considering the commencement date, progress was relatively satisfactory. Drainage work was actively ongoing.

**Key Strengths:**

- Active drainage construction
- Balanced progress across components

**Key Issues:**

Need to maintain momentum to meet tight timeline

**4. Mugbagba St. Paul – Ijigbo – Odo Ado – Mathew Road**

**Length of the Road:** 6.99km

**Duration:** 12 months

**Commencement Date:**

**Line Drain:** 1,135m completed

**Cross Culverts:** 3 completed

**Challenges:** Traffic congestion

**Observation:**

This project showed good level of progress as at the time of verification. Work execution appears steady, with visible advancement in both drainage and culvert installation.

**Financial Performance:**

Approximately 45% of the contract sum had been disbursed, which align reasonably with the 35% completion rate.

## **Key Strengths:**

- Strong physical progress
- Balanced execution of structural components

## **Challenges:**

Traffic disruption affecting construction speed

## **General Observation on all the Projects.**

- There was inconsistency between financial disbursement and physical progress, particularly in the Ilawe project.
- Contractor performance varies significantly across projects.
- Community engagement is present but broader social needs remain unaddressed.

## **Recommendations**

- Enforce performance-based disbursement to ensure funds aligned with measurable progress.
- Enhance supervision of contractors to ensure accountability, especially for underperforming contractors.
- Introduce stricter monitoring frameworks, including monthly progress audits.
- Address community concerns holistically, integrating infrastructure projects with basic amenities where feasible.
- Implement traffic management strategies for projects in densely populated areas.

## **THE ECONOMY, EFFICIENCY AND EFFECTIVENESS OF THE PROJECTS**

- **Economy:** The road projects demonstrated economic prudence, with a focus on value for money.
- **Efficiency:** Projects efficiency could not be assessed generally as at the time of monitoring as the projects were still ongoing.
- **Effectiveness:** Effectiveness could not be determined as at the time of monitoring because none has reached 100% completion.

## **Conclusion**

The audit reveals mixed performance across projects. While some projects demonstrated steady progress and good execution practices, others suffered delays, inadequate planning, and poor alignment between funding and output. Strengthened oversight and improved contractor accountability are essential to ensure timely and quality project delivery

**MONITORING AND PERFORMANCE AUDIT REPORT ON THE ON-GOING 110 WASH (WATER, SANITATION & HYGIENE) FACILITIES BEING DELIVERED BY THE STATE GOVERNMENT ACROSS EKITI STATE THROUGH EK-STRUWASA UNDER THE SURWASH PROGRAMME.**

**Introduction**

In continuation of efforts of Ekiti State Government to guarantee adequate provision of portable water, sanitation and hygiene to residents, Ekiti State Government took delivery of 110 Solar powered pumps and accessories for the construction of another set of 110 WASH facilities across the 16 Local Government Areas (LGAs) and 22 Local Council Development Areas(LCDAs) in the State. The project which will cost the State Government the sum of Two Billion, Nine Hundred and Ninety-Four Million, One Hundred and Seventy-Five Thousand, One Hundred and Forty-Six Naira Sixty Kobo (₦2,994,175,146.60.) is being executed under the World Bank-backed program for Result (P for R) arrangement, the Sustainable Urban Water Supply, Sanitation and Hygiene (SURWASH) program, which aims to improve access to water sanitation and hygiene service, particularly in underserved communities of benefiting State

**Scope:**

The facilities comprising 110 anchored solar-powered boreholes, with 55 in primary / secondary schools and 55 in health centres, spanning all 16 LGAs & 22 LCDAs

Below were the details of projects involved

**DETAILS OF 110 WASH FACILITY ACROSS THE 16 LOCAL GOVERNMENT IN THE STATE**

S/N	NAME OF THE PROJECTS	NAME OF CONTRACTORS	PROJECT LOCATION	FINDINGS	REMARKS
1	Construction of WASH FACILITIES in School	O.C.CAND ASSOCIATES LTD	St. Andrew High, Ogbese	<ul style="list-style-type: none"> <li>• Stanchion erected.</li> <li>• Toilets at roofing level.</li> <li>• Bore hole drilled and tested</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment</li> </ul>
2	Construction of WASH FACILITIES in School	REAL WORKMAN VENTURES INVESTMENTS LTD	Obada High school	<ul style="list-style-type: none"> <li>• Stanchion erected.</li> <li>• Existing bore hole renovated and to be used.</li> <li>• Toilets at the roofing level</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment.</li> <li>• Amount allocated for bore hole should be refunded</li> </ul>

					to government coffer
3	Construction of WASH FACILITIES in Health centre	EDSA UNIVERSAL CONSTRUCTION NIG.LTD	Oke-Osun Health Centre,Ikere	<ul style="list-style-type: none"> <li>• Bore hole drilled and tested</li> <li>• Toilets at roofing level</li> <li>• No stanchion yet.</li> </ul>	<ul style="list-style-type: none"> <li>• Not Qualified for second tranche payment</li> </ul>
4	Construction of WASH FACILITIES in Health Centre	ADRIIM LTD	Model Health Centre, Oke-Opa,Fagbohun, Ikere	<ul style="list-style-type: none"> <li>• Bore hole drilled and tested</li> <li>• Stanchion erected.</li> <li>• Toilets were on-going</li> </ul>	<ul style="list-style-type: none"> <li>• Not Qualified for second tranche payment</li> </ul>
5	Construction of WASH FACILITIES in School	MIHAL CONSULTANCY LTD	Eleyo High School, Ikere	<ul style="list-style-type: none"> <li>• Bore hole drilled.and tested</li> <li>• Stanchion erected.</li> <li>• Toilets at lintel level</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment</li> </ul>
6	Construction of WASH FACILITIES in School	2T'S & OLA MULTI-VENTURES	The Apostolic Pry. School,Ikoro	<ul style="list-style-type: none"> <li>• Stanchion erected but not to specification.</li> <li>• Toilets roofed but leaking.</li> <li>• Existing borehole to be used.</li> </ul>	<ul style="list-style-type: none"> <li>• Not Qualified for second tranche payment</li> <li>• Amount allocated for bore hole should be refunded to government coffer</li> </ul>
7	Construction of WASH FACILITIES in School	RAFORT ALLY GLOBAL SERVICES	C.A.C Grammar School, Efon	<ul style="list-style-type: none"> <li>• Toilets at lintel level.</li> <li>• Bore hole drilled and tested</li> <li>• Stanchion erected.</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment</li> </ul>
8	Construction of WASH FACILITIES in School	JIGATECH ENGINEERING SERVICES LTD	Babalola Memmorial Grammar School,Efon	<ul style="list-style-type: none"> <li>• Toilet roofed and painted.</li> <li>• Stanchion erected.</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment</li> </ul>

				<ul style="list-style-type: none"> <li>• Borehole drilled and tested</li> </ul>	
9	Construction of WASH FACILITIES in School	B-SAW INTL. COMPANY LTD.	A.U.D Pry Schl.,Isinbode	<ul style="list-style-type: none"> <li>• Stanchion erected.</li> <li>• Toilets at roofing level.</li> <li>• Bore hole drilled and tested</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment</li> </ul>
10	Construction of WASH FACILITIES in Health centre	IGABI LUSSY NIGERIA LTD.	N.Y.S.C Health Centre,Isinbode	<ul style="list-style-type: none"> <li>• Stanchion erected.</li> <li>• Toilets at lintel level</li> <li>• Bore hole drilled and tested</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment</li> </ul>

11	Construction of WASH FACILITIES in School	BUEGE VENTURES NIGERIA LTD	Ode High Schl.	<ul style="list-style-type: none"> <li>• Toilets roofed</li> <li>• Existing bore hole to be used.</li> <li>• Stanchion erected.</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment</li> <li>• Amount allocated for bore hole should be refunded back to Government coffer</li> </ul>
12	Construction of WASH FACILITIES in School	SMASBOD GLOBAL RESOURCES LTD	Irerodu Pilot N/P Schl.Ikole	<ul style="list-style-type: none"> <li>• Existing bore hole to be used.</li> <li>• Toilets at foundation level.</li> <li>• No stanchion yet</li> </ul>	<ul style="list-style-type: none"> <li>• Not Qualified for second tranche payment</li> <li>• Amount allocated for bore hole should be refunded back to Government coffer</li> </ul>
13	Construction of WASH FACILITIES in School	GREEN HOMES DYNAMICS RESOURCES LTD	C.A.C N/P Isaba-Ekiti	<ul style="list-style-type: none"> <li>• Toilets at the roofing level.</li> <li>• Bore hole drilled and tested</li> <li>• Stanchion not yet erected.</li> </ul>	<ul style="list-style-type: none"> <li>• Not Qualified for second tranche payment</li> </ul>
14	Construction of WASH FACILITIES in Health Centre	ISMA WATER GLOBAL LTD	Model Health Centre,Ilogbo	<ul style="list-style-type: none"> <li>• Stanchion erected.</li> <li>• Bore hole drilled and tested</li> <li>• Toilets roofed.</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment</li> </ul>

16	Construction of WASH FACILITIES in School	FEMI-SOYE INTERNATIONAL COMPANY	Otun Technical College, Otun	<ul style="list-style-type: none"> <li>• Stanchion erected.</li> <li>• Toilets at the roofing level.</li> <li>• Bore hole drilled and tested</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment</li> </ul>
17	Construction of WASH FACILITIES in School	FORTHWILL NIG LTD	Saliu Adeoti Memorial Comp. High Schl., Otun	<ul style="list-style-type: none"> <li>• Due to low water level in the bore hole drilled, existing borehole to be used.</li> <li>• Toilets roofed.</li> <li>• No stanchion erected.</li> </ul>	<ul style="list-style-type: none"> <li>• Not Qualified for second tranche payment</li> <li>• The contractor should be compensated.</li> </ul>
18	Construction of WASH FACILITIES in School	BISOLAB VENTURES	St. John's N/P (Pilot) Iye-Ekiti	<ul style="list-style-type: none"> <li>• Bore hole drilled and tested</li> <li>• Stanchion erected.</li> <li>• Toilets at lintel level.</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment</li> </ul>
19	Construction of WASH FACILITIES in School	IBUILD ENGINEERING AND CONSULTANCY SERVICES LTD	Ayede Grammar Schl., Ayede-Ekiti	<ul style="list-style-type: none"> <li>• Toilets roofed, doors fixed.</li> <li>• Stanchion erected.</li> <li>• Bore hole drilled and tested</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment</li> </ul>
20	Construction of WASH FACILITIES in School	ST, HORGE'S GLOBAL COMPANY	St. Paul Anglican N/P Schl. Isan	<ul style="list-style-type: none"> <li>• Bore hole drilled and tested</li> <li>• Stanchion erected.</li> <li>• Toilets at the roofing level.</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment</li> </ul>
21	Construction of WASH FACILITIES in School	REAL GOLDEN HILL MULTINATIONAL CONCEPT LTD	Orija High Schl. Ajobamidele, Ado-Ekiti	<ul style="list-style-type: none"> <li>• Stanchion erected.</li> <li>• Bore hole drilled and tested</li> <li>• Toilets at roofing level</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment</li> </ul>

22	Construction of WASH FACILITIES in School	DE-KU CONSTRUCTION LTD	Odo Community (L.A) N/P , Ado-ekiti	<ul style="list-style-type: none"> <li>• Stanchion; work in progress</li> <li>• Toilet at foundation level.</li> <li>• Bore hole drilled and tested</li> </ul>	<ul style="list-style-type: none"> <li>• Not Qualified for second tranche payment</li> </ul>
23	Construction of WASH FACILITIES in School	ENARXIS INTERNATIONAL CONSULT LTD	A.U.D N/P Schl. Awo-Ekiti	<ul style="list-style-type: none"> <li>• Nothing has been done</li> </ul>	<ul style="list-style-type: none"> <li>• The contractor should be called to site.</li> </ul>
24	Construction of WASH FACILITIES in Health Centre	FDD GLOBAL INVESTMENT LTD	Basic Health Centre, Aaye ,Igede-Ekiti	<ul style="list-style-type: none"> <li>• Existing bore hole to be used was enhanced.</li> <li>• Stanchion erected.</li> <li>• No toilet yet.</li> </ul>	<ul style="list-style-type: none"> <li>• Not Qualified for second tranche payment</li> <li>• Amount allocated for bore hole should be refunded to Government coffer</li> </ul>
25	Construction of WASH FACILITIES in School	FAKTOPS GLOBAL CONCEPTS LTD	Afunremu N/P Schl. Ilawe	<ul style="list-style-type: none"> <li>• Only bore hole was drilled</li> </ul>	<ul style="list-style-type: none"> <li>• The contractor should be called to site.</li> </ul>
26	Construction of WASH FACILITIES in School	FOTAD GOLDEN HERITAGE VENTURES	Community pry. Schl. Upticum , eporo	<ul style="list-style-type: none"> <li>• To be relocated</li> </ul>	<ul style="list-style-type: none"> <li>• Audit should be informed of the new location</li> </ul>
27	Construction of WASH FACILITIES in School		Ijero High Schl. Ijero.	<ul style="list-style-type: none"> <li>• Toilet at roofing level</li> <li>• Stanchion erected</li> <li>• Bore hole drilled and tested</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment</li> </ul>
28	Construction of WASH FACILITIES in School	DOUBLESOLA GLOBAL SERVICES	Community Grammar Schl. Aramoko	<ul style="list-style-type: none"> <li>• Bore hole drilled and tested</li> <li>• Stanchion erected.</li> <li>• toilets building was in progress</li> </ul>	<ul style="list-style-type: none"> <li>• Not Qualified for second tranche payment</li> </ul>
29	Construction of WASH FACILITIES in School	ELLA 3 NIG LTD	Owode Community Pry Schl. Emure	<ul style="list-style-type: none"> <li>• Bore hole drilled and tested</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment.</li> </ul>

				<ul style="list-style-type: none"> <li>• Stanchion erected.</li> <li>• Toilets at roofing level</li> </ul>	
30	Construction of WASH FACILITIES in health Centre	NEAT ROYAL VENTURES	Basic Health centre Irapa Olabimpe, settlement, Ijero Ekiti	<ul style="list-style-type: none"> <li>• Bore hole drilled and tested</li> <li>• Toilet built to lintel level</li> <li>• Stanchion erected</li> </ul>	<ul style="list-style-type: none"> <li>• Qualified for second tranche payment.</li> </ul>

### Major Findings

- 1. Project Progress:** Audit observed that Contractors were Paid 30% Mobilization. Some of them have met the first condition while few just moved to site due to delay in first tranche payment.
- 2. Job Specification:** reasonable number of contractors executed the job to specification while some were lagged behind.
- 3. Supervision:** audit observed that supervision was not thoroughly done; this was obvious at the instance of audit monitoring team.
- The contractors were not on site for engagement to ascertain the quality of work done which contradict the content of engagement letter written to the Agency by Audit.
- The details of the thirty (30) sites visited are shown in attached appendix.

### Challenges

- Delay in payment.
- Poor access road to some site location.
- Security threat.

## **Recommendations:**

1. Regular quality control checks should be conducted by the coordinating Agency to maintain the high standards observed during the audit and ensure timely completion.
2. The management of EKRUWASA should ensure that the contractors meet the expected threshold before further payment are made..
3. Payment to the contractors handling those location with existing bore-holes as pointed out in the appendix no.6, 11,12, 17,and 24. Should be monitored by the coordinating Ministry.
4. KSRUWASA should make proposal to the relevant Authorities for acquisition of rig as it would be a source of generating income for the agency in the subsequent projects

## **Community Feedback**

The community leaders and he residents hen interviewed expressed their satisfaction and appreciated this long awaited intervention. They hoped that the projects will be completed in earnest.

## **Economy, Efficiency and Effectiveness (3E's)**

As at the time of monitoring, the values for money of the solar Pumps could not be ascertained. Audit could not determine the effectiveness and efficiency because the projects are still on-going.

## **Conclusion:**

The construction of 110 WASH facilities across Ekiti State has made significant progress, with notable achievements in quality construction, community engagement, and hygiene Promotion. However, delays in some facilities' completion and sustainability concerns require attention. By implementing the recommendations, EKRUWASA can enhance the project's impact, ensure sustainability, and improve the lives of the beneficiaries

### **5.3 MONITORING AND PERFORMANCE AUDIT REPORT ON THE DISTRIBUTION OF 16 X 500KVA TRANSFORMER BY EKITI STATE GOVERNMENT THROUGH ELECTRICITY BOARD ADO-EKIT**

#### **Introduction**

The Ekiti State Government, through the Ekiti State Electricity Board, has distributed 16x500KVA transformers to various communities in the state. This initiative aims to improve the power supply, enhance the quality of life, and boost economic activities of the environs. This report provides an overview of the distribution, its impact, and the proposed benefits to the community. These communities have been facing challenges with power supply, hindering economic growth and development years back. To address this, the state government through the Electricity Board distributes 16x500KVA transformers. This initiative cost the State Government the sum of **Five Hundred and Twenty-Two Million, Nine Hundred and Eighty-Four Thousand** (₦522, 984, 000 only). Distribution Areas include major towns and commercial centers. The distribution was carried out by the Ekiti State Electricity Board

#### **IMPACT**

The distribution of the transformers is expected to have a significant impact on the state, including:

- Improved Power Supply.
- Economic Growth.
- Better Quality of Life.

#### **FIDINGS**

A team of Auditor from the office of auditor-general Ekiti State visited the communities on Tuesday 17<sup>th</sup> June, 2025 to ascertain the value for money and ensure its Economy, Effectiveness and Efficiency. It was observed that all the transformers have been delivered on March, 2025 but not fully installed. See appendix for details.

## **COMMUNITY FEEDBACK**

The community leaders and the residents when interviewed expressed their satisfaction and appreciated this long awaited initiative. They hoped that they will be installed in earnest. They appealed for quick installation and connection of the transformers to the grid.

## **CHALLENGES**

In the course of monitoring the delivery of the transformers, audit observed some challenges including:

- Delay in installation
- Security of the transformers. Some of the transformers were kept in an open space which is prone to vandalism and theft.
- High cost of securing the transformers by the communities

## **RECOMMENDATIONS**

- The Ekiti State Government should prioritize regular maintenance and monitoring of the transformers.
- The Electricity Board should develop a plan to expand the power infrastructure to meet growing demands of the habitants.
- The state government should consider investing in renewable energy sources to supplement the existing power supply
- Electricity Board should make necessary arrangement to ensure the transformers are installed and connected to grid in earnest to avoid unnecessary damages.

## **ECONOMY, EFFICIENCY AND EFFECTIVENESS (3 E'S)**

As at the time of monitoring, the value for money of the transformers was ascertained. The efficiency was ascertained as the transformer was safely delivered to the communities. Audit could not determine the effectiveness because the transformers have not been fully installed

## **CONCLUSION**

The distribution of 16x500KVA transformers by the Ekiti State Government through the Electricity Board is a significant initiative that will improve power supply, enhance economic growth, and improve the quality of life for residents. By implementing the above

recommendations, the Ekiti State Government can ensure the long-term success of this initiative and continue to improve the lives of its citizens.

## **5.4 MONITORING AND PERFORMANCE AUDIT REPORT ON THE RENOVATION OF NINE (9) GENERAL HOSPITALS, SUPPLY OF MEDICAL EQUIPMENT, AND CONSTRUCTION OF A MULTIPURPOSE BUILDING AT EKSUTH. ADO-EKITI**

### **Introduction**

The Ekiti State Ministry of Health and Human Services, in line with the administration's commitment to improving healthcare delivery, embarked on a strategic project involving the renovation of nine (9) General Hospitals, the supply of state-of-the-art medical equipment

This project amounting to Two Billion, One Hundred and Eleven Million, Eight Hundred and Thirty-Nine Thousand, Eight Hundred and Fifty-Six Naira and Thirteen Kobo (₦2, 111,839,856.13) only was designed to bridge infrastructural gaps, enhance service delivery, promote medical education, and ensure efficient healthcare access for the people of Ekiti State

### **Project Objectives**

- To revitalize and modernize healthcare infrastructure in nine General Hospitals across Ekiti State. To equip healthcare facilities with modern diagnostic and treatment equipment.
- To strengthen the state's preparedness and response capacity to health emergencies.
- To promote equitable access to quality healthcare services in both rural and urban areas.

### **Scope of Work**

1. Renovation of Nine General Hospitals

#### ***Hospitals Involved:***

- General Hospital, Ifaki-Ekiti
- General Hospital, Iye-Ekiti.

- General Hospital, Ayede-Ekiti
- General Hospital, Ilupeju-Ekiti
- General Hospital, Ijesa -Isu-Ekiti.
- General Hospital, Ijan-Ekiti
- General Hospital, Okemesi-Ekiti
- General Hospital, Efon-Ekiti
- General Hospital, Ilawe-Ekiti

**Renovation Activities Included:**

- Structural rehabilitation (roofing, tiling, painting, plumbing, and electrical works)
- Construction of new Outpatient Departments (OPD) and Emergency Units
- Renovation of maternity wards, laboratories, pharmacies, and staff quarters.
- Upgrade of water supply and sanitation facilities
- Installation of alternative power supply systems (solar panels and backup generators)

**2. Supply of Medical Equipment**

***Key Equipment Supplied:***

- Ultrasound machines
- Hematology analyzers
- Patient monitoring systems
- Hospital beds and adjustable delivery beds
- Operating theatre equipment –
- Dental chairs and diagnostic units
- Laboratory Equipment
- Nursery and ward Equipment and Others.

## **Distribution:**

As at the time of monitoring, only Four (4) General Hospitals; Ilupeju General Hospital, Iye General Hospital, Ijesa-Isu General Hospital and Ijan General Hospital have received equipment tailored to its capacity, The Equipment in the remaining Five General Hospital has not gotten distribution approval

### ***Project Implementation Strategy***

***Stakeholder Engagement:*** Consultations with hospital management, community leaders, healthcare workers, and professional bodies.

***Procurement Process:*** Transparent and competitive bidding process for contractors and suppliers aligned with state procurement laws.

***Monitoring and Evaluation:*** Regular site inspections and project reviews by a technical committee comprising engineers, architects, medical experts, and representatives of the Ministry.

***Capacity Building:*** Training programs for health workers on the use and maintenance of new equipment.

## **Funding and Financial Overview**

***Source of Funds:*** Ekiti State Government budgetary allocation

### ***Expenditure Categories:***

- Renovation and construction works.
- Procurement and installation of medical equipment.
- Staff training and capacity development
- Project management and supervision

## **Challenges Encountered**

Topography of the site

Unforeseen structural deficiencies in some hospitals, which necessitated scope expansion.

## ***Impact Assessment***

***Improved Health Outcomes:*** Increased patient turnover, higher diagnostic efficiency, and reduced mortality rates.

***Enhanced Training Environment:*** Greater opportunities for practical learning among medical students and interns.

***Economic Benefits:*** Job creation during the renovation phase and post-completion through maintenance contracts.

***Community Satisfaction:*** Positive feedback from patients, healthcare workers, general public and host communities.

## **Audit Findings**

As at the time of visiting the renovated General Hospitals, the following were observed:

- There was no air conditional for scanning machine at Efon Alaaye General Hospital
- At Ijan General Hospital, the road t leading to Nurses Quarters was rough and bushy.
- The solar System at Ijan has stopped work and it has been taken away for replacement by the Contractor.
- Roofing at Ayede Mortuary was sag and needed to be corrected
- The Staff Quarters at Ayede has no drain round to support the building
- The Zink at Ifaki Doctors Quarters was not repaired The Mortuary at Efon General Hospital was at very close range to the main ward.
- The renovation at Ilawe General Hospital was still on Going as at the time of visitation.
- The renovation at Okemesi was at inception stage

## **Feedback**

Monitoring team embarked on community engagement and the beneficiaries expressed their satisfaction with Government intervention.

This has boosted health delivery in the communities..

## **Recommendations**

- Institutionalize periodic maintenance schedules for renovated hospitals.
- Ensure continuous professional training for health workers on proper handling of the new equipment supplied
- Expand similar renovation and equipment projects to primary health centers.

- Foster partnerships with private investors to sustain healthcare infrastructure sector improvements. Mortuary at General Hospital Efon should be relocated away from main wards
- The contractor should expedite action on the ongoing renovation for timely delivery.

### **The 3 E's of Performance Audit**

In the opinion of Audit, the Economy of the Project was achieved as the value for money was ascertained, the efficiency of the project could be determined as the quality output was achieved within the stipulated time and the effectiveness of the project could be determined as the projects has been completed and in use

### **Conclusion**

This intervention has really changed the face of the Selected General Hospitals in the State and also the mindset of the populace towards Government Hospitals in Ekiti. The successful completion of the renovation of nine General Hospitals, the comprehensive supply of modern medical equipment will reflect a bold and transformative investment in the future of healthcare in Ekiti State.

The Ministry of Health and Humanitarian Services should remain committed to sustaining these gesture and ensuring that quality healthcare delivery is accessible to every citizen

## **MONITORING AND PERFORMANCE AUDIT REPORT ON DREDGING AND CHANNELISATION OF SELECTED RIVERS IN EKITI STATE BY THE STATE ENVIRONMENTAL PROTECTION AGENCY**

### **INTRODUCTION**

This report covers the monitoring exercise conducted by the Office of the Auditor General on the dredging and channelization of selected rivers within various communities and towns in Ekiti State. The purpose of the exercise was to assess the progress, quality of work done, compliance with environmental standards, and effectiveness of the projects in ensuring free flow of water and prevention of flooding in the State. The projects were executed through direct labour, with the following details:

**Contract sum:** ₦165, 069,165.63

**Payment to date:** ₦27, 186,412.07

**Outstanding Balance:** ₦137, 882,753.57

The rivers inspected/monitored include the following:

- Ofigba River, Ise Ekiti
- Olomo Stream, Ise Ekiti
- Maberu River, Ise Ekiti
- Abebi River, Ise Ekiti
- Alapo River, Ido Ekiti
- Eleki River, Otun Ekiti

### **OBJECTIVES OF THE MONITORING EXERCISE**

1. To verify the completion and quality of dredging and channelization activities.
2. To assess the environmental impact and sustainability of the work done.
3. To evaluate the effectiveness of the interventions in controlling flooding and supporting water flow.
4. To confirm proper utilisation of public funds allocated for the project.

### **METHODOLOGY**

The monitoring team visited each project site, conducted physical inspections, interacted with local residents and community leaders, reviewed project documents on-site, and took visual records where necessary.

### **OBSERVATIONS AND FINDINGS**

#### **(1) OFIGBA RIVER – ISE EKITI**

- The river was heavily silted before the intervention.
- Dredging work has been completed up to a stretch of approximately 1.5 km.
- The river channel has been deepened, and the banks have been cleared of waste and vegetation.
- However, waste dumping along the riverbank remains a concern and requires community sensitisation.

**Community Feedback:** Community members confirmed that water now flows freely, and incidents of flooding have reduced significantly.

#### **(2) OLOMO STREAM – ISE EKITI**

- The channel was previously obstructed by natural waste and debris.
- About 1 km stretch was dredged.
- The depth of the channel has improved, allowing free water movement.
- Minor erosion was observed around the cleared areas, suggesting the need for further reinforcement of the embankments.

**Community Feedback:** A resident on behalf of the community appreciate the government intervention on the dredging of the river.

**(3) MABERU RIVER – ISE EKITI**

- The river serves as a major outlet for runoff water in the area.
- Dredging was carried out to a reasonable extent, with silt removed and passage widened.
- There is need for continuous maintenance to prevent re-siltation.

**Community Feedback:** Community leaders confirmed better water flow since the work was done.

**(4) ABEBI RIVER- ISE EKITI**

The dredging was done and water is flowing freely

Preventive maintenance recommended avoiding erosion or silting accumulation

**Community Feedback:** The river require structural improvement (culverts, reinforcements) beyond mere dredging.

**(5) ALAPO RIVER – IDO EKITI**

- Dredging was successfully carried out across the main water path.
- The riverbanks were also cleared of overgrown vegetations.
- Some areas around the channel still experience slight water logging after rainfall, indicating partial blockage in nearby outlets not captured in the project scope.

**Community Feedback:** The general impact is positive as flood threats have been significantly reduced.

**(6) ELEKI RIVER – OTUN EKITI**

- Eleki River was also dredged successfully.
- The waterway was properly widened and deepened.
- No blockage or dumping of refuse was seen during inspection.

**Community Feedback:** Residents appreciate the Government for its efforts and reported improvement in water flow, especially during recent heavy rain falls.

**CHALLENGES OBSERVED**

- Poor waste disposal practices along riverbanks in some locations.
- Lack of public awareness on the importance of maintaining the cleaned channels.
- Minor cases of erosion along some dredged banks.

- Absence of protective structures such as retaining walls in some parts.

### **RECOMMENDATIONS**

- Regular maintenance and desiltation should be planned, especially before the rainy season.
- State Environmental Protection Agency should intensify community awareness campaigns on the dangers of waste dumping into rivers.
- Future interventions should include construction of embankment protection where erosion is likely.
- Government should work with the community leaders to consider deploying community-based monitoring groups to assist with early detection of obstructions.
- Proper monitoring should be sustained to prevent future obstructions.

### **ECONOMY, EFFICIENCY AND EFFECTIVENESS**

**Economy:** The project was executed using in house equipment and direct labour, which reduced cost. The materials for the project were sourced locally which were adequate and commendable.

**Efficiency** The dredging and channelization were completed within the planned time, resources were deployed timely and adequately to all project locations, the methods used were technically sound to ensuring minimal wastage.

**Effectiveness:** The projects achieved the aim of preventing flooding and improving water flow, selected communities have started seeing the benefits in terms of improved environmental health, public safety has been enhanced due to reduced erosion and stagnant water bodies.

### **CONCLUSION**

The monitoring exercise confirms that the dredging and channelization of selected rivers were largely successful and impactful. The projects have contributed positively to the free flow of water and reduction of flooding in the affected areas. Sustained maintenance, community involvement, and awareness are keys to preserving the gains achieved



29-04-2021

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

**NOTE I**  
**DETAILS OF LOSS OF FUND AS AT 31<sup>ST</sup> DECEMBER, 2025.**

<b>MINISTRY/ AGENCY</b>	<b>Ref NO</b>	<b>AMOUNT INVOLVED</b>	<b>AMOUNT RECOVER ED</b>	<b>OUTSTANDING BALANCE</b>	<b>NAMES OF OFFICER INVOLVED</b>	<b>REMARKS</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>		
MINISTRY OF JUSTICE	EK/GJS/2/1	103,942.00	-	103,942.00	Mr.Femi Omotayo	No recovery
MINISTRY OF JUSTICE	EK/GL/MJS/1/5	214,927.61	-	214,927.61	Mr.Femi Omotayo	No recovery
EKITI SPEB	EK/GL/ESTAB/1/3	41,000.00	-	41,000.00	Mr.E.O.Alo	No recovery
BULK PURCHASE VENTURES	EK/GL/BPV/1/3	660,950.00	-	660,950.00	Mr. P.O. Orimolade	No recovery
BULK PURCHASE VENTURES	EK/ GL/BPV/2/4	98,970.00	-	98,970.00	Mr M.A Alade	No recovery
OFFICE OF MILITRY ADMINISTRATION	EK/ GL /GKP/1/29	210,980.00	-	210,980.00	Mr.O.O Oluyede	No recovery
MINISTRY OF WORKS AND TRANSPORT	EK/ GL/SHLB /1	1,529,267.03	-	1,529,267.03	Mr.O.O oluyede	No recovery
MINISTRY OF EDUCATION	EK/GL/MED/1/97	250,000.00	-	250,000.00	Mr. C. O Afolayan	Under correspondence
B.S.E.S	EK/ GL /BSES/1/2003	46,176.00	-	46,176.00	Mr Olu Akerele	Under correspondence
B.S.E.S	EK/ GL /BSES/5/2003	615,000.00	-	615,000.00	Messer Martins Ayoola and Others	Full Recovery
B.S.E.S	EK/ GL /BSES/6/3002	521,000.00	-	521,000.00	Mr Abiodun Ola Ofe	No recovery
C.U.D.A	EK/GL/CUDA/1/3	8,096,217.96	-	8,096,217.96	Messer I.A Ilori and Others	No recovery

C.U.D.A	EK/GL/CUDA/14/4	5,201,642.08	-	5,201,642.08	Mrs Falodun And Mr Akinyemi	No recovery
MIN.OF EDUCATION	EK/GL/MED/2	1,041,730.00	-	1,041,730.00	Mr.K boluwade	No recovery
ACC. GEN. OFFICE	EK/GMD/AG/6/84	2,767,901.00	-	2,755,901.00	Mr P. Adeniyi	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	449,500.33	191,756.00	257,744.33	Mr. J.O Ajayi	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	723,942.66	150,000.00	573,942.66	Mr. J.O Olofin	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	284,366.89	32,000.00	252,366.89	Mr. J.O Ogunmiloye	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	361,965.51	12,000.00	349,965.51	Mr. J.A Morakinyo	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	1,105,000.00	-	1,105,000.00	Mr. P Omotoso	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	608,052.00	100,000.00	508,052.00	Mr E.T Olaiya	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	55,000.00	20,000.00	35,000.00	Mr S.A. Ojo	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	1,211,756.41	400,000.00	811,756.41	Mr.Omoloje	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	50,000.00	42,000.00	8,000.00	Mr. E. Abiodun	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	76,000.00	60,000.00	16,000.00	Mr. N.A Adegbaje	Not fully recovered
B.I.R	EK/GL/BIR/2006	3,417,567.72	996,000.00	2,421,509.72	Mr. S.O. Abe	Not fully recovered
GAD	EK/GLS/GAD/02/2007	10,000,000.00	-	10,000,000.00	Pastor F.I Akinluyi	No recovery
GAD	EK/GLS/GAD/03/2007	47,550,000.00	-	47,550,000.00	Pastor F.I Akinluyi	No recovery
EKROMA	EK/GL/EKROMA/1/2006	4,700,000.00	-	4,700,000.00	Mr.TayoOke	No recovery

SEPA	AQ/SEPA/02/1/1 8	15,600,000.00	-	15,600,000.00	Mr. Agana O.S (PM)	No Recovery
	<b>TOTAL</b>	<b>107,591,555.2 0</b>	<b>206,756. 00</b>	<b>107,384,799.20</b>		

**NOTE II**

**OVERLOADING OF SALARY PAYMENT VOUCHERS OF PUBLIC SECONDARY SCHOOLS IN EKITI STATE**

<b>S/ N O</b>	<b>NAME SCHOOL</b>	<b>OF</b>	<b>PERIOD OF LOSS</b>	<b>AMOUNT INVOLVED ₦</b>	<b>TOTAL RECOVERY ₦</b>	<b>AMOUNT OUT- STANDING ₦</b>	<b>PRINCIPAL'S NAME</b>	<b>BURSAR'S NAME</b>	<b>REMAR K</b>
1	Osi Jnr. H/S, Osi-Ekiti		Nov.- Dec.,2006	94,000.00	-	-	Mr. F.A. Ogunnike	Mr.Abolarin	
2	Elo Jnr. H/S, AiyetoroEkiti		Apr.- Jun.,2008	90,000.00	90,000.00	-	Mr.Adeosun	Mr. B. E. Oye	
3	Ojo-Ugbole Jnr. H/S, IgboleEkiti		June,2008	42,174.58	-	42,174.58	Mr.C.A. Ajiniran	Miss Isiaka S. B.	
4	Orin Jnr. H/S, Orin Ekiti		Apr.-Jun., 2008	78,700.68	-	-	Mr.J.K. Adeleye	Mr.Abolarin O.	
5	Arinjale Com. Jnr H/S, IseEkiti		May- Jun.,2008	64,960.00	64,960.00	-	-	Mr.O.J.Ojo	
6	Obada Jnr. H/S, IseEkiti		Jan., 2008	40,999.99	-	40,999.99	-	Mr. S. K. Oni	
7	United Comp. Snr. H/S, IseEkiti		Apr.,2006- Jun.,2008	1,755,017.13	-	1,755,017.13	Mr.S.S. Alarde	Mr. Y. A. Adegbola	
8	United Comp. Jnr. H/S, IseEkiti		Jul.2007- Jun.,2008	731,907.07	-	731,907.07	Mr.M.A.Abegund e	Mr.C. Owonifari	
9	Ise Comp. Snr. H/S, IseEkiti		Apr.2006- Jul.,2008	1,247,932.45	-	1,247,932.45	Mr. S. Olowolafe	Mr.S. Ekundayo	
10	OgbeseSnr. H/S, IseEkiti		Dec.2006- Jun.2008	3,029,276.47	-	3,029,276.47	Mr. O. Fatureoti	Mr.M. A. Afuye	
11	Ise Comp. Jnr. H/S		Mar. 2008	27,759.61	-	27,759.61	Mr E.O.Ojo	Mr. E.M Asubiojo	

12	Akinluse Com. Snr. H/S, IseEkiti	Feb. – Mar. 2008	136,486.69	96,000.00	40,486.69	Mr.B.O. Alabi	Mr.Anjorin	
13	Comm. Snr. OrunEkiti	May 2008	20,000.00	20,000.00	-	Mr.Oyebanji	Mr. S.M Faaji	
14	Comm. Ser. H/S, AyegbajuEkiti	July 2006	81,724.16	82,210.00	(484.84)	Mr. M.A Onurin	Mr.Owolabi	Rec. 31/11/06
15	Itaji Comm. Snr. Girl/S, ItajiEkiti	Apr. – Jun. 2008	300,464.08	300,000.00	464.08	Mr.Ogunleye	Mr.Odeyemi	
16	St. Augustine Com. OyeEkiti	April 2008	46,264.26		46,264.26	Mr. A.T. Ogunruku	D.O. Fashiku	
17	Unity Jnr. H/S, OgotunEkiti	Nov. 2006	23,989.24	24,000.00	(11.00)	Mr Ayeni	Mr.Ayeni	Rec. 25
18	Omoeye Jnr. H/S, IgbaraOdoEkiti	Jun. 2008	201,000.00	202,000.00	(1,000.00)	Mr. G.A. Jegede	Mr.Akinluya	Rec
19	IlaweSnr. H/S, IlaweEkiti	May 2008	59,029.78	50,000.00	9,029.78	Mr. F.B. Babalola	Mr.Ogunleye	
20	Mary Hill Boys H/S, Ado Ekiti	Mar.2006-Mar. 2008	112,773.91		112,773.91	-	Mr R.O.Fajenbola	
21	Ikere Jnr. H/S, IkereEkiti	Jul-Dec. 2007	302,080.68	101,700.00	200,380.68	Mr.Olatunji&Mr.O lajide	Amos Kolawole	
22	A.C. Comp. Jnr. H/S, IkereEkiti (I)	Mar – Jun. 2008	482,896.89	255,140.00	227,756.89	Mrs. F.W. Anifowose	Mr H.F Balogun	
23	A.C Comp. Jnr. H/S IkereEkiti (II)	Apr. 2006 – Feb. 2008	822,451.02	-	822,451.02	Mrs. F.W. Anifowose	Mr H.F Balogun	
24	Emure Model Jnr. H/S, EmureEkiti	Mar. – May 2008	178,663..50	150,000.00	28,663.50	-	Mrs. W.O. Arinde	
25	EporoSnr. H/S, EporoEkiti	May 2008	43,510.00	60,000.00	(16,490.00)	-	Mr. E.A Oyewole	
26	IjalokeSnr. H/S, EmureEkiti	Feb. 2008	20,290.00	20,000.00	290.00	-	Mr.Ogundare	

27	St Michael's Cath. Jnr. G/S, EfonEkiti	Feb – May 2008	239,996.52	-	239,996.52		Mr.T.T. Oladeji	
28	EfonSnr. H/S, EfonEkiti	Feb-May 2008	275,880.98	275,000.00	(111.02)	Mr.Adeniyi	Mr.O. Adesola	
29	Iloro Com. Jnr. H/S, IloroEkiti	2006 L/B & Feb. 2008	37,004.44	-	37,004.44	Mr F.F. Ojo	Mr.D.O. Adeosun	
30	Ekamefa Com. Snr. H/S, Ape AraEkiti	June, 2008	60,748.38	61,000.00	(251.62)	Mr. S.A Ogunleye	Mr.J.O. Faola	
31	Odoowa Com. H/S, OdoowaEkiti	May – June 2008	199,007.17	-	199,007.17	Mr. J.O. Kolawole	Mr.I.OAflabi	
32	Ipoti Jnr. H/S, IpotiEkiti	May - June 2008	129,952.22	-	129,952.22	Chf. J.A.Ajiteru	Mr.J.O. Adeogun	
33	IpotiSnr. H/S, IpotiEkiti	June 2008	76,314.55	-	76,314.55	Mr. W.B. Ojo	Mr.L.O Agunbiade	
34	Ijanmodu Comp. H/S, IjanEkiti	Jan. 2007	25,017.02	-	25,017.02	Mr.Oguntimehin	Mrs.O.A Akinyede	
35	Aisegba Com. Jnr. H/S, AisegbaEkiti	May 2007 – Mar. 2008	1,140,074.18	189,000.00	951,074.18	Mr.Aruleba	Mr.F. Asepari	
36	Ileowuro Jnr H/S AgbadoEkiti	Jul. 2006	80,484.74	-	80,484.74	Mr. J.O. Agbebami	Mr.A. Adaramodu	
37	Ayeteju Com. Jnr. H/S, IroEkiti	Feb. – Jul. 2007	226,678.64	-	226,678.64	-	-	
38	Edu Jnr. H/S, ErioEkiti	May 2008	50,000.00	-	50,000.00	Mr.Onipede	Mrs.Omotola	
39	Edu Jnr. H/S, ErioEkiti	May 2008	18,317.39	20,000.00	(1,682.61)	Rev. E.A. Ige	Mr.W.O. Fagbamila	
40	Aramoko Jnr. H/S, Aramoko	May 2008	50.000	-	50.000	?	?	
41	OloketuyiMem. Jnr. H/S, IgbemoEkiti	Sept. 2006	16,286.71	-	16,286.71	Mrs. Awe	Mrs.R.SOjo	

42	Egirioko Jnr. H/S, IyinEkiti	Jun. 2007 – Mar. 2008	312,260.67	-	312,260.67	Elder Fadore	AdemiluaOjo	
43	Eyemote Jnr H/S, IyinEkiti	May, 2008	44,112.36	-	44,112.36	Mrs.Adewale	Mrs.Aluko	
44	Iworoko CHS, IworokoEkiti	Mar. 2008	71,916.34	-	71,916.34	Chf. Bamigboye	Mrs.Aguda	
45	Ekiti Bapt. Jnr H/S IgedeEkiti	Apr. – May 2008	300,000.00	300,000.00	-	Mrs M.A. Jegede	Adeosun	
46	AmunuSnr. H/S, OmuoEkiti	Oct. 2006 – Jan.	50,672.30	-	50,672.30	-	Mr.Fadipe	
47	Ekamefa Comp. Jnr. H/S, IlasaEkiti	May 2006, Nov. 2007 & Oct. 2008	47,362.66	-	47,362.66	Mr.Bolarinwa	J.B. Aladesuyi	
48	Obedu Com. Snr. H/S, IsinbodeEkiti	Jan. 2007 & Feb. 2008	71,880.94	-	71,880.94	Mr.Oloodoye	Mr.Odetoye	
49	OmuokeSnr. H/S, OmuoEkiti	Nov – Dec. 2006	75,262.30	-	75,262.30	-	Mr.P.S. Akeju	
	<b>TOTAL</b>		<b>13,633,582.7 0</b>	<b>2,361,010. 00</b>	<b>11,271,572.7 0</b>			

**NOTE III**

<b>LIST OF AUDITED SCHOOL FROM SEPTEMBER, 2024-DECEMBER, 2025</b>			
<b>S/N</b>	<b>SCHOOLS</b>	<b>LAST DATE AUDITED</b>	<b>REMARKS</b>
1	A.U.D Gram. Schl; Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
2	A.U.D Gram. Schl; IkereEkiti	Sept. 2024-Aug. 2025	Report Issued
3	A.U.D High Schl. Ikole	Sept. 2024- Aug 2025	Report Issued
4	A.U.D Comp. High Schl; Ire-Ekiti	Sept. 2024-Aug. 2025	Report Issued
5	Aaye Methodist Comp. High Schl; Aaye-Ekiti	Sept. 2024-Aug. 2025	Report Issued
6	Aaye Oja Community High Schl; Aaye Oja-Ekiti	Sept. 2024-Aug. 2025	Report Issued
7	Adeoti High Schl; Otun-Ekiti	Sept. 2024-Aug. 2025	Report Issued
8	Adetunji Ajayi Secondary Schl; Ise-Ekiti	Sept. 2024-Aug. 2025	Report Issued
9	Ado Comm. High Schl; Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
10	Ado Grammar Schl; Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
11	African Church Comp. High Schl; Ikere-Ekiti	Sept. 2024-Aug. 2025	Report Issued
12	Aisegba Community Grammar Schl; Aisegba-Ekiti	Sept. 2024-Aug. 2025	Report Issued
13	Aisegba Comprehensive High Schl; Aisegba-Ekiti	Sept. 2024-Aug. 2025	Report Issued
14	Ajebamidele Comm. High Schl. Emure	Sept. 2024-Aug. 2025	Report Issued
15	Ajinare Grammar Schl. Ido Ile-Ekiti	Sept. 2024-Aug. 2025	Report Issued
16	Ajolagun High Schl; Ikere-Ekiti	Sept. 2024-Aug. 2025	Report Issued

17	Akinluse Comp. High Schl; Ise-Ekiti	Sept. 2024-Aug. 2025	Report Issued
18	Alamoye Comm.High Schl; Aramoko-Ekiti	Sept. 2024-Aug. 2025	Report Issued
19	Alarelu Comp. High Schl; Igbara Odo-Ekiti	Sept.2024-Aug. 2025	Report Issued
20	All Soul Anglican Grammar Schl; Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
21	Amoye Grammar Schl; Ikere-Ekiti	Sept. 2024-Aug. 2025	Report Issued
22	Amunu Comp. High Schl;	Sept. 2024-Aug. 2025	Work in progress
23	Amure Comp.High Schl Ikun-Ekiti	Sept. 2024-Aug. 2025	Work in progress
24	Anglican Secondary Schl; Efon Alaaye-Ekiti	Sept. 2024-Aug. 2025	Report Issued
25	Anglican High School, Iyin-Ekiti	Sept. 2024-Aug. 2025	Report Issued
26	Anglican High Schl; Opopogboro Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
27	Anunciation School, Ikere-Ekiti	Sept. 2024-Aug. 2025	Report Issued
28	Apostle Babalola High School, Efon Alaaye	Sept. 2024-Aug. 2025	Report Issued
29	Ara Comm. High Schl; Ara-Ekiti	Sept. 2024-Aug. 2025	Report Issued
30	Aramoko District Comm. High Schl Aramoko-Ekiti	Sept. 2024-Aug. 2025	Report Issued
31	Are Afao Comp. High Schl; Are Afao-Ekiti	Sept. 2024-Aug. 2025	Report Issued
32	Arinjale Comp. High Schl; Ise-Ekiti	Sept. 2024-Aug. 2025	Work in progress
33	Awo Comm. Comp. High Schl; Awo-Ekiti	Sept. 2024-Aug. 2025	Report Issued
34	Ayebode High Schl; Ayebode-Ekiti	Sept. 2024-Aug. 2025	Report Issued
35	Ayede Grammar Schl; Ayede-Ekiti	Sept. 2024-Aug. 2025	Report Issued
36	Ayegunle/Temidire Comp. High Schl; Ayegunle-Ekiti	Sept. 2024-Aug. 2025	Report Issued
37	Ayetoro/Iloro Comm. High Schl; Iloro-Ekiti	Sept. 2024-Aug. 2025	Report Issued
38	Ayo Daramola Memorial Grammar Schl; Ijan-Ekiti	Sept. 2024-Aug. 2025	Work in progress
39	Ayo Fasanmi Model College,Ilukun,Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued

40	Babalola Borisede Usi High Schl; Usi-Ekiti	Sept. 2024-Aug. 2025	Work in progress
41	Babatope Memorial Grammar Schl; Ikoru-Ekiti	Sept. 2024-Aug. 2025	Report Issued
42	Baptist Comp. High Schl; Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
43	Banji Akintoye Model College, Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
44	C.A.C. Comp. High Schl; Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
45	C.A.C Secondary Schl; Ijero	Sept. 2024-Aug. 2025	Report Issued
46	C.A.C Grammar Schl; Efon Alaaye-Ekiti	Sept. 2024-Aug. 2025	Report Issued
47	Christ Girls Schl; Ado-Ekiti	Sept. 2024-Aug. 2025	Work in progress
48	Christ School, Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
49	Community Secondary Schl; Ipoti-Ekiti	Sept. 2024-Aug. 2025	Report Issued
50	Community Grammar School Aramoko-Ekiti	Sept. 2024-Aug. 2025	Report Issued
51	Community Grammar School Ikota	Sept. 2024-Aug. 2025	Work in progress
52	Community High School Ayegbaju-Ekiti	Sept. 2024-Aug. 2025	Report Issued
53	Community High Schl; Ara/Ikole-Ekiti	Sept. 2024-Aug. 2025	Work in progress
54	Community High Schl; Esure-Ekiti	Sept. 2024-Aug. 2025	Work in progress
55	Community High Schl; Igbara Odo-Ekiti	Sept. 2024-Aug. 2025	Report Issued
56	Community High Schl; Irele-Ekiti	Sept. 2024-Aug. 2025	Work in progress
57	Community High Schl; Itapaji-Ekiti	Sept. 2024-Aug. 2025	Work in progress
58	Community High Schl; Oke Ako	Sept. 2024-Aug. 2025	Work in progress
59	Community High Schl; Osin-Ekiti	Sept. 2024-Aug. 2025	Work in progress
60	Community High Schl; Erinjiyan-Ekiti	Sept. 2024-Aug. 2025	Report Issued
61	Community High Schl; Emure-Ekiti	Sept. 2024-Aug. 2025	Work in progress
62	Community High Schl; Okemesi-Ekiti	Sept. 2024-Aug. 2025	Report Issued
63	Comprehensive High Schl; Odo Owa-Ekiti	Sept. 2024-Aug. 2025	Report Issued

64	Corpus Christ College; Ilawe-Ekiti	Sept. 2024-Aug. 2025	Report Issued
65	David Oke Model Sec. Schl. Ado	Sept. 2024-Aug. 2025	Report Issued
66	Deji Fasuan Model College Sec. Shl; Ado	Sept. 2024-Aug. 2025	Report Issued
67	Doherty Memorial Grammar Schl; Ijero	Sept. 2024-Aug. 2025	Report Issued
68	Eda-Ile Community High Schl; Eda-Ile	Sept. 2024-Aug. 2025	Work in progress
69	Edu High School Erio-Ekiti	Sept. 2024-Aug. 2025	Report Issued
70	Efon High School Efon Alaaye-Ekiti	Sept. 2024-Aug. 2025	Report Issued
71	Egbe Methodist High Schl; Egbe	Sept. 2024-Aug. 2025	Work in progress
72	Egbeoba High Schl; Ikole-Ekiti	Sept. 2024-Aug. 2025	Report Issued
73	Egiri Oke High School Iyin-Ekiti	Sept. 2024-Aug. 2025	Report Issued
74	Ekamefa Comm. Gram.Schl; Ilasa-Ekiti	Sept. 2024-Aug. 2025	Report Issued
75	Ekameta Comp. High Schl Epe-Ekiti	Sept. 2024-Aug. 2025	Work in progress
76	Ekiti Baptist High Schl; Igede-Ekiti	Sept. 2024-Aug. 2025	Report Issued
77	Ekiti Parapo College Ido-Ekiti	Sept. 2024-Aug. 2025	Report Issued
78	Ekiti State Government College Usi-Ekiti	Sept. 2024-Aug. 2025	Report Issued
79	Eleyo High School, Ikere-Ekiti	Sept. 2024-Aug. 2025	Report Issued
80	Elo High School Ayetoro-Ekiti	Sept. 2024-Aug. 2025	Work in progress
81	Emure Model High Schl; Emure-Ekiti	Sept. 2024-Aug. 2025	Work in progress
82	Epe Comm. High Schl; Epe-Ekiti	Sept. 2024-Aug. 2025	Report Issued
83	Epe Community High Epe-Ekiti (MOBA)	Sept. 2024-Aug. 2025	Work in progress
84	Epe High Schl; Epe Ijero-Ekiti	Sept. 2024-Aug. 2025	Report Issued
85	Eporo High Schl; Emure-Ekiti	Sept. 2024-Aug. 2025	Report Issued
86	Erijiyan Community High Schl; Erijiyan-Ekiti	Sept. 2024-Aug. 2025	Report Issued

87	Erinayonigba High Schl; Erijiyan-Ekiti	Sept. 2024-Aug. 2025	Report Issued
88	Erinmope High Schl; Erinmope-Ekiti	Sept. 2024-Aug. 2025	Report Issued
89	Eso Obe High Ikoro-Ekiti	Sept. 2024-Aug. 2025	Report Issued
90	Esunkan Community High Schl; Esun.	Sept. 2024-Aug. 2025	Work in progress
91	Esure High Schl; Esure-Ekiti	Sept. 2024-Aug. 2025	Report Issued
92	Ewu Comprehensive High Schl; Ewu-Ekiti	Sept. 2024-Aug. 2025	Work in progress
93	Eyemojo Comp. High Schl; Osan-Ekiti	Sept. 2024-Aug. 2025	Work in progress
94	Eyemote Comp. High Schl; Iyin-Ekiti	Sept. 2024-Aug. 2025	Work in progress
95	Eyio Comm. High Schl; Eyio-Ekiti	Sept. 2024-Aug. 2025	Report Issued
96	Fabunmi Memorial High Schl; Okemesi-Ekiti	Sept. 2024-Aug. 2025	Report Issued
97	Fiyinfolu High Schl; Oke Ayedun-Ekiti	Sept. 2024-Aug. 2025	Report Issued
98	Harding Memorial Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
99	Holy Apostolic High Schl; Ikole-Ekiti	Sept. 2024-Aug. 2025	Report Issued
100	Ifaki Grammar Schl; Ifaki-Ekiti	Sept. 2024-Aug. 2025	Work in progress
101	Ifelodun Comm. High Schl; Ikun/Araromi-Ekiti	Sept. 2024-Aug. 2025	Work in progress
102	Ifelodun Comp. High Schl Igogo-Ekiti	Sept. 2024-Aug. 2025	Report Issued
103	Ifisin Community High Schl; Ifisin-Ekiti	Sept. 2024-Aug. 2025	Work in progress
104	Igbemo Community Comprehensive High Schl; Igbemo-Ekiti	Sept. 2024-Aug. 2025	Report Issued
105	Igogo Commercial High Schl; Igogo-Ekiti	Sept. 2024-Aug. 2025	Work in progress
106	Ijaloke Grammar Schl; Emure-Ekiti	Sept. 2024-Aug. 2025	Work in progress
107	Ijanmodu Comp. High Schl; Ijan-Ekiti	Sept. 2024-Aug. 2025	Work in progress

108	Ijero High Schl; Ijero-Ekiti	Sept. 2024-Aug. 2025	Work in progress
109	Ijesamodu Comm. High Schl; Ijesamodu-Ekiti	Sept. 2024-Aug. 2025	Work in progress
110	Ijesha Isu Comp. High Schl; Ijesa Isu-Ekiti	Sept. 2024-Aug. 2025	Work in progress
111	Ijurin Comp. High Schl; Ijurin-Ekiti	Sept. 2024-Aug. 2025	Report Issued
112	Ikere High Schl; Ikere-Ekiti	Sept. 2024-Aug. 2025	Report Issued
113	Ikere Model College Ikere-Ekiti	Sept. 2024-Aug. 2025	Report Issued
114	Ikingbinsin/Olorunda Comm. High Schl; Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
115	Ikogosi High Schl; Ikogosi-Ekiti	Sept. 2024-Aug. 2025	Report Issued
116	Ikole City College, Ikole-Ekiti	Sept. 2024-Aug. 2025	Work in progress
117	Ikosun Comp.High Schl; Ikosun-Ekiti	Sept. 2024-Aug. 2025	Work in progress
118	Ilawe Grammar Schl; Ilawe-Ekiti	Sept. 2024-Aug. 2025	Report Issued
119	Ile Ona Comm. High Aramoko-Ekiti	Sept. 2024-Aug. 2025	Report Issued
120	Ilejemeje Comp. High Schl Iye-Ekiti	Sept. 2024-Aug. 2025	Work in progress
121	Ilemeso Community High Schl; Ilemeso-Ekiti	Sept. 2024-Aug. 2025	Report Issued
122	Ileowuro High Schl; Agbado	Sept. 2024-Aug. 2025	Work in progress
123	Ilogbo High Schl; Ilogbo-Ekiti	Sept. 2024-Aug. 2025	Work in progress
124	Iloro Community High Iloro-Ekiti	Sept. 2024-Aug. 2025	Report Issued
125	Iludun Grammar Schl; Iludun-Ekiti	Sept. 2024-Aug. 2025	Work in progress
126	Ilukuno Community High Schl; Ilukuno	Sept. 2024-Aug. 2025	Report Issued
127	Illumoba High Schl; Illumoba	Sept. 2024-Aug. 2025	Work in progress
128	Ilupeju High Schl; Ilupeju-Ekiti	Sept. 2024-Aug. 2025	Report Issued
129	Ipere Comprehensive High Schl; Ipere-Ekiti	Sept. 2024-Aug. 2025	Work in progress
130	Ipole iloro Commercial Grammar Sch; Ipole-Ekiti	Sept. 2024-Aug. 2025	Report Issued

131	Ipoti Community High Sch; Ipoti-Ekiti	Sept. 2024-Aug. 2025	Work in progress
132	Ipoti High Schl; Ipoti-Ekiti	Sept. 2024-Aug. 2025	Work in progress
133	Irepodun Community High Schl; Ikere-Ekiti	Sept. 2024-Aug. 2025	Work in progress
134	Irepodun Community High Schl; Ipao	Sept. 2024-Aug. 2025	Work in progress
135	Iro Ayeteju Comprehensive High Schl; Iro	Sept. 2024-Aug. 2025	Work in progress
136	Iroko Comprehensive High Schl; Iroko-Ekiti	Sept. 2024-Aug. 2025	Work in progress
137	Iropora High Schl; Iropora-Ekiti	Sept. 2024-Aug. 2025	Report Issued
138	Isan Secondary Schl; Isan-Ekiti	Sept. 2024-Aug. 2025	Report Issued
139	Ise Comprehensive High Schl; Ise	Sept. 2024-Aug. 2025	Work in progress
140	Isedo Comprehensive High Schl; Omuooke	Sept. 2024-Aug. 2025	Work in progress
141	Itaji Community Secondary Schl; Itaji-Ekiti	Sept. 2024-Aug. 2025	Report Issued
142	Itapa/Osin High Schl; Itapa-Ekiti	Sept. 2024-Aug. 2025	Report Issued
143	Iworoko Comm. High Schl; Iworoko-Ekiti	Sept. 2024-Aug. 2025	Report Issued
144	Iyemero Comm. High Schl; Iyemero-Ekiti	Sept. 2024-Aug. 2025	Work in progress
145	Mary Hill Boys High Schl; Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
146	Mary Immaculate Grammar Schl; Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
147	Methodist Girls' High Schl; Ifaki-Ekiti	Sept. 2024-Aug. 2025	Work in progress
148	Methodist Comprehensive' High Schl; Aaye-Ekiti	Sept. 2024-Aug. 2025	Work in progress
149	Methodist High Schl; Isinbode-Ekiti	Sept. 2024-Aug. 2025	Work in progress
150	Moba Grammar Schl Otun-Ekiti	Sept. 2024-Aug. 2025	Report Issued
151	Muslim College Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
152	New Era College Ode	Sept. 2024-Aug. 2025	Work in progress
153	Notre Dame High Schl; Usi-Ekiti	Sept. 2024-Aug. 2025	Work in progress

154	Obada High Schl; Ise-Ekiti	Sept. 2024-Aug. 2025	Work in progress
155	Obalatan Commercial Grammar Schl; Ilupaju-Ekiti	Sept. 2024-Aug. 2025	Report Issued
156	Obedu Comm. Gram. Schl; Isinbode-Ekiti	Sept. 2024-Aug. 2025	Work in progress
157	Ode High Schl; Ode-Ekiti	Sept. 2024-Aug. 2025	Work in progress
158	Odo Oro Comm. High Schl; Ikole-Ekiti	Sept. 2024-Aug. 2025	Report Issued
159	Odo Owa Comp. High Schl; Odo Owa-Ekiti	Sept. 2024-Aug. 2025	Work in progress
160	Odundun High Schl; Odo Ayedun-Ekiti	Sept. 2024-Aug. 2025	Report Issued
161	Oganganmodu Grammar Schl; Ido-Ekiti	Sept. 2024-Aug. 2025	Work in progress
162	Ogbese High Schl; Ise-Ekiti	Sept. 2024-Aug. 2025	Work in progress
163	Ogotun High Schl; Ogotun-Ekiti	Sept. 2024-Aug. 2025	Report Issued
164	Ogotun Unity Secondary Schl; Ogotun-Ekiti	Sept. 2024-Aug. 2025	Report Issued
165	Ogunnire Comp. High Schl; Ire-Ekiti	Sept. 2024-Aug. 2025	Report Issued
166	Ojo Ugbole High Schl; Ugbole-Ekiti	Sept. 2024-Aug. 2025	Work in progress
167	Ojorube Grammar Schl; Ogotun-Ekiti	Sept. 2024-Aug. 2025	Report Issued
168	Ojugbaye Comp. High Schl; Imesi-Ekiti	Sept. 2024-Aug. 2025	Work in progress
169	Oke Oro Comp. High Schl; Oke Oro-Ekiti	Sept. 2024-Aug. 2025	Work in progress
170	Okemesi Grammar Schl; Okemesi-Ekiti	Sept. 2024-Aug. 2025	Report Issued
171	Okunsusi Jemiriye High Schl; Igede-Ekiti	Sept. 2024-Aug. 2025	Report Issued
172	Olaoluwa Muslim Grammar Schl; Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
173	Oloketuyi Memorial G/s Igbemo-Ekiti	Sept. 2024-Aug. 2025	Report Issued
174	Omoeleye Comp. High Schl; Igbara Odo	Sept. 2024-Aug. 2025	Report Issued
175	Omu Ijelu High Schl; Omu Ijelu-Ekiti	Sept. 2024-Aug. 2025	Report Issued
176	Omuo Comp. High Schl; Omuo-Ekiti	Sept. 2024-Aug. 2025	Work in progress
177	Omuo Oke Grammar Schl; Omuo Oke	Sept. 2024-Aug. 2025	Work in progress
178	Omuo Ore Secondary Schl; Omuo	Sept. 2024-Aug. 2025	Work in progress
179	Oniwe Comp. High Schl; Ilawe-Ekiti	Sept. 2024-Aug. 2025	Report Issued

180	Oniyo Community High Schl; Eda Oniyo-Ekiti	Sept. 2024-Aug. 2025	Work in progress
181	Ora Community High Schl; Ora-Ekiti	Sept. 2024-Aug. 2025	Work in progress
182	Orija High Schl; Emure-Ekiti	Sept. 2024-Aug. 2025	Report Issued
183	Orin High Schl; Orin-Ekiti	Sept. 2024-Aug. 2025	Work in progress
184	Orin Odo Comm. High Schl; Orin Odo-Ekiti	Sept. 2024-Aug. 2025	Work in progress
185	Orisunmibare Comm. High Schl; Ijero-Ekiti	Sept. 2024-Aug. 2025	Report Issued
186	Orun Community Grammar Orun	Sept. 2024-Aug. 2025	Report Issued
187	Osi Community High Schl; Osi-Ekiti	Sept. 2024-Aug. 2025	Work in progress
188	Osin Community High Schl; Osin-Ekiti	Sept. 2024-Aug. 2025	Report Issued
189	Osun Grammar Schl; Osun-Ekiti	Sept. 2024-Aug. 2025	Report Issued
190	Oye Egbo High Schl; Oye-Ekitia	Sept. 2024-Aug. 2025	Report Issued
191	Prof. Banji Akintoye Model Sec. Schl; Ado	Sept. 2024-Aug. 2025	Work in progress
192	Saliu Adeoti Memorial Comp. High Schl; Otun-Ekiti	Sept. 2024-Aug. 2025	Work in progress
193	Sola Babalola Memorial High Schl; Iro	Sept. 2024-Aug. 2025	Work in progress
194	St. Augustine Comp. High Schl; Oye-Ekiti	Sept. 2024-Aug. 2025	Report Issued
195	St. Loius Grammar Schl; Ikere-Ekiti	Sept. 2024-Aug. 2025	Work in progress
196	St. Mary's Grammar Schl; Ikole	Sept. 2024-Aug. 2025	Report Issued
197	ST Micheal Secondary Schl; Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
198	St. Micheal Secondary Schl; Ifaki-Ekiti	Sept. 2024-Aug. 2025	Work in progress
199	St. Micheal Catholic Grammar Schl; Efon Alaaye	Sept. 2024-Aug. 2025	Report Issued
200	St. Thomas' Secoundary Schl; Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
201	Temidire Community High School, Temidire-Ekiti	Sept. 2024-Aug. 2025	Report Issued
202	Ujiloogun Comp. High Schl; Ilupeju Ijan	Sept. 2024-Aug. 2025	Work in progress
203	United Comp. High Schl; Ise-Ekiti	Sept. 2024-Aug. 2025	Work in progress
204	Comprehensive High School, Ijesa Isu-Ekiti	Sept. 2024-Aug. 2025	Report Issued
205	Okemesi Community Sec. Sch; Okemesi-Ekiti	Sept. 2024-Aug. 2025	Report Issued

206	United High Schl; Ilawe-Ekiti	Sept. 2024-Aug. 2025	Report Issued
207	Ekiti State Government College, Ado-Ekiti	Sept. 2024-Aug. 2025	Report Issued
208	Ekiti State Government College, Efon-Ekiti	Sept. 2024-Aug. 2025	Report Issued
209	Ekiti State Government College, Ikere-Ekiti	Sept. 2024-Aug. 2025	Report Issued
210	Ekiit State Government College, Oye-Ekiti	Sept. 2024-Aug. 2025	Report Issued
211	Ekiti State Government Science College, Emure-Ekiti	Sept. 2024-Aug. 2025	Report Issued
212	Ekiti State Government Science College, Iyin-Ekiti	Sept. 2024-Aug. 2025	Report Issued
213	Ekiti State Government Science College, Ayede-Ekiti	Sept. 2024-Aug. 2025	Report Issued
214	Government Technical College, Ado-Ekiti	Work in progress	Work in progress
215	Government Technical College, Igbara Odo-Ekiti	Work in progress	Work in progress
216	Government Technical College, Ijero-Ekiti	Work in progress	Work in progress
217	Government Technical College, Ikole-Ekiti	Work in progress	Work in progress
218	Government Technical College, Otun-Ekiti	Work in progress	Work in progress
219	Ekiti State Gov. School for Physically Challenged, Ido-Ekiti	Sept. 2024-Aug. 2025	Report Issued
220	Ekiti State Gov. School for the Blind, Ikere-Ekiti	Sept. 2024-Aug. 2025	Report Issued
221	Ekiti State Gov. School for the Deaf, Ikoro-Ekiti	Sept. 2024-Aug. 2025	Report Issued
222	Ilemoso Community High School, Ilemoso-Ekiti	Sept. 2024-Aug. 2025	Report Issued

**SECTION SIX**  
**REPORT**  
**OF THE**  
**ACCOUNTANT-GENERAL**  
**AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31ST DECEMBER, 2025**

# EKITI STATE GOVERNMENT



REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31ST DECEMBER, 2025**

*IPSAS ACCRUAL GENERAL PURPOSE FINANCIAL STATEMENT*

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## **OFFICE OF THE ACCOUNTANT GENERAL**

*Governor's office, Oke-Bareke, Ado-Ekiti, Ekiti State, Nigeria,  
Tel: +234 8038323414 | E-mail: oag@ekitistate.gov.ng*

### **REPORT OF THE ACCOUNTANT-GENERAL**

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


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

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

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

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

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

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

## **FINANCIAL HIGHLIGHTS**

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

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

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

In addition, EKSG budgeted **₦245,990,689,004.37** for Recurrent Revenue and **₦82,331,158,070.00** for Capital Receipts. The Actual Recurrent Revenue was **₦314,455,402,118.33** while actual Capital Receipt was **₦53,783,852,105.87** representing **128%** and **65%** performance respectively for the period under review.

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

 02-03-2026

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



## **OFFICE OF THE ACCOUNTANT GENERAL**

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

Tel: +234 8038323414 | E-mail: [oag@ekitistate.gov.ng](mailto:oag@ekitistate.gov.ng)

### **RESPONSIBILITY OF THE ACCOUNTANT-GENERAL**

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

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

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

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

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

 02-03-2026

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

**ACCOUNTANT-GENERAL/PERMANENT SECRETARY**

**EKITI STATE**



## **OFFICE OF THE ACCOUNTANT GENERAL**

*Governor's office, Oke-Bareke, Ado-Ekiti, Ekiti State, Nigeria,*  
Tel: +234 8038323414 | E-mail: [oag@ekitistate.gov.ng](mailto:oag@ekitistate.gov.ng)

### **STATEMENT OF ACCOUNTING POLICIES**

#### **1. Basis of Preparation:**

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

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

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

## STATEMENT OF ACCOUNTING POLICIES

### 3. Accounting Period:

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

### 4. Reporting Currency:

The GPFS is prepared in the Nigerian Naira.

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

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

### 6. Consolidation Policy:

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

## STATEMENT OF ACCOUNTING POLICIES

### 7. Notes to the GPFS:

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

### 8. Comparative Information:

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

### 9. Budget Figures:

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

### 10. Revenue:

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

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

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

### 11. Aid and Grants:

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

## STATEMENT OF ACCOUNTING POLICIES

### 12. Subsidies, Donations and Endowments:

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

### 13. Transfers from other Government Entities:

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

### 14. Expenses:

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

### 15. Employee Benefits/Pension Obligations:

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

## **STATEMENT OF ACCOUNTING POLICIES**

### **16. Borrowing Costs:**

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

### **17. Foreign Currency Transactions:**

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

### **18. Minority Interest:**

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

### **19. Statement of Cash flow:**

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

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

## **STATEMENT OF ACCOUNTING POLICIES**

### **20. Cash & Cash Equivalent:**

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

b. Cash & Cash Equivalent is reported under Current Assets in the statement of financial position

### **21. Accounts Receivable:**

a. Receivables from exchange transaction:

i. Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.

ii. A provision for impairment of receivables is established when there is objective evidence that the Entity will not be able to collect all amounts due according to the original terms of the receivables.

b. Receivables from non-exchange transactions:

i. Receivables from non-exchange transactions comprises; fees, taxes and fines (and any penalties associated with these activities) as well as social benefit receivables that do not arise out of a contract.

ii. These receivables are initially assessed at nominal amount or face value; that is, the receivable reflect the amount of tax owed, levy, fines charged or social benefit debt payable.

iii. These receivables are subsequently adjusted for penalties as they are charged and tested for impairment.

iv. Interest and penalties charged on tax receivables are presented as tax revenue in the statement of financial performance.

## STATEMENT OF ACCOUNTING POLICIES

### 22. Prepayments:

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

### 23. Inventories:

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

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

### 24. Loans Granted:

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

### 25. Investments:

#### Investments in Associates

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

## **STATEMENT OF ACCOUNTING POLICIES**

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

### **Investments in Joint Ventures:**

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

## **STATEMENT OF ACCOUNTING POLICIES**

### **Investment in Controlled Entities (Subsidiaries):**

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

### **26. Available for sale securities:**

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

## STATEMENT OF ACCOUNTING POLICIES

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

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

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

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

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

### **27. Property, Plant & Equipment (PPE):**

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

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

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

## **STATEMENT OF ACCOUNTING POLICIES**

d. The following shall constitute expenditure on PPE:

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

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

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

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

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

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

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

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

### STATEMENT OF ACCOUNTING POLICIES

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

<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 owned by the State is building manage by Fountain Holding Ltd and was depreciated using the rate of 2% over the useful life. In line with ***IPSAS 16***, the property was measured and recognized using historical cost model.

### **29. Intangible Assets:**

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

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

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

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

### **30. Deposits:**

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

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

### **31. Loans & Debt Stocks:**

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

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

## STATEMENT OF ACCOUNTING POLICIES

### **32. Unremitted Deductions:**

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

### **33. Payables:**

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

### **Accrued Expenses;**

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

### **34. Current Portion of Borrowings:**

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

### **35. Public Funds:**

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

### **36. Reserves:**

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

## STATEMENT OF ACCOUNTING POLICIES

### **37. Contingent Liability:**

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

### **38. Leases:**

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

#### **Finance leases:**

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

#### **Operating Leases:**

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

The State had no lease agreement during the year.

## STATEMENT OF ACCOUNTING POLICIES

### 39. Financial Instruments

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

### 40. Borrowings:

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

## STATEMENT OF ACCOUNTING POLICIES

### **41. Transfers to other government entities:**

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

### **42. Service Concession Arrangement:**

**IPSAS 32** requires full disclosure of Service Concession Arrangement Assets.

- a. Service Concession Assets are operated by third parties under the terms of Service Concession Arrangements. On classification, the original service concession asset is measured at its fair value and any difference between its fair value and its book value is recognised in the Statement of Financial Performance.
- b. Since the fair value of assets previously transferred under Service Concession Arrangements is not reliably available, Government has chosen to adopt the standard prospectively from 1 January 2016.
- c. If the terms of the arrangement require Government to compensate the operator for the concession asset by making payments and the payments are separable between the asset and service portions of the payment then the fair value of the original service concession asset is the fair value of the asset portion of the payments. If however the asset and service portions of the payments are not separable, the fair value is determined using estimation techniques.

Service Concession Arrangement Liabilities;

- a. When Government recognizes a Service Concession Arrangement asset it also recognizes a liability of an equal amount.
- b. The liability is split between a financial liability and a performance obligation.
- c. The financial liability arises from the payments due from an entity under the terms of the Service Concession Arrangement and the performance obligation from the rights granted to the operator under the terms of the Service Concession Arrangement to earn revenues from the Service Concession Assets(s) or associated asset(s). This was not applicable in the State during the year under review.

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

## STATEMENT OF ACCOUNTING POLICIES

### **44. Cash and Cash Equivalents**

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

### **45. Contingent Liabilities**

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

### **46. Contingent assets**

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

### **47. Budget information.**

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

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

### **48. External Assistance**

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

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

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

## STATEMENT OF ACCOUNTING POLICIES

### **49. Biological Assets.**

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

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

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

### **50. Government Business Activities:**

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

#### **Rendering of Services**

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

#### **Sale of goods**

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

### **51. Dividends or Similar distribution**

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

### **52. Rental Income**

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

## STATEMENT OF ACCOUNTING POLICIES

### 53. Provisions

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

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

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

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

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

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

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

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

 02-03-2026

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



## OFFICE OF THE STATE AUDITOR-GENERAL

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

### AUDIT CERTIFICATE

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

#### **Basis of Opinion**

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

#### **Opinion**

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

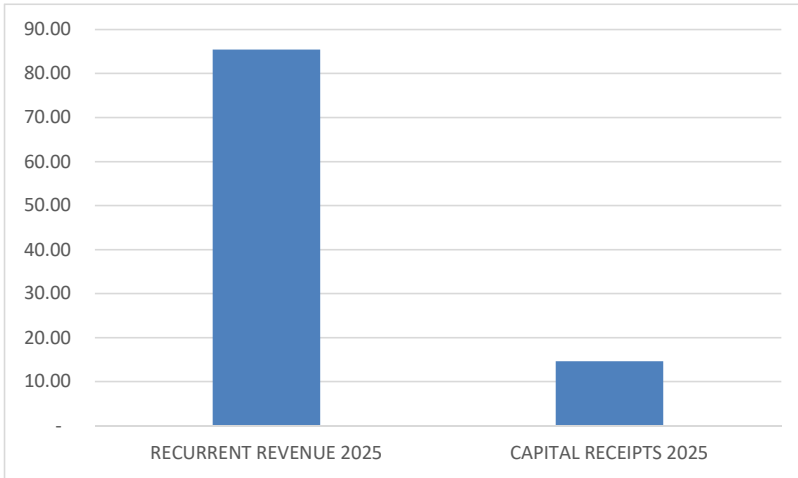
 14/04/26.

**Adeuya Victor Oluwole (ACArb, CFA, FCCFI, FCA)**  
**FRC/2021/009/0000023353**  
**Auditor-General**  
**Ekiti State**

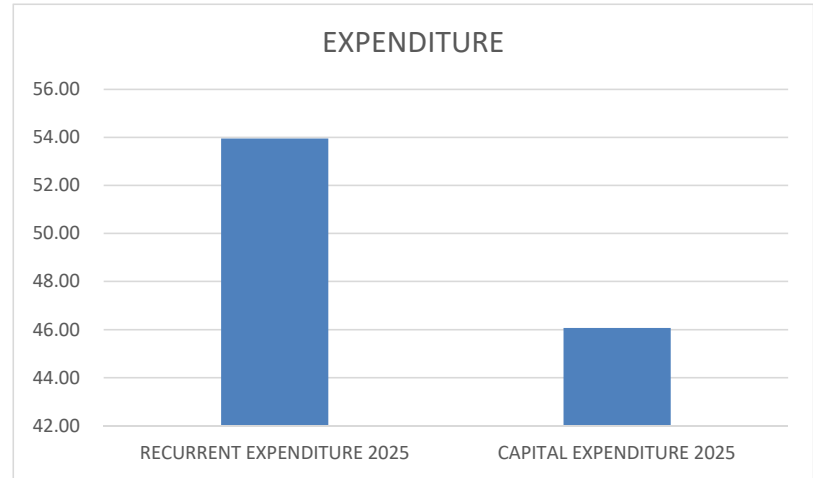
# CHARTS

## FISCAL YEAR 2025

### REVENUE

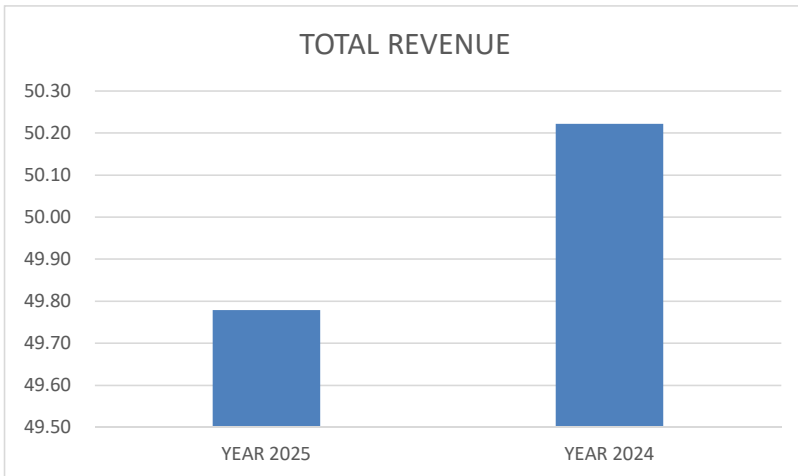


### EXPENDITURE

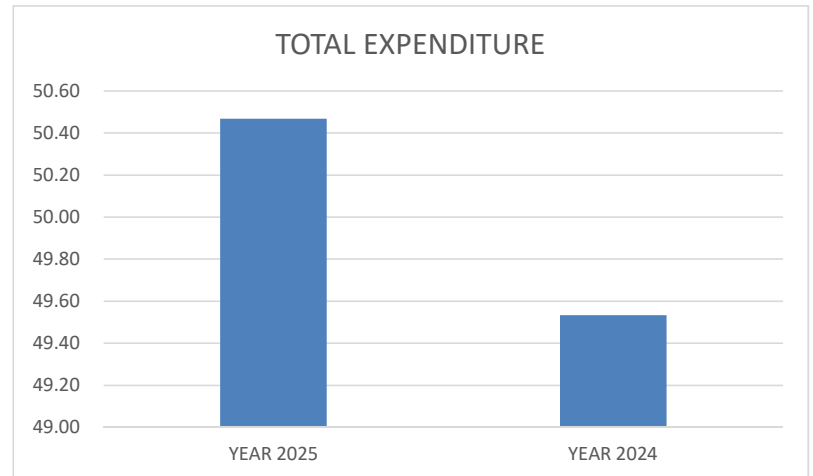


## FISCAL YEAR 2024 VS 2025

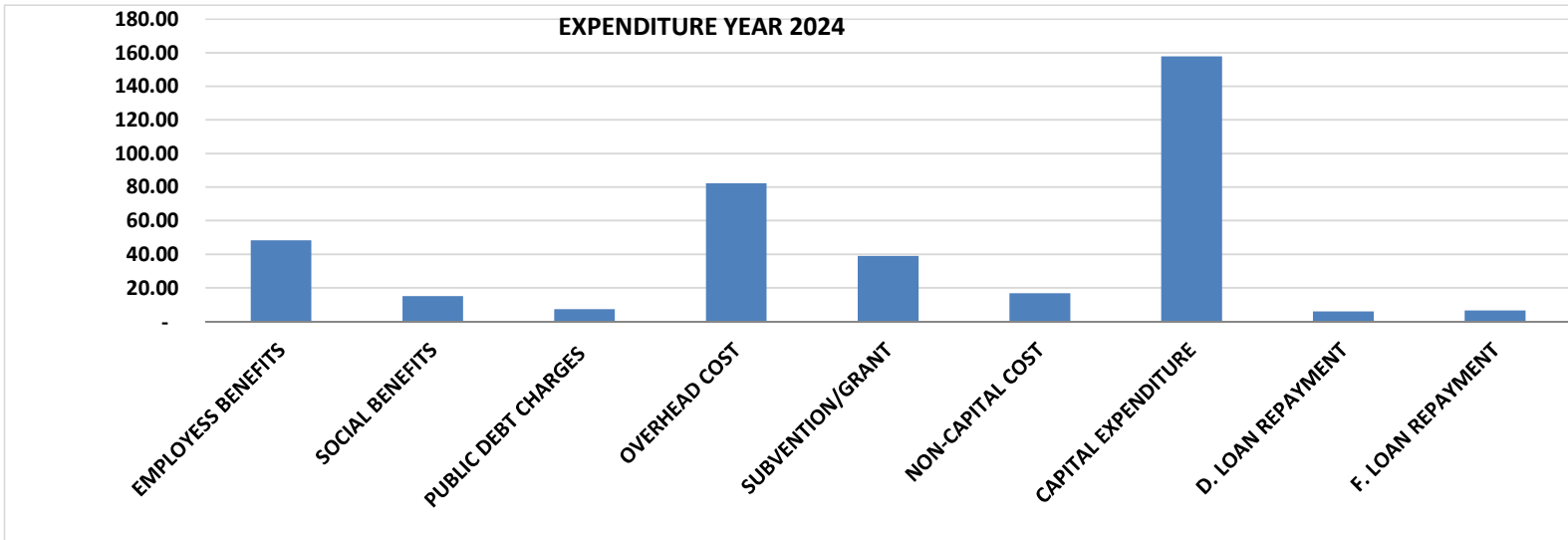
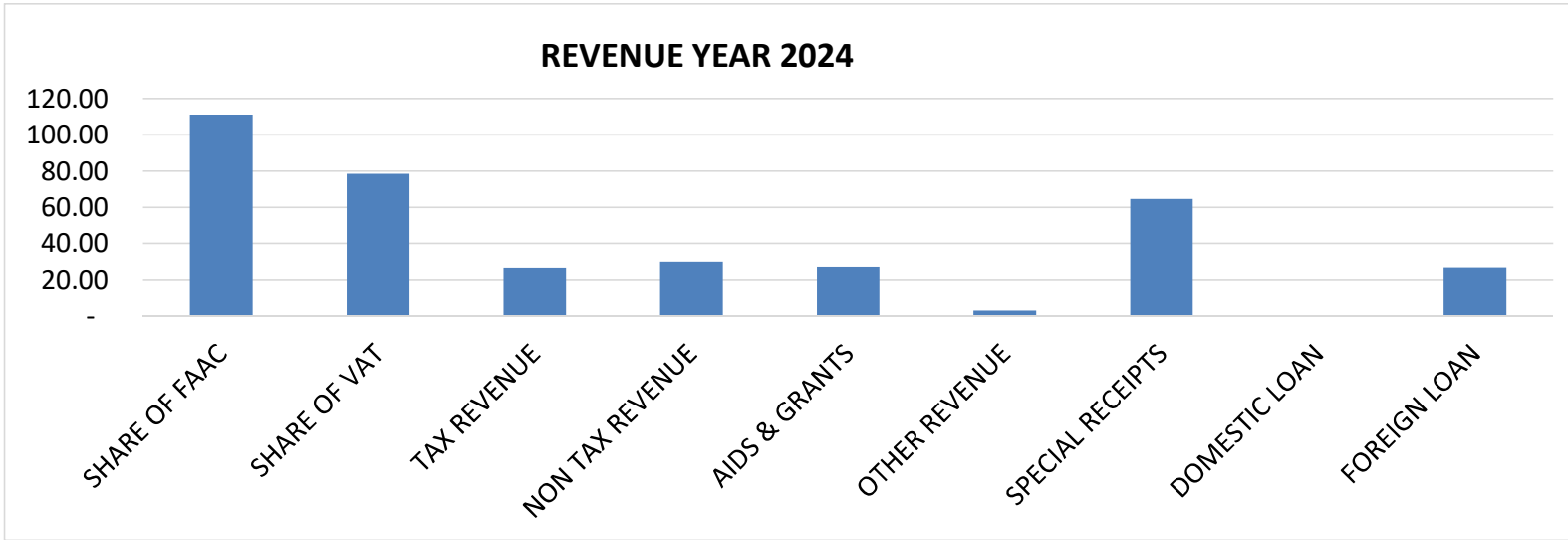
### TOTAL REVENUE



### TOTAL EXPENDITURE



# CHARTS





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

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



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

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

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

 02-03-2026

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



<b>VARIANCE ON FINAL BUDGET</b>
<b>₦</b>
41,686,867,343.19
(2,228,783,157.15)
6,370,431,505.23
5,587,979,704.53
741,495,710.96
(13,518,040,445.25)
3,193,732,178.14
9,655,970,736.10
<b>51,489,653,575.75</b>
3,969,439,874.18
(1,800,446,249.56)
3,479,328,375.18
1,520,921,666.73
-
12,519,734.65
<b>7,181,763,401.17</b>



<b>VARIANCE ON FINAL BUDGET</b>
<b>₦</b>
<b>44,307,890,174.58</b>
6,979,127,582.76
<b>6,979,127,582.76</b>
<b>51,287,017,757.33</b>
<b>51,287,017,757.33</b>



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



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




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



	NCOA CODE	NOTES	31/12/2025	31/12/2025	31/12/2024	31/12/2024
			₦	₦	₦	₦
<b>LIABILITIES</b>						
<b>CURRENT LIABILITIES:</b>						
Unremitted Deductions	410301	37	1,228,039,723.64		1,867,235,584.29	
Payables	410401	38	9,572,471,534.71		12,584,709,456.22	
Current Portion of Borrowings	410601	40	12,247,734,242.42		13,596,659,286.65	
<b>TOTAL CURRENT LIABILITIES (D)</b>				<b>23,048,245,500.77</b>		<b>28,048,604,327.16</b>
<b>NON-CURRENT LIABILITIES:</b>						
Long Term Borrowings	420301	43	216,531,669,834.87		232,113,180,627.57	
<b>TOTAL NON-CURRENT LIABILITIES (E)</b>				<b>216,531,669,834.87</b>		<b>232,113,180,627.57</b>
<b>TOTAL LIABILITIES (F=D+E)</b>				<b>239,579,915,335.64</b>		<b>260,161,784,954.74</b>
<b>NET ASSETS (G=C-F)</b>				<b>538,586,372,286.67</b>		<b>359,989,195,277.67</b>
<b>NET ASSETS/EQUITY</b>						
Reserves	430301	45	385,888,011,228.00		314,156,671,567.61	
Accumulated Surplus /Deficit for the period	430201	46	152,698,361,058.67		45,832,523,710.06	
<b>TOTAL NET ASSETS/EQUITY</b>				<b>538,586,372,286.67</b>		<b>359,989,195,277.67</b>

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

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



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



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



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



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

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

**Note 1:**

**Cash & Cash Equivalent as at 31/12/2025**

**Cash Balances**

**Bank balances**

₦

₦

-

-

**59,072,927,393.18**

**70,003,536,831.06**

 02-03-2026

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



**EKITI STATE OF NIGERIA**  
**STATEMENT OF CHANGES IN NET ASSETS/EQUITY**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2025**



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

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

 02-03-2026

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



**EKITI STATE OF NIGERIA**

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



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



**EKITI STATE OF NIGERIA**

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



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

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

 02-03-2026

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

**NOTE 1: STATUTORY ALLOCATION (FAAC)**

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

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

2025					2024					
	1A	1B	1C						SHARE OF EXCESS CRUDE	
MONTH	NET RECEIPT	DEDUCTION AT SOURCE	OTHER FAAC RECEIPTS	TOTAL	MONTH	NET RECEIPT	DEDUCTION AT SOURCE	OTHER FAAC RECEIPTS		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	22,273,218,068.33	-	23,875,339,281.56
MAY	2,611,713,038.91	2,546,597,842.90	739,431,236.95	5,897,742,118.76	MAY	(15,476,440.24)	1,356,739,967.63	8,580,960,424.96	-	9,922,223,952.35
JUNE	2,171,938,445.08	2,534,419,469.53	484,912,253.31	5,191,270,167.92	JUNE	(686,222,391.86)	1,415,880,527.00	12,847,311,900.95	-	13,576,970,036.09
JULY	3,113,840,097.66	2,560,502,899.91	1,057,637,934.65	6,731,980,932.22	JULY	(826,549,975.60)	1,411,994,532.37	30,612,770,415.42	-	31,198,214,972.19
AUGUST	4,917,985,067.63	2,422,940,974.05	380,347,552.25	7,721,273,593.93	AUGUST	(1,224,145,530.99)	1,924,331,464.11	14,014,926,898.49	-	14,715,112,831.61
SEPTEMBER	5,740,243,191.02	2,445,711,199.02	3,230,408,961.16	11,416,363,351.20	SEPTEMBER	(1,071,939,917.67)	1,928,546,388.79	17,022,909,719.73	-	17,879,516,190.85
OCTOBER	4,544,039,349.06	2,412,585,543.87	210,488,447.43	7,167,113,340.36	OCTOBER	(1,404,623,956.77)	1,919,333,600.01	35,489,629,156.27	-	36,004,338,799.51
NOVEMBER	5,347,112,854.59	2,434,824,512.76	1,289,304,608.59	9,071,241,975.94	NOVEMBER	(1,615,899,415.83)	1,913,482,894.99	3,633,500,602.44	-	3,931,084,081.60
DECEMBER	5,552,580,281.66	2,440,514,379.97	24,000,000,000.00	31,993,094,661.63	DECEMBER	139,125,365.22	1,962,083,581.24	25,946,193,349.88	-	28,047,402,296.34
<b>TOTAL</b>	<b>39,365,263,345.53</b>	<b>29,980,493,143.46</b>	<b>41,758,083,407.97</b>	<b>111,103,839,896.96</b>	<b>TOTAL</b>	<b>(5,390,224,851.13)</b>	<b>18,877,035,103.10</b>	<b>211,855,588,146.54</b>	<b>-</b>	<b>225,342,398,398.51</b>

**OTHER FAAC RECEIPTS 1C**

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

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

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

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

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

**NOTE 2: VALUE ADDED TAX**

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

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

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

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

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2025 ₦	FINAL BUDGET 2025 ₦	VARIANCE ₦	ACTUAL REVENUE 2024 ₦
	<b>FEES - GENERAL 120204</b>				
023400100100	MINISTRY OF WORKS	61,840,000.00	100,001,000.00	(38,161,000.00)	31,840,000.00
011113200100	MINISTRY OF TRANSPORTATION	1,500,000.00	3,000,000.00	(1,500,000.00)	
016101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	349,000.00		349,000.00	
011110100100	BUREAU OF SPECIAL PROJECTS	8,250,000.00	10,000,000.00	(1,750,000.00)	250,000.00
011100100100	GOVERNMENT HOUSE AND PROTOCOL	2,050,000.00		2,050,000.00	2,200,000.00
011200100100	HOUSE OF ASSEMBLY		600,000.00	(600,000.00)	
011200200100	HOUSE OF ASSEMBLY SERVICE COMMISSION		10,000.00	(10,000.00)	
011200100200	LEGISLATIVE LOANS BOARD		1,500,000.00	(1,500,000.00)	
012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION			-	
012300300100	BROADCASTING SERVICE OF EKITI STATE			-	
01111200100	GENERAL ADMINISTRATION DEPARTMENT	850,000.00	1,000,000.00	(150,000.00)	1,500,000.00
012500600100	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS		-	-	1,002,500.00
012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	1,000.00	50,000.00	(49,000.00)	690,000.00
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	320,200.00	350,000.00	(29,800.00)	
014700100100	CIVIL SERVICE COMMISSION			-	
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION			-	
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	33,272,500.00	16,200,000.00	17,072,500.00	27,266,500.00
051702600500	EKITI STATE POLYTECHNIC ISAN - EKITI	21,205,800.00		21,205,800.00	14,116,600.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME			-	
021510900100	FORESTRY DEPARTMENT/ COMMISSION	43,498,631.00	45,300,000.00	(1,801,369.00)	44,015,590.00
021511000100	FOUNTAIN AGRIC MARKETING AGENCY			-	
021511800100	EKITI STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)		27,000,000.00	(27,000,000.00)	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		400,024.37	(400,024.37)	250,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL			-	
022000800100	BOARD OF INTERNAL REVENUE SERVICE	139,697,835.04	190,000,000.00	(50,302,164.96)	84,512,226.60
022000800200	EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY	114,062,021.00	150,000,000.00	(35,937,979.00)	94,327,708.00
022200100100	MINISTRY OF INVESTMENT, TRADE & INNOVATION	51,799,000.00	41,758,293.86	10,040,706.14	22,949,009.00
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVES COLLEGE IJERO		2,592,146.24	(2,592,146.24)	
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	21,079,919.70	19,480,000.00	1,599,919.70	13,858,117.00

## INTERNALLY GENERATED REVENUE (IGR) BY MDAs

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

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

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

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

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

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

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

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

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

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

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

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

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

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

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

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

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

NOTE 5: INVESTMENT INCOME

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

**NOTE 6: INTEREST INCOME**

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

**NOTE 7: AIDS AND GRANTS**

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

**NOTE 8: DEBT FORGIVENESS**

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

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

**NOTE 9: OTHER REVENUE**

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

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

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

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

**PERSONNEL COST (A)**

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

**PERSONNEL ANALYSIS (B)**

	<b>ACTUAL 2025</b>	<b>FINAL BUDGET 2025</b>	<b>VARIANCE</b>	<b>ACTUAL 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>	390	390	-	1,156
<b>TOTAL NO OF EMPLOYEES RETIRED/LEFT DURING THE YEAR</b>	(786)	(786)	-	(192)
<b>TOTAL NO OF EMPLOYEES AT THE END OF THE MID-YEAR</b>	<b>19,669</b>	<b>19,669</b>	-	<b>20,065</b>

PERSONNEL ANALYSIS ©

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

**OTHERS:**

**CORPERS ALLOWANCE**

**46,480,188.79**

**REPATRIATION**

**30,317,459.13**

**LOCUM/INTERN**

**1,414,538.32**

**TOTAL (B)**

**78,212,186.24**

**TOTAL SALARY DUE JAN - DEC., 2025 (A+B)**

**46,843,752,348.06**

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

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

**NOTE 13: OVERHEAD COST**

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

**NOTE 13: OVERHEAD COST**

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

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

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

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

**NOTE 15: SUBSIDIES**

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

**NOTE 16: DEPRECIATION CHARGES**

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

**NOTE 20: PUBLIC DEBT CHARGES**

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

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

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

**NOTE 22: GAIN /LOSS ON DISPOSAL OF ASSET**

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

**NOTE 23: GAIN / LOSS ON EXCHANGE TRANSACTION**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

				DECEMBER, 2025	DECEMBER, 2024
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**RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (MINISTRY OF HEALTH)**

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

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

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

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

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

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

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



**NOTE 29 A : INVENTORIES**

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

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

**NOTE 29 B : INVENTORIES BY SECTOR**

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

**NOTE 31: INVESTMENTS**

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

**INCREMENT IN INVESTMENT VALUE**

**8,183,007,332.55**

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

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

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

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

**NOTE 33: INVESTMENT PROPERTY FOR THE YEAR 2025**

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

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

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

**NOTE 37: UNREMITTED DEDUCTIONS**

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

**NOTE 38: PAYABLES BY NATURE**

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

**NOTE 38: PAYABLES BY MDAs**

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

**NOTE 40: CURRENT PORTION OF BORROWING**

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

**NOTE 43: LONG TERM BORROWING**

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

**NOTE 44: CAPITAL GRANT**

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

**NOTE 45: RESERVES**

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

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

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

**NOTE 47: MINORITY INTEREST**

<b>DETAILS</b>	<b>31/12/2025</b>	<b>31/12/2024</b>
	<b>₦</b>	<b>₦</b>
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 year.

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

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

**NOTE 50: RELATED PARTY TRANSACTIONS**

There was no related party transaction during the year.

**NOTE 51: CONTIGENT LIABILITIES**

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

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

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

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

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

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

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

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

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

**NOTE 57: INTEREST INCOME (ACTUAL CASH RECEIVED)**

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

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

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

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

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

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

<b>MONTH</b>	<b>REFUND OF WHT &amp; STAMP DUTY TO STATE</b>	<b>INFRASTRUCTURAL DEVELOPMENT FUND</b>	<b>PROJECT GAZELLE PRICE</b>	<b>NLN DIVIDEND REFUND 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>	-	-	-	-	-
<b>JULY</b>	-	13,513,513,513.52	-	3,972,868,217.05	17,486,381,730.57
<b>AUGUST</b>	-	6,756,756,756.76	-	7,202,842,377.26	13,959,599,134.02
<b>SEPTEMBER</b>	-	-	-	-	-
<b>OCTOBER</b>	-	2,702,702,702.70	-	5,813,953,488.37	8,516,656,191.07
<b>NOVEMBER</b>	-	-	-	-	-
<b>DECEMBER</b>	-	-	-	-	-
<b>TOTAL</b>	95,786,119.95	34,216,216,216.23	5,000,000,000.00	25,270,025,839.79	64,582,028,175.97

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025 N	ACTUAL 2025 N	ACTUAL 2025 N	TOTAL ACTUAL 2025 N	FINAL BUDGET 2025 N	VARIANCE N	ACTUAL 2024 N
	<b>010000000000</b>	<b>Administration Sector</b>	<b>BASIC EDUCATION</b>	<b>PRIMARY HEALTH CARE</b>	<b>OTHERS</b>				
1	011100100100	Government House And Protocol			303,451,559.74	303,451,559.74	305,442,749.19	1,991,189.45	177,199,769.21
2	011100100200	Deputy Governor's Office			95,073,994.89	95,073,994.89	95,074,689.54	694.65	56,695,994.51
3	011100300100	Ekiti State Boundary Commission			33,123,507.55	33,123,507.55	35,473,490.28	2,349,982.73	19,976,301.03
4	011100400100	Ekiti State Sustainable Development Goal			44,904,137.35	44,904,137.35	45,835,332.34	931,194.99	24,508,713.95
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency			34,740,867.57	34,740,867.57	35,957,228.86	1,216,361.29	29,419,517.70
6	011100600100	Ekiti State Emergency Management Agency			41,886,555.37	41,886,555.37	41,900,698.54	14,143.17	21,038,006.70
7	011100700100	Ekiti State Bureau Of Public Procurement			122,837,500.17	122,837,500.17	124,292,057.71	1,454,557.54	68,784,248.50
8	011101000100	Office Of Transformation And Strategy			48,356,493.92	48,356,493.92	48,962,373.05	605,879.13	28,205,953.65
9	011102100100	Ekiti State Liaison Office Abuja			27,212,736.38	27,212,736.38	28,542,617.50	1,329,881.12	18,081,876.85
10	011102100500	Ekiti State Liaison Office Lagos			35,391,508.76	35,391,508.76	35,739,057.70	347,548.94	21,806,126.23
11	011103300100	Ekiti State Aid Control Agency			25,073,136.21	25,073,136.21	25,250,926.98	177,790.77	15,225,743.20
12	011103700100	Muslim Pilgrim Board			20,365,423.44	20,365,423.44	20,366,423.56	1,000.12	11,088,079.02
13	011103800100	Christian Pilgrim Board			25,837,457.93	25,837,457.93	26,184,972.86	347,514.93	13,695,681.42
14	011111200100	General Admnsitration Department			203,233,534.60	203,233,534.60	214,055,666.57	10,822,131.97	219,088,954.79
15	011111300100	Ekiti State Pension Commission			60,093,940.11	60,093,940.11	60,178,983.56	85,043.45	35,302,558.74
16	011111300200	Pension Transition Arrangement Department			68,492,904.67	68,492,904.67	68,962,820.59	469,915.92	42,063,788.38
17	011113200100	Inter-Governmental And Integration Affairs			-	-	-	-	60,064.18
18	011200100100	Ekiti State House Of Assembly			1,287,795,814.93	1,287,795,814.93	1,855,000,000.00	567,204,185.07	649,007,888.23
19	012300100100	Ministry Of Information And Value Orientation			205,326,050.65	205,326,050.65	209,500,737.48	4,174,686.83	122,983,996.36
20	012300300100	Broadcasting Service Of Ekiti State			440,545,464.03	440,545,464.03	450,737,064.67	10,191,600.64	261,328,054.06
21	012500600100	Office Of Establishment And Service Matters			161,543,906.60	161,543,906.60	168,023,774.30	6,479,867.70	106,983,168.48
22	012500700100	Office Of Capacity Development And Reform			50,278,933.06	50,278,933.06	52,665,192.29	2,386,259.23	31,975,627.25
23	014000100100	Ekiti State Auditor General Office			212,740,426.45	212,740,426.45	219,770,224.37	7,029,797.92	128,001,556.39
24	014000200100	Local Government Auditor General Office			88,902,977.00	88,902,977.00	90,349,684.42	1,446,707.42	49,903,385.89
25	014000300100	Ekiti State Audit Service Commission			18,022,841.66	18,022,841.66	18,153,682.72	130,841.06	

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

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

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

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

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025 N	ACTUAL 2025 N	ACTUAL 2025 N	TOTAL ACTUAL 2025 N	FINAL BUDGET 2025 N	VARIANCE N	ACTUAL 2024 N
	<b>050000000000</b>	<b>SOCIAL SECTOR</b>							
71	051300100100	Ministry Of Youth And Sport Development			56,171,337.03	56,171,337.03	59,081,692.11	2,910,355.08	32,233,790.44
72	051305200100	Ekiti State Sport Commission (Ekiti State Sport Council)			154,599,371.03	154,599,371.03	155,416,308.73	816,937.70	93,039,561.69
73	051305300100	Ekiti State Office Of Disability			61,534,289.96	61,534,289.96	63,226,071.02	1,691,781.06	36,607,263.20
74	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare			210,976,488.38	210,976,488.38	216,068,371.24	5,091,882.86	122,062,682.54
75	051700100100	Ministry Of Education, Science And Technology	786,973,758.08		732,552,654.92	1,519,526,413.00	1,531,533,502.70	12,007,089.70	880,753,046.11
76	051700100400	Ekiti State Libabry Board			38,916,819.39	38,916,819.39	41,806,445.50	2,889,626.11	27,781,540.43
77	051700100500	Education Trust Funds			37,983,792.41	37,983,792.41	38,865,752.80	881,960.39	22,245,669.27
78	051700100600	State Universal Basic Education Board	1,018,901,395.46		-	1,018,901,395.46	1,019,605,084.39	703,688.93	639,096,554.77
79	051701000100	Agency For Adult And Non Formal Education			63,772,111.24	63,772,111.24	65,539,737.62	1,767,626.38	39,328,658.67
80	051702600100	School Of Agriculture And Enterprise Agency			28,681,723.21	28,681,723.21	28,731,088.24	49,365.03	13,807,815.93
81	051705300100	Ekiti State Board For Technical And Vocational Education			383,159,392.63	383,159,392.63	391,013,700.11	7,854,307.48	228,554,942.34
82	051705400100	Ekiti State Scholarship Board			23,588,500.06	23,588,500.06	23,624,348.28	35,848.22	12,486,558.98
83	051705500100	Ekiti State Teaching Service Commission	11,131,611,997.15		10,361,834,608.08	21,493,446,605.23	21,753,256,099.93	259,809,494.70	12,696,543,378.27
84	051705500100	Ekiti State Teaching Service Commission (Secondary School Non-Teaching Staff)			243,513,611.60	243,513,611.60	244,445,317.48	931,705.88	132,697,749.44
85	052100100100	Ministry Of Health And Human Services			540,909,026.87	540,909,026.87	549,536,060.05	8,627,033.18	380,318,475.75
86	052100200100	Ekiti State Health Insurance Scheme			52,859,368.78	52,859,368.78	52,907,520.10	48,151.32	30,886,720.00
87	052100300100	Primary Healthcare Development		247,879,052.66	-	247,879,052.66	253,891,805.23	6,012,752.57	206,301,178.67
88	052110200100	Hospital Management Board			4,913,687,675.21	4,913,687,675.21	5,155,829,137.87	242,141,462.66	4,215,929,863.27
89	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))			57,142,150.38	57,142,150.38	57,157,488.70	15,338.32	29,174,127.33
90	053500100100	Ministry Of Environment			311,010,287.59	311,010,287.59	311,045,441.92	35,154.33	201,502,975.55
91	053501600100	State Environmental Protection Agency			37,803,708.06	37,803,708.06	40,791,119.35	2,987,411.29	21,954,789.29
92	053505300100	Ekiti State Waste Management Board			124,854,818.90	124,854,818.90	128,154,625.03	3,299,806.13	72,000,235.21
93	021510900100	Ekiti State Forestry Commission			253,476,422.70	253,476,422.70	255,855,734.95	32,619,901.67	163,015,418.83
94	055100100100	Ministry Of Local Government Affairs			120,639,200.49	120,639,200.49	124,131,570.29	3,492,369.80	72,556,432.25
95	055100200100	Ministry of Chieftaincy Affairs & Home Affairs (Bureau Of Chieftaincy Affairs)			52,139,033.22	52,139,033.22	54,375,538.85	2,236,505.63	28,284,791.53
96	055100300100	Ministry of Rural And Community Development (Bureau Of Rural And Community Development)			77,215,631.73	77,215,631.73	79,401,688.18	2,186,056.45	45,636,525.76
		<b>TOTAL SOCIAL SECTOR</b>	<b>12,937,487,150.68</b>	<b>247,879,052.66</b>	<b>18,939,022,023.88</b>	<b>32,124,388,227.22</b>	<b>32,695,291,250.67</b>	<b>601,143,612.87</b>	<b>20,444,800,745.52</b>

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

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

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

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

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

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

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

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

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

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

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

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

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

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

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

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

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

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N		N	N	N
135	022000700600	Implemetation Of Treasury Single Accounts			5,400,000.00	5,400,000.00	5,400,000.00	-	5,310,000.00
136	022000700700	Funds Management			4,200,000.00	4,200,000.00	4,200,000.00	-	3,950,000.00
137	022000700800	State Integrated Financial Management			4,200,000.00	4,200,000.00	4,200,000.00	-	3,950,000.00
138	022000700900	Projects Financial Management Units			1,200,000.00	1,200,000.00	3,000,000.00	1,800,000.00	1,108,000.00
139	022000701000	Nigeria Civil Defence Corps			-	-	-	-	-
140	022000701100	Central Internal Audit			27,979,600.00	27,979,600.00	36,000,000.00	8,020,400.00	25,073,800.00
141	022000800100	Ekiti State Board Of Internal Revenue Service			5,198,248,070.81	5,198,248,070.81	5,201,693,394.10	3,445,323.29	3,101,495,225.76
142	022000800200	Signage And Advertisement Agency			43,624,820.00	43,624,820.00	45,500,000.00	1,875,180.00	24,203,701.60
143	022000800300	Ekiti State Lotteries Commission			28,273,101.53	28,273,101.53	45,000,000.00	16,726,898.47	26,504,697.60
	022005800100	Bureau of Asset Management Ministry of Trade, Industry, Investment and Cooperatives			-	-	3,500,000.00	3,500,000.00	-
144	022200100100	Steering Committee On Social Investment			-	-	-	-	3,175,000.00
145	022200100200	Ekiti State Export Promotion Council			-	-	-	-	-
146	022200100300	Cooperative Department & Coop. College Ijero Ekiti			6,000,000.00	6,000,000.00	6,000,000.00	-	5,162,000.00
147	022200900100	Technical Adviser On Ekiti Knowledge Zone			3,000,000.00	3,000,000.00	3,100,000.00	100,000.00	2,950,000.00
148	022201000100	Monitoring And Supervision Of Cooperative Societies			1,200,000.00	1,200,000.00	1,200,000.00	-	1,090,000.00
149	022201800100	State Cooperative Advisory Board			1,200,000.00	1,200,000.00	1,200,000.00	-	1,090,000.00
150	022205200100	Ekiti State Investment Promotion Agency			50,150,300.00	50,150,300.00	60,000,000.00	9,849,700.00	50,837,000.00
151	022205200300	Social Investment Coordinating office Min. of Employment & Wealth Creation (Bureau of Employment, Labour And Productivity)			6,822,000.00	6,822,000.00	15,000,000.00	8,178,000.00	1,135,000.00
152	022700100100	Ekiti State Social Security Scheme			20,113,000.00	20,113,000.00	25,000,000.00	4,887,000.00	16,534,000.00
153	022700500100	Human Capital Development			1,760,000.00	1,760,000.00	2,000,000.00	240,000.00	2,032,000.00
154	022700600100	Job Creation And Employment Agency			4,750,000.00	4,750,000.00	8,000,000.00	3,250,000.00	9,560,000.00
155	022700700100	Ekiti State Employment Automation Centre Bureau Of Information, Communication And Technology (ICT)			2,200,000.00	2,200,000.00	2,400,000.00	200,000.00	2,356,400.00
156	022700700200	Ministry Of Innovation, Science and Technology			1,100,000.00	1,100,000.00	1,200,000.00	100,000.00	1,135,000.00
157	022800100100	Ekiti State Electricity Board			156,135,528.00	156,135,528.00	172,400,000.00	16,264,472.00	54,066,939.91
158	026200100100	Monitoring Of Government House Premises/Town			53,257,350.00	53,257,350.00	60,000,000.00	6,742,650.00	46,794,000.00
159	023100100100				3,654,798,372.68	3,654,798,372.68	3,660,000,000.00	5,201,627.32	2,790,082,034.61
160	023100100200				-	-	-	-	-

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

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

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

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

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

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

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

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

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

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

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**NOTE 71: PROCEEDS FROM FOREIGN LOAN**

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

**NOTE 72: PROCEEDS FROM DOMESTIC LOANS**

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

**NOTE 73: LOAN REPAYMENTS**

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

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

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

S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	120101	120201	120204	120205	120206	120207	120208	120209	120210	120211	Total Actual 2025	FINAL BUDGET 2025	VARIANCE
			Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings -General	RENT ON Government Buildings -	Rent On Land & Others - General	Repayments - General	Investment Income			
			N	N	N	N	N	N	N	N	N	N			
ECONOMIC SECTOR															
35	021500100100	Ministry Of Agriculture And Food Security	-	1,200,200.00	33,272,500.00	53,067,500.00	1,565,000.00	719,200.00	-	1,356,000.00	-	-	91,180,400.00	80,000,000.00	11,180,400.00
36	021510200100	Agricultural Development Programme Fountain Marketing Agricultural Agency	-	-	-	-	195,200.00	-	-	-	-	-	195,200.00	500,000.00	(304,800.00)
37	021511000100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-	3,162,010.00	-	-	-	-	-	3,162,010.00	4,000,000.00	(837,990.00)
38	021511700100	Ekiti State Rural Access And Agricultural Marketing Project	-	-	-	-	150,000.00	-	-	19,910,000.00	-	-	20,060,000.00	20,000,000.00	60,000.00
39	021511800100	Ekiti State Roads Fund (SRF)	-	-	-	-	-	-	-	-	-	-	-	27,000,000.00	(27,000,000.00)
40	021512300100	Ministry Of Finance	-	-	-	22,500.00	-	-	-	-	-	-	-	500,000,000.00	(500,000,000.00)
41	022000100100	Office Of The Accountant General	-	-	-	-	-	-	-	-	-	-	-	500,024.37	(477,524.37)
42	022000700100	Ekiti State Board Of Internal Revenue Service	26,566,772.637.66	406,654,012.20	139,697,835.04	399,500.00	52,578,580.44	17,750,034.57	-	-	-	-	27,183,852,599.91	24,719,222,039.47	2,464,630,560.44
44	022000800200	Signage And Advertisement Agency	-	-	114,062,021.00	-	-	-	-	-	-	-	114,062,021.00	150,000,000.00	(35,937,979.00)
45	022000800300	Lottery Commission	-	-	-	-	-	165,257,159.53	-	-	-	-	165,257,159.53	200,000,000.00	(34,742,840.47)
46	022200100100	Ministry Of Investment, Trade And Innovations	-	-	51,799,000.00	-	10,000.00	25,049,980.00	-	-	-	-	76,858,980.00	70,758,293.86	6,100,686.14
47	022200600100	Cooperative Department & Coop. College Ijero Ekiti	-	-	-	-	230,000.00	-	-	-	-	-	230,000.00	2,592,146.24	(2,362,146.24)
48	022200900100	Technical Adviser On Ekiti knowledge Zone	-	-	-	-	-	-	-	-	-	-	-	-	-
49	022201000100	Monitoring And Supervision Of Cooperative Societies	-	-	-	-	-	-	-	-	-	-	-	-	-
50	022201800100	State Cooperative Advisory Board	-	-	-	-	-	-	-	-	-	-	-	-	-
51	022205200100	Ekiti State Investment Promotion Agency	-	-	-	-	-	-	-	-	-	-	-	100,000.00	(100,000.00)
52	022700100100	Ministry Of Wealth Creation And Employment (Bureau Of	-	-	-	-	-	-	-	-	-	-	-	-	-
53	022800100100	Ministry of Innovation, Science and Digital Economy	-	-	-	-	-	-	-	-	-	-	-	100,000.00	(100,000.00)
54	023100100100	Ekiti State Electricity Board	-	240,000.00	1,752.00	-	100.00	-	-	-	-	-	241,852.00	1,000,000.00	(758,148.00)
55	023100100400	Ekiti State Electricity Regulaory Bureau	-	1,200,000.00	556,000.00	-	-	-	-	-	-	-	1,756,000.00	2,500,000.00	(744,000.00)
56	023300100100	Ekiti State Mineral Resources Development Agency	-	-	57,500,000.00	-	-	-	-	-	-	-	57,500,000.00	57,500,000.00	-
57	023400100100	Ministry Of Works	-	-	61,840,000.00	150,500.00	-	-	-	-	-	-	61,990,500.00	100,216,720.00	(38,226,220.00)
58	023500100100	Ministry Of Transportation	-	-	1,500,000.00	172,543,250.00	-	45,300,000.00	-	-	-	-	-	220,000,000.00	-
59	023400100200	Planning Reseach And Statistics	-	-	-	-	-	-	-	-	-	-	-	-	-
60	023400100300	Ekiti State Traffic Management Agency	-	-	-	9,732,720.00	-	100.00	-	-	-	-	9,732,820.00	25,000,000.00	(15,267,180.00)
61	023400100400	Ekiti State Public Works Corporation	-	-	-	-	-	-	-	-	-	-	-	-	-
62	023400100500	Department Of Public Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
63	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-	-	2,240,000.00	400.00	-	-	-	2,240,400.00	2,000,000.00	240,400.00
64	023600100200	Bureau of Tourism	-	1,831,600.00	-	-	-	815,900.00	-	-	-	-	2,647,500.00	5,000,000.00	(2,352,500.00)
65	023600100300	Council For Art And Culture	-	-	-	-	-	-	-	-	-	-	-	-	-
66	025200100100	Ekiti State Water Cooperation	-	-	1,750,000.00	-	-	44,813,418.65	-	-	-	-	46,563,418.65	28,000,000.00	18,563,418.65
67	025200100200	State Rural Water Supply And Sanitation Agency	-	-	18,370,000.00	-	-	-	-	-	-	-	18,370,000.00	38,000,000.00	(19,630,000.00)
68	026100100400	Ekiti State Water Sector Regulatory Agency	-	-	5,906,609.61	-	-	-	-	-	-	-	-	4,000,000.00	-
69	025300100100	Ministry Of Physical Planning And Urban Development	-	-	177,037,057.28	134,258.22	-	13,208,438.76	-	-	-	-	190,379,754.26	176,266,006.50	14,113,747.76
70	025301000100	Ekiti State Housing Corporation	-	-	43,573,508.80	-	72,189,718.39	124,347,092.25	-	71,655,844.13	-	-	311,766,163.57	250,000,000.00	61,766,163.57
71	012500600700	Ekiti State Staff Housing Loans Board	-	-	-	-	-	-	-	-	-	-	-	-	-
72	026000100100	Bureau Of Lands	-	-	602,682,030.50	245,737,078.46	13,162,498.00	188,925,546.62	-	4,808,407.50	-	-	1,055,315,561.08	540,000,000.00	515,315,561.08
73	026000100500	Geospatial Data Centre	-	-	-	-	-	855,637.50	-	-	-	-	855,637.50	3,000,000.00	(2,144,362.50)
74	026000100200	Office Of Surveyor General	-	-	21,079,919.70	16,310,879.70	-	25,000.00	-	-	-	-	37,415,799.40	24,000,000.00	13,415,799.40
75	026000100400	Urban Renewal Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
76	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	10,208,200.00	2,040,000.00	-	27,000.00	-	-	-	-	12,275,200.00	15,082,720.00	(2,807,520.00)
TOTAL ECONOMIC SECTOR			26,566,772,637.66	409,294,212.20	1,342,668,033.93	500,138,186.38	143,243,106.83	629,334,507.88	400.00	97,730,251.63	-	-	29,463,931,476.90	27,311,337,950.44	2,152,593,526.46

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

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

SUPPLEMENTARY NOTE 2 : INTERNAL GENERATED REVENUE BY INSTITUTION AND PARASTATAL

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

<b>Total Actual 2024</b>
<b>2,200,000.00</b>
-
-
<b>176,000.00</b>
<b>42,550,000.00</b>
<b>1,430,800.00</b>
<b>1,430,800.00</b>
<b>859,500.00</b>
<b>170,000.00</b>
<b>251,000.00</b>
<b>1,994,400.00</b>
<b>490,000.00</b>
-
<b>2,526,360.00</b>
-
-
-
<b>346,900.00</b>
-
<b>5,498,400.00</b>
<b>1,485,050.00</b>
<b>75,000.00</b>
-
<b>10,874,227.00</b>
-
-
<b>635,500.00</b>
<b>72,993,937.00</b>

<b>Total Actual 2024</b>
81,238,000.00
246,000.00
1,152,319.00
15,372,500.00
272,500.00
-
16,642,953,065.72
94,327,708.00
101,399,976.00
46,424,055.20
200,000.00
-
-
-
-
1,500.00
2,119,756.00
15,100,000.00
31,840,000.00
-
16,124,001.00
-
-
1,202,430.00
1,340,000.00
-
55,095,646.35
2,610,000.00
130,350,618.48
203,405,640.10
479,170,114.94
30,502,828.00
-
10,799,700.00
17,963,248,358.79

<b>Total Actual 2024</b>
25,610,958.40
424,500.00
1,954,634.53
980,345,206.76
1,008,335,299.69
5,005,000.00
349,000.00
7,308,500.00
109,954,800.00
482,000.00
1,980,000.00
523,000.00
120,000.00
196,000.00
-
3,076,800.00
8,736,000.00
-
-
273,996,037.02
7,171,672.07
5,570,036.25
-
-
21,389,800.00

Total Actual 2024
6,906,683.54
-
1,390,000.00
454,155,328.88
79,198,587.00
18,149,011,469.85
1,008,335,299.69
454,155,328.88
19,690,700,685.42

87,480,628.79
8,395,546,566.01
2,810,196,170.94
587,832,030.00
22,765,344.00
636,225,031.55
2,440,300,352.05
14,980,346,123.34
34,671,046,808.76

**SUPPLEMENTARY NOTE 3: BREAKDOWN OF INVESTMENT INCOME**

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

**SUPPLEMENTARY NOTE 4: BREAKDOWN OF INTEREST EARNED**

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

**SUPPLEMENTARY NOTE 5A: OTHER REVENUE**

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

**SUPPLEMENTARY NOTE 5B: OTHER REVENUE**

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

## SUPPLEMENTARY NOTE 5C: MDAs TSA SWEEPINGS (INFLOWS)

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

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

11	First City Monument Bank#81351104544 1	EKITI MINISTRY OF WORKS AND TRANSPORTATION - CAPITAL ACCOUNT	'0708058010	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	3,984.55
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12	First City Monument Bank#736320576351	EKITI MINISTRY OF LANDS,HOUSING AND URBAN DEVELOPMENT OVERHEAD ACCOUNT	'2111927020	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	8,735.61
13	First City Monument Bank#607659300228	EKITI INDEPENDENT ELECTORAL COMMISSION OVERHEAD ACCOUNT	'6138917017	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	1,497.42
14	First City Monument Bank#766613283229	EKITI FISCAL RESPONSIBLTY COMMISSION OVERHEAD ACCOUNTS	'0777815024	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	22,488.88
15	First Bank#417961997857	GENERAL HOSPITAL OPERATIONAL ACCOUNT IJESU ISU	'2021182266	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	80,637.66
16	First Bank#027421095922	EKITI SABER PROGRAMME CONSOLIDATED NAIRA ACCOUNT	'2045407534	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	611,563.02
		TOTAL INFLOWS (A)					558,798,887.59

## MDAs TSA SWEEPINGS (OUTFLOWS)

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

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

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦	₦	₦	₦
	1000000000	<b>Administration Sector</b>				
1	011100100100	Government House And Protocol	303,451,559.74	305,442,749.19	1,991,189.45	177,199,769.21
2	011100100200	Deputy Governor's Office	95,073,994.89	95,074,689.54	694.65	56,695,994.51
3	011100300100	Ekiti State Boundary Commission	33,123,507.55	35,473,490.28	2,349,982.73	19,976,301.03
4	011100400100	Ekiti State Sustainable Development Goal	44,904,137.35	45,835,332.34	931,194.99	24,508,713.95
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	34,740,867.57	35,957,228.86	1,216,361.29	29,419,517.70
6	011100600100	Ekiti State Emergency Management Agency	41,886,555.37	41,900,698.54	14,143.17	21,038,006.70
7	011100700100	Ekiti State Bureau Of Public Procurement	122,837,500.17	124,292,057.71	1,454,557.54	68,784,248.50
8	011101000100	Office Of Transformation And Strategy	48,356,493.92	48,962,373.05	605,879.13	28,205,953.65
9	011102100100	Ekiti State Liaison Office Abuja	27,212,736.38	28,542,617.50	1,329,881.12	18,081,876.85
10	011102100500	Ekiti State Liaison Office Lagos	35,391,508.76	35,739,057.70	347,548.94	21,806,126.23
11	011103300100	Ekiti State Aid Control Agency	25,073,136.21	25,250,926.98	177,790.77	15,225,743.20
12	011103700100	Muslim Pilgrim Board	20,365,423.44	20,366,423.56	1,000.12	11,088,079.02
13	011103800100	Christian Pilgrim Board	25,837,457.93	26,184,972.86	347,514.93	13,695,681.42
14	011111200100	General Adminsitration Department	203,233,534.60	214,055,666.57	10,822,131.97	219,088,954.79
15	011111300100	Ekiti State Pension Commission	60,093,940.11	60,178,983.56	85,043.45	35,302,558.74
16	011111300200	Pension Transition Arrangement Department	68,492,904.67	68,962,820.59	469,915.92	42,063,788.38
17	011113200100	Inter-Governmental And Integration Affairs	-	-	-	60,064.18
18	011200100100	Ekiti State House Of Assembly	1,287,795,814.93	1,855,000,000.00	567,204,185.07	649,007,888.23
19	012300100100	Ministry Of Information And Value Orientation	205,326,050.65	209,500,737.48	4,174,686.83	122,983,996.36
20	012300300100	Broadcasting Service Of Ekiti State	440,545,464.03	450,737,064.67	10,191,600.64	261,328,054.06
21	012500600100	Office Of Establishment And Service Matters	161,543,906.60	168,023,774.30	6,479,867.70	106,983,168.48
22	012500700100	Office Of Capacity Development And Reform	50,278,933.06	52,665,192.29	2,386,259.23	31,975,627.25
23	014000100100	Ekiti State Auditor General Office	212,740,426.45	219,770,224.37	7,029,797.92	128,001,556.39
24	014000200100	Local Government Auditor General Office	88,902,977.00	90,349,684.42	1,446,707.42	49,903,385.89
25	014000300100	Ekiti State Audit Service Commission	18,022,841.66	18,153,682.72		
26	014700100100	Ekiti State Civil Service Commission	70,703,018.79	73,760,690.78	3,057,671.99	48,932,918.78
27	014800100100	Ekiti State Independence Electoral Commission	179,532,507.27	187,082,373.55	7,549,866.28	107,393,386.25
28	016101300200	Political And Economic Affairs	4,711,754,373.86	4,927,691,968.27	215,937,594.41	2,404,572,099.43
29	016101700100	Cabinet And Special Services	67,600,616.86	69,047,771.57	1,447,154.71	41,514,143.94
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>8,684,822,189.82</b>	<b>9,534,003,253.25</b>	<b>849,181,063.43</b>	<b>4,754,837,603.12</b>

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦	₦	₦	₦
	02000000000	ECONOMIC SECTOR			-	
30	021500100100	Ministry Of Agriculture And Food Security	917,127,265.30	917,266,334.56	139,069.26	645,138,364.06
31	021510200100	Agricultural Development Programme	301,865,634.27	312,548,902.73	10,683,268.46	204,800,308.69
32	021511000100	Fountain Marketing Agricultural Agency	56,354,160.74	58,745,771.58	2,391,610.84	39,244,059.76
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	43,930,742.69	46,048,151.38	2,117,408.69	25,472,360.58
34	022000100100	Ministry Of Finance	146,208,820.12	148,220,075.56	2,011,255.44	85,201,434.91
35	022000700100	Office Of The Accountant General	1,715,775,256.51	2,877,475,616.04	1,161,700,359.53	192,193,808.72
36	022000701100	Central Internal Audit	46,667,008.82	50,273,719.28	3,606,710.46	35,874,931.26
37	022000800100	Ekiti State Board Of Internal Revenue Service	18,869,072.74	18,869,072.74	-	80,166,522.87
38	022000800200	Signage And Advertisement Agency	27,331,395.21	27,438,737.62	107,342.41	15,405,257.90
39	022200100100	Ministry Of Investment, Trade And Innovations	425,042,564.58	439,637,903.36	14,595,338.78	256,341,450.56
40	022700100100	Bureau Of Employment, Labour And Productivity	38,620,205.41	39,333,509.47	713,304.06	22,656,836.95
41	022700700100	Job Creation And Employment Agency	23,010,754.22	23,734,674.63	723,920.41	13,116,366.58
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	78,882,495.65	78,892,222.48	9,726.83	43,040,190.52
43	023100100100	Ekiti State Electricity Board	195,592,369.44	198,440,016.95	2,847,647.51	117,550,792.24
44	023300100100	Ekiti State Mineral Resources Development Agency	44,185,332.99	44,192,112.86	6,779.87	25,385,827.89
45	023400100100	Ministry Of Works And Transportation	667,374,784.51	670,736,656.87	3,361,872.36	404,386,901.77
46	023400100300	Ekiti State Traffic Management Agency	80,085,118.80	80,939,069.28	853,950.48	58,151,989.58
47	023400100400	Ekiti State Public Works Corporation	70,743,812.41	72,634,882.37	1,891,069.96	42,110,784.62
48	023600100100	Ministry Of Arts, Culture And Tourism Development	183,302,832.90	187,499,145.16	4,196,312.26	121,501,857.02
49	023600100100	Bureau of Tourism	21,399,572.62	22,115,250.14		
50	023800100100	Ministry Of Budget And Economic Planning	189,667,968.09	189,728,275.72	60,307.63	112,314,967.92
51	023800200100	State Bureau Of Statistics	86,210,478.35	86,809,172.54	598,694.19	45,956,869.66
52	025000100100	Fiscal Responsibility Commission	31,279,572.55	33,089,386.37	1,809,813.82	23,098,975.34
53	025200100100	Ekiti State Water Cooperation	456,106,767.18	462,309,612.30	6,202,845.12	307,209,466.73
54	025200100200	State Rural Water Supply And Sanitation Agency	77,188,792.81	78,045,611.50	856,818.69	49,164,739.87
55	025300000000	Ministry Of Housing And Urban Development	193,381,848.37	195,214,669.45	1,832,821.08	106,698,443.75
56	025301000100	Ekiti State Housing Corporation	190,478,298.32	193,322,278.39	2,843,980.07	113,211,965.26
57	026000100100	Bureau Of Lands	146,163,209.09	146,986,973.39	823,764.30	88,857,007.95
58	026000100200	Office Of Surveyor General	81,563,038.05	81,677,392.30	114,354.25	47,862,043.32
59	026000100400	Urban Renewal Agency	26,357,988.58	26,530,102.01	172,113.43	15,765,943.74
60	026100100100	Ministry Of Infrastructure And Public Utilities	277,367,171.22	277,623,701.81	256,530.59	155,687,999.60
		<b>TOTAL ECONOMIC SECTOR</b>	<b>6,858,134,332.54</b>	<b>8,086,379,000.84</b>	<b>1,228,244,668.30</b>	<b>3,493,568,469.62</b>

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

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

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

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

SUPPLEMENTARY NOTE 7: OVERHEAD COST

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

SUPPLEMENTARY NOTE 7: OVERHEAD COST

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

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
57	011111200500	Office Of Chief Of Protocol (SCOP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	011111200600	Maintenance Of Governor's Lodge (Gh&P)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	011111200700	Secretariat, Office of the Governor	5,727,272.75	-	13,090,909.08	3,272,727.25	-	-	-	-	-	13,909,090.92	36,000,000.00	36,000,000.00	-	17,000,000.00
60	011111200800	AUDA-NEPAD	240,000.00	-	240,000.00	60,000.00	-	-	-	-	-	60,000.00	600,000.00	700,000.00	100,000.00	590,000.00
61	011111200900	Open Governor Partnership (OGP Activities)	660,000.00	-	240,000.00	240,000.00	-	-	-	-	-	60,000.00	1,200,000.00	3,000,000.00	1,800,000.00	1,180,000.00
62	011111201000	3 SSAs Special Projects (for 3 Senatorial Districts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	011111201100	SSA Diaspora	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	011111201200	SSA Statistics	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	011111201300	SSA Development Partnership	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	011111201300	Citizenship Engagement Office (GH&P)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	011111300100	Ekiti State Pension Commission	5,272,780.00	-	8,910,100.00	7,561,800.00	7,676,315.00	20,000,000.00	-	-	-	1,281,545.00	50,702,540.00	65,000,000.00	14,297,460.00	32,541,085.00
68	011111300200	Pension Transition Arrangement Department	1,368,000.00	-	1,464,100.00	1,115,700.00	575,000.00	-	-	-	-	6,977,200.00	11,500,000.00	12,000,000.00	500,000.00	8,190,500.00
69	011111400100	Chief Press Secretary	49,751,470.40	-	84,148,529.63	17,299,999.97	-	-	-	-	-	18,000,000.00	169,200,000.00	169,200,000.00	-	169,200,000.00
70	011113200100	Inter-Governmental And Integration Affairs	1,299,000.00	-	781,000.00	790,000.00	-	-	-	-	-	370,000.00	3,240,000.00	4,000,000.00	760,000.00	3,510,000.00
71	011200100100	Ekiti State House Of Assembly	711,175,700.85	-	27,817,600.00	451,176,500.00	521,354,499.84	411,469,811.01	-	6,000,000.00	-	692,526,463.10	2,821,520,574.80	3,974,500,000.00	1,152,979,425.20	2,027,336,863.98
72	011200200100	House Of Assembly Service Commission	-	-	-	-	-	-	-	-	-	-	-	186,916,270.86	186,916,270.86	50,000,000.00
73	011200100200	Legislative Service Loans Board	-	-	-	-	-	-	-	-	-	-	-	151,300,000.00	151,300,000.00	-
74	012300100100	Ministry Of Information And Value Orientation	54,029,082.40	-	1,660,000.00	3,243,200.00	-	192,906,000.00	-	-	-	1,360,000.00	253,198,282.40	260,649,100.00	7,450,817.60	174,862,352.00
75	012300300100	Bureau of Civil Orientation	1,571,428.55	-	1,571,428.55	1,571,428.55	-	392,857.18	-	-	-	392,857.17	5,500,000.00	10,000,000.00	4,500,000.00	-
76	012300300100	Broadcasting Service Of Ekiti State	10,873,468.36	-	14,428,495.67	16,530,796.46	5,471,497.32	-	-	5,000,000.00	-	342,238.24	52,646,496.05	110,000,000.00	57,353,503.95	3,967,630.67
77	012500100100	Head Of Service	30,856,985.00	-	1,224,600.00	1,936,650.00	-	-	-	-	-	9,887,400.00	43,905,635.00	45,000,000.00	1,094,365.00	46,794,000.00
78	012500500100	Public Service Cordinating Unit	600,000.00	-	240,000.00	360,000.00	480,000.00	-	-	-	-	600,000.00	2,280,000.00	2,280,000.00	-	2,242,000.00
79	012500600100	Office Of Establishment And Service Matters	20,540,000.00	-	11,244,625.00	2,590,000.00	1,500,000.00	-	-	-	-	206,127,000.00	242,001,625.00	245,000,000.00	2,998,375.00	41,895,500.00
80	012500600200	Establishment And Management Services	1,850,000.00	-	800,000.00	750,000.00	200,000.00	-	-	-	-	-	3,600,000.00	3,600,000.00	-	3,360,000.00
81	012500600300	Staff Matter And Industrial Relation	2,000,000.00	-	1,000,000.00	350,000.00	250,000.00	-	-	-	-	-	3,600,000.00	3,600,000.00	-	3,180,000.00
82	012500600400	Labour And Industrial Relation	51,431,246.16	-	12,350,200.00	6,100,000.00	1,200,000.00	-	-	-	-	12,346,000.00	83,427,446.16	85,000,000.00	1,572,553.84	90,449,350.00
83	012500600500	Hosting of Public Service Games	1,200,000.00	-	-	-	-	-	-	-	-	-	1,200,000.00	1,200,000.00	-	1,090,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

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

SUPPLEMENTARY NOTE 7: OVERHEAD COST

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

SUPPLEMENTARY NOTE 7: OVERHEAD COST

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

SUPPLEMENTARY NOTE 7: OVERHEAD COST

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

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
194	023800101700	Dawn Commission Related Activities / Interface with Allied Body on FSP/MTEF	1,296,000.00	-	636,000.00	408,000.00	60,000.00	-	-	-	-	-	2,400,000.00	2,560,000.00	160,000.00	2,360,000.00
195	023800101800	N-Power	750,000.00	-	110,000.00	270,000.00	-	-	-	-	-	70,000.00	1,200,000.00	1,300,000.00	100,000.00	1,135,000.00
196	023800101900	Budget Reconciliation Committee	-	-	300,000.00	-	-	-	-	-	-	300,000.00	600,000.00	800,000.00	200,000.00	590,000.00
197	023800102000	NCOA Platform Development And Related Activities	1,020,000.00	-	696,000.00	492,000.00	96,000.00	-	-	-	-	96,000.00	2,400,000.00	2,500,000.00	100,000.00	2,360,000.00
198	023800102100	Nec And Other Related Activities	3,000,000.00	-	-	-	-	-	-	-	-	-	3,000,000.00	4,000,000.00	1,000,000.00	2,950,000.00
199	023800102200	Inter-Ministerial Project Monitoring Task Force	660,000.00	-	360,000.00	156,000.00	-	-	-	-	-	24,000.00	1,200,000.00	1,280,000.00	80,000.00	1,180,000.00
200	023800102300	Automated Project Monitoring Information System	120,000.00	-	360,000.00	120,000.00	-	-	-	-	-	-	600,000.00	1,000,000.00	400,000.00	590,000.00
201	023800102400	Project Monitoring Committee	1,140,000.00	-	600,000.00	180,000.00	-	-	-	-	-	480,000.00	2,400,000.00	2,560,000.00	160,000.00	2,360,000.00
202	023800102500	Newly Created Mdas	121,292,390.00	-	-	-	-	-	-	-	-	-	121,292,390.00	138,503,457.31	17,211,067.31	1,000,000.00
203	023800102600	State CARES Coordinating Unit (SCCU)	1,260,000.00	-	180,000.00	60,000.00	120,000.00	-	-	-	-	60,000.00	1,680,000.00	10,916,000.00	9,236,000.00	10,590,000.00
204	023800102600	Activities and Coordination State Development Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205	023800102700	State Operations Coordinating Unit (SOCU)	168,000.00	-	120,000.00	120,000.00	96,000.00	-	-	-	-	96,000.00	600,000.00	1,000,000.00	400,000.00	590,000.00
206	023800102800	Activities on Joint Planning Board (JPB)	2,760,000.00	-	960,000.00	480,000.00	600,000.00	-	-	-	-	600,000.00	5,400,000.00	5,400,000.00	-	-
207	023800102900	Steering Committee on National Social Safety Net Programme (NASSP)	96,000.00	-	192,000.00	192,000.00	96,000.00	-	-	-	-	2,424,000.00	3,000,000.00	3,000,000.00	-	-
208	023800103000	Economic Management Team Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	24,370,000.00
209	023800200100	State Bureau Of Statistics	8,422,000.00	-	3,080,400.00	300,000.00	34,920,000.00	-	-	-	-	2,331,600.00	49,054,000.00	50,000,000.00	946,000.00	25,596,725.00
210	025000100100	Fiscal Responsibility Commission	2,240,000.00	-	1,970,000.00	1,500,000.00	-	-	-	-	-	7,840,000.00	13,550,000.00	16,000,000.00	2,450,000.00	10,175,000.00
211	025000100200	Monitoring And Evaluation (Fiscal Responsibility Commission)	608,000.00	-	-	1,192,000.00	-	-	-	-	-	-	1,800,000.00	3,000,000.00	1,200,000.00	2,370,000.00
212	025200100100	Ekiti State Water Cooperation	810,000.00	-	480,000.00	820,000.00	190,000.00	81,300,000.00	5,000,000.00	3,460,000.00	-	240,000.00	92,300,000.00	100,000,000.00	7,700,000.00	18,015,000.00
213	025200100200	State Rural Water Supply And Sanitation Agency	12,500,000.00	-	6,275,000.00	13,725,000.00	18,500,000.00	-	-	-	-	8,200,000.00	59,200,000.00	60,000,000.00	800,000.00	59,400,000.00
214	025300000000	Ministry Of Physical Planning & Urban Development (Ministry Of Housing And Urban Development)	26,140,000.00	-	916,500.60	3,047,000.00	97,500.00	9,246,582.53	-	-	-	474,000.00	39,921,583.13	41,500,000.00	1,578,416.87	27,456,071.82
215	025300100200	Planning Permit Agency	1,620,000.00	-	19,000.00	343,000.00	79,500.00	-	-	-	-	344,500.00	2,400,000.00	2,400,000.00	-	2,162,000.00
216	025300100300	Physical Planning And Development Matters	1,565,000.00	-	33,500.00	337,500.00	53,500.00	-	-	-	-	410,500.00	2,400,000.00	2,400,000.00	-	2,135,000.00
217	025300100400	Deeds Registry	444,000.00	-	324,000.00	216,000.00	108,000.00	-	-	-	-	108,000.00	1,200,000.00	1,200,000.00	-	1,135,000.00
218	025301000100	Ekiti State Housing Corporation	1,335,000.00	-	472,000.00	491,000.00	-	-	-	349,000.00	-	4,658,000.00	7,305,000.00	35,000,000.00	27,695,000.00	6,022,782.95
219	026000100100	Bureau Of Lands	51,903,670.10	-	9,084,500.00	7,045,000.00	9,572,836.33	48,840,000.00	-	-	-	525,000.00	126,971,006.43	127,669,170.10	698,163.67	239,804,445.43
220	026000100200	Office Of Surveyor General	6,360,491.08	-	276,000.00	-	744,000.00	-	-	-	-	-	7,380,491.08	17,500,000.00	10,119,508.92	8,877,317.45
221	026000100300	Control Monitoring And Field Charting	876,000.00	-	240,000.00	-	84,000.00	-	-	-	-	-	1,200,000.00	1,200,000.00	-	1,135,000.00
222	026000100400	Urban Renewal Agency	3,404,100.00	-	245,400.00	-	425,700.00	35,800.00	-	-	-	89,000.00	4,200,000.00	8,210,000.00	4,010,000.00	4,040,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

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

SUPPLEMENTARY NOTE 7: OVERHEAD COST

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

SUPPLEMENTARY NOTE 7: OVERHEAD COST

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

SUPPLEMENTARY NOTE 7: OVERHEAD COST

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

**SUPPLEMENTARY NOTE 8: SUBVENTION GRANTS**

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

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

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

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

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

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

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

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

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

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

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

Less: Current Portion of Borrowing

5,639,567,647.06

Balance of Long Term Borrowing (Domestic)

27,495,153,229.67

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

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

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

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

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

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

**SUPPLEMENTARY NOTE 11: FINANCIAL CHARGES FOR THE YEAR 2025**

**SUMMARY ANALYSIS OF FINANCIAL CHARGES**

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

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

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

**SUPPLEMENTARY NOTE: 12B WEMA SHARES**

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

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

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

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

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

**SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2025	2025
			₦		₦	₦	₦
	<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>					
		GOVERNMENT HOUSE AND PROTOCOL					
1	011100100100		<b>BUILDING</b>	<b>Completed</b>	Reconstruction & remodelling of Adebayo Lodge in the Govt House	730,388,839.04	
				<b>On-going</b>	Renovation & remodelling of some deteriorated and old fashion structure and facilities in the Government House and Governor's Office as well as provision of Annex Building for a Guest lodge in the	1,000,000,000.00	
							<b>1,730,388,839.04</b>
			<b>FURNIURES &amp; FITTINGS</b>	<b>Completed</b>	Replacement of some old fashioned & damaged furniture in Guest & Residential Lodge in Govt House	222,799,125.00	
							<b>222,799,125.00</b>
2	011100100200	DEPUTY GOVERNOR'S OFFICE					
			<b>BUILDING</b>	<b>Completed</b>	Reconstruction of POP and Wardrobes at the Deputy Governor's Lodge	3,901,351.35	
							<b>3,901,351.35</b>
			<b>INFRASTRUCTURE</b>	<b>Completed</b>	Procurement of Acrylic Podium with wireless microphone for the Deputy Governor	4,500,000.00	
				<b>Completed</b>	Procurement of Communication Equipment for the Deputy Governor's Office	4,150,000.00	
							<b>8,650,000.00</b>
3	011100300100	EKITI STATE BOUNDARY COMMISSION					
			<b>BUILDING</b>	<b>Completed</b>	Renovation of Ekiti Boundary Commission office, Ado Ekiti	2,000,000.00	
							<b>2,000,000.00</b>
4	011100400100	EKITI STATE SUSTAINABLE DEVELOPMENT GOAL					
			<b>INFRASTRUCTURE</b>	<b>Completed</b>	Payment for drilling of Motorised Boreholes	19,800,000.00	
							<b>19,800,000.00</b>
5	011111200100	GENERAL ADMINISTRATION DEPARTMENT					
			<b>BUILDING</b>	<b>Completed</b>	Payment for Construction of New Governor Office	162,354,997.51	
							<b>162,354,997.51</b>
			<b>FURNITURE &amp; FITTINGS</b>	<b>Completed</b>	Procurement of first batch of furniture item and office equipment to MDAs in Ekiti State.	385,000,000.00	
							<b>385,000,000.00</b>

**SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

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

**SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

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

**SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

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

**SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

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

**SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

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

**SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

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

**SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

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

**SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

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

**SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

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

**SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

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

**SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

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

**SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

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

**SUMMARY OF EXPENDITURE CAPTURED IN PPE**

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

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

**BASIC EDUCATION**

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

**PRIMARY HEALTH CARE**

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

**BASIC EDUCATION AND PRIMARY HEALTH CARE SUMMARY TABLE**

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

**ANNEXURE**

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

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

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

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

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

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

**SFTAS/SABER RECIEPTS**

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

**EKITI STATE GOVERNMENT**  
**WORLD BANK ASSISTED PROJECTS**  
**FUND FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025**

<b>Annex ia</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>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
IDA (DRAW DOWN)	8,215,683,552.00	271,717,420.00	8,400,000,000.00	835,000,000.00	203,440,050.00	-	420,000,000.00	-	7,891,815,588.00	13,240,020.12	342,063,756.00	146,503,115.00
GCC	1,311,343,862.44	-	26,179,706.00	250,000,000.00	-	-	-	-	-	-	125,000,000.00	-
Interest	4,544,124.00	18,613,596.00	33,017,304.00	23,062.70	-	12,071,655.84	-	-	5,423,676.00	-	-	-
Exchange Rate Gain	270,243,214.00	(149,511,420.25)	1,673,389,746.42	-	-	(65,468,373.95)	41,309,333.96	(30,420,194.00)	1,250,934,963.64	-	17,228,125.42	-
Other Income	-	-	5,297,400.00	-	-	450,000.00	-	-	-	-	-	-
<b>Total Inflow (A)</b>	<b>9,801,814,752.44</b>	<b>140,819,595.75</b>	<b>10,137,884,156.42</b>	<b>1,085,023,062.70</b>	<b>203,440,050.00</b>	<b>(52,946,718.11)</b>	<b>461,309,333.96</b>	<b>(30,420,194.00)</b>	<b>9,148,174,227.64</b>	<b>13,240,020.12</b>	<b>484,291,881.42</b>	<b>146,503,115.00</b>
<b>Total Fund Available</b>	<b>12,075,394,275.23</b>	<b>5,178,171,883.69</b>	<b>10,801,861,570.40</b>	<b>1,185,935,577.85</b>	<b>203,441,975.71</b>	<b>1,478,361,471.61</b>	<b>3,204,406,169.61</b>	<b>664,770,806.61</b>	<b>18,650,229,812.65</b>	<b>27,705,547.32</b>	<b>3,630,533,002.37</b>	<b>148,457,948.50</b>
Less:												
Recurrent Expenditure	103,221,389.61	286,396,782.90	384,245,852.33	69,070,219.45	202,367,010.37	46,012,342.66	204,517,061.85	167,329,251.46	1,088,458,510.14	27,634,924.70	129,171,153.82	145,225,249.44
Capital Expenditure	9,638,376,730.70	1,194,740,939.96	2,092,225,665.80	-	-	1,299,441,626.19	1,677,489,455.33	-	14,432,298,729.60	-	1,574,401,880.17	
<b>Total Outflow (B)</b>	<b>9,741,598,120.31</b>	<b>1,481,137,722.86</b>	<b>2,476,471,518.13</b>	<b>69,070,219.45</b>	<b>202,367,010.37</b>	<b>1,345,453,968.85</b>	<b>1,882,006,517.18</b>	<b>167,329,251.46</b>	<b>15,520,757,239.74</b>	<b>27,634,924.70</b>	<b>1,703,573,033.99</b>	<b>145,225,249.44</b>
<b>Closing Balance (A - B)</b>	<b>2,333,796,154.92</b>	<b>3,697,034,160.83</b>	<b>8,325,390,052.27</b>	<b>1,116,865,358.40</b>	<b>1,074,965.34</b>	<b>132,907,502.76</b>	<b>1,322,399,652.43</b>	<b>497,441,555.15</b>	<b>3,129,472,572.91</b>	<b>70,622.62</b>	<b>1,926,959,968.38</b>	<b>3,232,699.06</b>

<b>TOTAL</b>
<b>₦</b>
25,710,136,758.21
26,739,463,501.12
1,712,523,568.44
73,693,418.54
3,007,705,395.24
5,747,400.00
<b>31,539,133,283.34</b>
<b>57,249,270,041.55</b>
-
-
2,853,649,748.73
31,908,975,027.75
<b>34,762,624,776.48</b>
<b>22,486,645,265.07</b>

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

Annex i (b)							
S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT		
					N	N	
		<b>WORLD BANK ASSISTED PROJECTS UNDER PFMU</b>					
1		<b>EKITI STATE ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMPOWERMENT (AGILE)</b>	<b>BUILDING</b>	PROCUREMENT OF TLMs FOR SEC. SCHL(CONSTRUCTION OF LAB. & PROCUREMENT OF LAB EQUIPMENT)-NORTH SEN. DISTRICT	65,165,505.63		
				PROCUREMENT OF TLMs FOR SEC. SCHL(CONSTRUCTION OF LAB. & PROCUREMENT OF LAB EQUIPMENT)-SOUTH SEN. DISTRICT	37,627,050.57		
				PROCUREMENT OF TLMs FOR SEC. SCHL(CONSTRUCTION OF LAB. & PROCUREMENT OF LAB EQUIPMENT)-CENTRAL SEN. DISTRICT	162,959,141.62		
						<b>265,751,697.82</b>	
			<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 SERVICES	388,208,772.87		
						<b>388,208,772.87</b>	
			<b>SPECIALIZED ASSETS</b>	PROCUREMENT OF SECURITY & SAFETY EQUIPMENT & MATERIALS FOR SEC. SCHLS IN EKITI STATE-LOT 1	121,673,790.13		
				PROCUREMENT OF SECURITY & SAFETY EQUIPMENT & MATERIALS FOR SEC. SCHLS IN EKITI STATE-LOT 2	88,801,342.50		

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

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

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

Annex i (b)						
S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					N	N
3		INNOVATION DEVELOPMENT AND EFFECTIVENESS IN THE ACQUISITION OF SKILLS (IDEAS) PROJECT	INFRASTRUCTURE	UPGRADING OF GARMENT MAKING WORKSHOP AT GTC IJERO EKITI	65,022,692.82	
				UPGRADING OF BLOCKLAYING & CONCRETING WORKSHOP AT GTC IGBARA-ODO EKITI	46,507,789.70	
				UPGRADING OF MECHANICAL WORKSHOP AT GTC OTUN EKITI	51,257,426.09	
				UPGRADING OF COLLEGE LIBRARY AT GTC OTUN EKITI	25,151,112.10	
				UPGRADING OF 2 STAND ALONE TOILET EACH AT GTC OTUN, IJERO & IGBARA-ODO EKITI	68,689,970.82	
						<b>256,628,991.53</b>
			PLANT & MACHINERY	PROCUREMENT & INSTALLATION OF COMPUTER CRAFT EQUIPMENT AT GTC IGBARA-ODO EKITI	130,646,900.00	
				PROCUREMENT & INSTALLATION OF AGRIC MECHANICS EQUIPMENT AT GTC OTUN EKITI	130,800,020.85	
				PROCUREMENT & INSTALLATION OF ELECTRICAL EQUIPMENT AT GTC IJERO EKITI	95,800,001.00	
				PROCUREMENT & INSTALLATION OF BLOCKLAYING AND CONCRETING EQUIPMENT AT GTC IGBARA-ODO EKITI	129,500,001.42	
				PROCUREMENT & INSTALLATION OF WELDING AND FABRICATION EQUIPMENT AT GTC OTUN EKITI	130,800,020.85	
				PROCUREMENT & INSTALLATION OF CATERING EQUIPMENT AT GTC IGBARA-ODO EKITI	130,580,250.00	
				PROCUREMENT & INSTALLATION OF GARMENT MAKING EQUIPMENT AT GTC IGBARA-ODO EKITI	133,364,285.00	
				PROCUREMENT & INSTALLATION OF MECHANICAL EQUIPMENT AT GTC IGBARA-ODO EKITI	93,867,925.00	

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

<b>Annex i (b)</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>
				PROCUREMENT OF (3) NOS 20KVA SOLAR INVERTER TO 3 GTCS IN EKITI	40,264,260.00	
				PROCUREMENT OF (3) NOS 20KVA GENERATORS TO 3 GTCS IN EKITI	27,188,970.54	
						<b>1,042,812,634.66</b>
4		<b>RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)</b>	<b>INFRASTRUCTURE</b>	REHABILITATION AND REPAIR OF 8.41KM ENU ODI – ITAEKU - IGIRIGIRI ROAD AND 5.70KM OMISANJANA - BEN FOLARIN - OKE ASO ROAD, ADO EKITI	1,324,945,225.92	
				REHABILITATION AND REPAIR OF 1.95KM AFOLU – ODOFIN ROAD,5.30KM ISE – IMOLA ROAD AND 2.85KM OWODE -ANAYE ROAD. IKERE EKITI	776,279,444.70	
				REHABILITATION AND REPAIR OF 6.68KM ERINMOPE – IRARE - IKOSUN ROAD AND 5.10KM IYE – ISAPA – OLOPOMEJI - IKUN ROAD, ILEJEMEJE LGA	479,464,386.53	
				REHABILITATION AND REPAIR OF 4.60KM IGBOLE/OSIN - IROPORA ROAD AND 2.05KM ARA – EKAMETA SCHOOL ROAD, IJERO LGA	213,079,727.30	
				REHABILITATION AND REPAIR OF 3.10KM ILUPEJU- IGBO EGAN I-AYEDE AND 3.40KM FMS-OKE-AKO, IKOLE LGA	409,855,666.08	
				REHABILITATION AND REPAIR OF 7.19KM IKOGOSI-ABA OSUN-ABA ORIOKUTA-IKOGOSI, EKITI WEST LGA	376,929,640.20	
				REHABILITATION AND REPAIR OF 11.31KM IJERO-EPE- ARAROMI-IROPORA ROAD , IJERO LGA	1,039,239,538.39	
				REHABILITATION AND REPAIR OF 19.81KM IKOLE-ISABA- IKOYI-IGBEMO ROAD, IKOLE LGA	2,552,632,956.15	
				REHABILITATION AND REPAIR OF 15.10KM IDO-IPERE- ILUDUN ROAD, ILEJEMEJE LGA	799,684,205.58	
				REHABILITATION AND REPAIR OF 4.53KM ABEKOKO- IJARINGBIN ROAD, ADO EKITI	483,679,243.17	
				REHABILITATION AND REPAIR OF 15.73KM AGBADO- EJISUN-IPOLE-ISE ROAD, AIYEKIRE	1,182,586,696.68	
						<b>9,638,376,730.70</b>

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

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

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

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

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2025**

**Annex ii**

<b>DATE</b>	<b>MINISTRY</b>	<b>PURPOSE</b>	<b>AMOUNT (N)</b>	<b>CLASSIFICATION</b>	<b>PPE</b>	<b>NOT PPE</b>
4/2/2025	Adult and Non formal Education Agency	Fund released for year 2025 State Government Free JAMB Programme	25,800,000.00			25,800,000.00
2/4/2025	Adult and Non formal Education Agency	Fund released for perimeter fencing of the Adult and Non formal Education Acquisition Centre in Ado Ekiti	19,083,145.00	<b>BUILDING</b>	19,083,145.00	
1/8/2025	Adult and Non formal Education Agency	Fund released for the Executive Secretary to attend the meeting of National stakeholders engagement meeting on youth enrolment into Adult and Non formal Education programme	360,000.00			360,000.00
30/09/2025	Adult and Non formal Education Agency	Fund released for Ekiti State participant in south west vocational competition	480,625.00			480,625.00
18/03/2025	AGILE	Refund of erroneous payment credited into ETF account	221,023.00			221,023.00
30/01/2025	BTVE	student furniture across Government Technical Colleges in Ekiti State	14,876,450.00	<b>FURNITURES &amp; FITTINGS</b>	14,876,450.00	
11/2/2025	BTVE	Fund released for outstanding balance to BISOLAB Venture LTD	4,525,368.42	<b>BUILDING</b>	4,525,368.42	
4/3/2025	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
6/3/2025	BTVE	Fund released for outstanding balance to TOLBEN & CO	8,893,255.40	<b>PLANT &amp; MACHINERY</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 hall at Gov. Tech College Ikole Ekiti	7,117,210.00	<b>BUILDING</b>	7,117,210.00	
6/10/2025	BTVE	Fund released for the running grant to Government Technical Colleges in Ekiti State for 1st term 2025/2026 academic session	3,439,500.00			3,439,500.00
10/10/2025	BTVE	Fund released for the touring allowance to Executive Secretary to attend meeting of Executive Secretaries of State Technical Education Board	755,000.00			755,000.00

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2025**

**Annex ii**

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
25/11/2025	BTVE	Fund released for payment of broken portion of the perimeter fence at government technical college Ado Ekiti	15,280,690.00	<b>BUILDING</b>	15,280,690.00	
30/10/2025	Ekiti State Polytechnic	Refund of erroneous payment credited into ETF Account by Ekiti State Polytechnic	78,364.81			78,364.81
1/6/2025	ETF	Payment of 1.5% operational cost of what we generated in the month of December, 2024 (N222,161,865.26)	3,332,427.98			3,332,427.98
5/2/2025	ETF	Payment of 1.5% operational cost for the month of February, 2025	1,603,996.48			1,603,996.48
6/2/2025	ETF	Payment of 1.5% operational cost for the month of January, 2025	2,716,444.43			2,716,444.43
18/03/2025	ETF	Fund released for furnishing of the Board room of ETF Board of Trustees	2,828,000.00	<b>FURNITURES &amp; FITTINGS</b>	2,828,000.00	
4/4/2025	ETF	Payment of 1.5% operational cost for the month of March, 2025	1,443,632.47			1,443,632.47
6/5/2025	ETF	Payment of 1.5% operational cost for the month of April, 2025	6,532,120.00			6,532,120.00
4/6/2025	ETF	Payment of 1.5% operational cost for the month of May, 2025	2,201,247.07			2,201,247.07
8/7/2025	ETF	Payment of 1.5% operational cost of what we generated in the month of June, 2025	3,894,276.65			3,894,276.65
4/8/2025	ETF	Payment of 1.5% operational cost of what we generated in the month of July, 2025	4,330,087.56			4,330,087.56
12/8/2025	ETF	Fund released to support the family in the burial activities of Late Muyiwa Igbalajobi the Board Chairman ETF	5,000,000.00			5,000,000.00
1/9/2025	ETF	Payment of 1.5% operational cost of what we generated in the month of August, 2025	1,592,252.55			1,592,252.55
6/10/2025	ETF	Payment of 1.5% operational cost of what we generated in the month of September, 2025	3,686,529.43			3,686,529.43
2/10/2025	ETF	Fund released for the construction of perimeter fence and landscaping of Ekiti State Education Trust Fund Environment	45,000,000.00	<b>BUILDING</b>	45,000,000.00	
4/11/2025	ETF	Payment of 1.5% operational cost of what we generated in the month of October, 2025	3,430,919.50			3,430,919.50
10/12/2025	ETF	Payment of 1.5% operational cost of what we generated in the month of November, 2025 (N70,016,589.68)	1,050,248.84			1,050,248.84

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2025**

**Annex ii**

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
23/01/2025	MOEST	Being fund released as part payment for 2 <sup>nd</sup> 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
4/2/2025	MOEST	Fund released for Extra ordinary meeting of the National Council on Education	600,000.00			600,000.00
4/2/2025	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	<b>BUILDING SPECIALIZED ASSETS</b>	169,314,054.05	
19/02/2025	MOEST	Fund released for specialized blind student writing materials for 2024/2025 session	4,897,500.00		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
11/3/2025	MOEST	Fund released for 25 <sup>th</sup> Nestle Milo Secondary School basketball championship competition in Ibadan	554,000.00			554,000.00
18/03/2025	MOEST	Being fund released as balance payment for 2nd term 2024 / 2025 running grant to public primary and secondary schools in Ekiti State	100,000,000.00			100,000,000.00
7/4/2025	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
7/4/2025	MOEST	Fund released for the competition of 25 <sup>th</sup> Nestle milo secondary school in Ekiti State	300,000.00			300,000.00
15/04/2025	MOEST	Fund released for the 2025 JCCCE meetings in Ebonyin State on 16 <sup>th</sup> – 17 <sup>th</sup> April, 2025	2,000,000.00			2,000,000.00
15/04/2025	MOEST	Fund released for the 2025 Art exhibition in Lagos on 2 <sup>nd</sup> – 20 <sup>th</sup> April, 2025	700,000.00			700,000.00
13/05/2025	MOEST	Fund released for the 2025 edition of the children day celebration	700,000.00			700,000.00
13/05/2025	MOEST	Fund released for the 25 <sup>th</sup> Nestle Milo Secondary Schools Basketball competition	4,578,000.00			4,578,000.00
16/05/2025	MOEST	Fund released for the Conduct of 2025 JSSCE Certificate Examination	100,000,000.00			100,000,000.00
11/6/2025	MOEST	Fund released for the South west Education round table forum by DAWN Commission	800,000.00			800,000.00

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2025**

**Annex ii**

<b>DATE</b>	<b>MINISTRY</b>	<b>PURPOSE</b>	<b>AMOUNT (N)</b>	<b>CLASSIFICATION</b>	<b>PPE</b>	<b>NOT PPE</b>
11/6/2025	MOEST	Fund released for the 2025 NIEPA	640,000.00			640,000.00
11/6/2025	MOEST	Fund released for payment of the 3 <sup>rd</sup> term 2024 / 2025 running grant to all public primary and Secondary Schools in Ekiti State	397,835,554.05			397,835,554.05
20/06/2025	MOEST	Fund released for the conduct of 2025 unified promotion Examination	97,351,251.20			97,351,251.20
26/06/2025	MOEST	Fund released for the capacity building on girl Education and skill development programme	600,000.00			600,000.00
1/7/2025	MOEST	Fund released for National senior secondary Education commission (NSSEC) capacity building workshop Abuja	555,000.00			555,000.00
2/7/2025	MOEST	Fund released for the construction of perimeter fence and gate house for Ekiti State Government College Efon Alaaye	270,692,632.53	<b>BUILDING</b>	270,692,632.53	
25/07/2025	MOEST	Fund released for payment of the second and third term 2024 / 2025 running grant to five newly established Nursery and Primary Schools in Ekiti State	834,000.00			834,000.00
29/07/2025	MOEST	Fund released for the conduct of 2025 Primary School leaving certificate examination	54,777,132.00			54,777,132.00
24/07/2025	MOEST	Fund released for the State level workshop on foundational learning and out of School children in Nigeria	1,730,000.00			1,730,000.00
6/8/2025	MOEST	Fund released for relocation of moveable Assets from temporary site of Government Science College, Ivin Ekiti to permanent site	800,000.00			800,000.00
6/8/2025	MOEST	Fund released for the plenary meeting of the joint consultative committee on Education (JCCF)	2,500,000.00			2,500,000.00
6/8/2025	MOEST	Fund released for the construction of basketball court at Government College, Ado	4,939,250.00	<b>INFRASTRUCTURE</b>	4,939,250.00	
8/8/2025	MOEST	Fund released for the Nigeria School sport federation (NSSF) in collaboration with WAMUFAT youth community Development foundation (WYCDF)	1,775,000.00			1,775,000.00
25/8/2025	MOEST	Fund released for the 9th annual conference of the deaf teachers	832,000.00			832,000.00
29/09/2025	MOEST	Fund released for WAEC recognition on five(5) model colleges in Ado Ekiti	5,252,000.00			5,252,000.00
29/09/2025	MOEST	Fund released for the procurement of instructional materials to schools in Ekiti State	21,100,000.00	<b>SPECIALIZED ASSETS</b>	21,100,000.00	
13/10 2025	MOEST	Fund released for the reconnaissance survey of the land mass of Government College, Ado -Ekiti	2,510,000.00	<b>LAND</b>	2,510,000.00	

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2025**

**Annex ii**

<b>DATE</b>	<b>MINISTRY</b>	<b>PURPOSE</b>	<b>AMOUNT (N)</b>	<b>CLASSIFICATION</b>	<b>PPE</b>	<b>NOT PPE</b>
13/10/2025	MOEST	Fund released for the procurement of the equipment as well as seed fund for the 37 trainees	9,000,000.00	<b>SPECIALIZED ASSETS</b>	9,000,000.00	
16/10/2025	MOEST	Fund released for the year 2025 Back to School programme	50,000,000.00			50,000,000.00
16/10/2025	MOEST	Fund released to support NSCDC for treat and vulnerability mapping of public school	2,500,000.00			2,500,000.00
16/10/2025	MOEST	Fund released for operational inspection and facility monitoring of public Secondary Schools in Ekiti State for first term 2025/2026 session	2,330,700.00			2,330,700.00
22/10/2025	MOEST	Fund released for the part payment of WAEC sponsorship for 22 vulnerable students for one academic session	15,000,000.00			15,000,000.00
22/10/2025	MOEST	Fund released for the balance payment of WAEC sponsorship for 22 vulnerable students for one academic session	5,000,000.00			5,000,000.00
27/10/2025	MOEST	Fund released for the part payment for running grant to all public secondary schools in Ekiti State for first term of the 2025 / 2026 academic session	203,289,000.00			203,289,000.00
30/10/2025	MOEST	Fund released for the participation of the Honourable Commissioner for Education, Permanent Secretary and the three other officials at the meeting for the 2025 edition of National Council on Education	1,500,000.00			1,500,000.00
6/11/2025	MOEST	Fund released for the 2026 WAEC SSCE Offline / Online registration	53,496,000.00			53,496,000.00
6/11/2025	MOEST	Fund released for the 2025 Nigeria Education forum at Abuja	1,000,000.00			1,000,000.00
2/12/2025	MOEST	Fund released for the conduct of 2024 / 2025 promotion exercise for eligible junior and senior staff of the Ministry	1,000,000.00			1,000,000.00
2/12/2025	MOEST	Fund released for the mid-term co-creation workshop on National EDTECH Strategy.	400,000.00			400,000.00
29/12/2025	MOEST	Fund released for the Nigeria Education forum slated between Tuesday 9 <sup>th</sup> and Wednesday 10 <sup>th</sup> December, 2025 at Abuja	1,014,000.00			1,014,000.00

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2025**

**Annex ii**

<b>DATE</b>	<b>MINISTRY</b>	<b>PURPOSE</b>	<b>AMOUNT (N)</b>	<b>CLASSIFICATION</b>	<b>PPE</b>	<b>NOT PPE</b>
6/5/2025	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
4/2/2025	Scholarship Board	Fund released for Bursary awards to 171 Ekiti indigenes in Nigeria Law Schools for 2024/2025 backlog set	26,505,000.00			26,505,000.00
6/5/2025	Scholarship Board	Fund released for the payment of Bursary and Scholarship awards for beneficiaries from undergraduate to postgraduate level who have successfully been verified for 2024/2025 Bursary / Scholarship awards	155,586,000.00			155,586,000.00
11/6/2025	Scholarship Board	Fund released for the development of website and design software for the operation of portal administration dash board for digitalization of data base for all Ekiti State student in tertiary institutions	9,800,000.00			9,800,000.00
26/8/2025	Scholarship Board	Fund released for 2024/2025 Scholarship awards to post graduate students of Ekiti State in Nigeria tertiary institutions	152,322,000.00			152,322,000.00
10/9/2025	Scholarship Board	Fund released for payment of fourth tranche of the scholarship award to master Okunola Ikeoluwa Isreal	2,734,000.00			2,734,000.00
16/10/2025	Scholarship Board	Fund released for the payment of Bursary awards to 209 Ekiti indigenes in Nigeria Law Schools for 2025 Bar II set	31,768,000.00			31,768,000.00
6/2/2025	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	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
4/8/2025	SUBEB	Fund released for the Executive Chairman SUBEB to attend public primary School debate competition in the south west	855,000.00			855,000.00

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2025**

**Annex ii**

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
45728	SUBEB	Fund released for the accommodation /Honorarium and other expenses for the team of Auditor from the Office of the Auditor General for Federation to conduct periodic check of 2024 financial and non-financial record of direct intervention projects matching grant project	5,000,000.00			5,000,000.00
15/09/2025	Teaching Service Commission	Fund released for monitoring exercises for 1st term of 2025/2026 academic session	1,600,000.00			1,600,000.00
13/01/2025	TSC	Being fund released for the monitoring exercise for 2nd term of 2024 / 2025 academic session as stated in the mr Governors original standing approval earlier forwarded to this office	1,600,000.00			1,600,000.00
45811	TSC	Fund released for plenary meeting of the commission (first quarter, 2025)	1,150,000.00			1,150,000.00
45842	TSC	Fund released for the two days orientation / training of newly recruited watchmen	5,000,000.00			5,000,000.00
45904	TSC	Fund released for the production of 5,000 copies of pension forms, 3,000 copies of record of service card and 6,000 copies of file jackets	3,000,000.00			3,000,000.00
14/04/2025	TSC	Fund released for the conduct of the recruitment exercise	20,000,000.00			20,000,000.00
13/05/2025	TSC	Fund released for monitoring exercise for 3rd term of 2024 /2025 academic session	1,600,000.00			1,600,000.00
23/05/2025	TSC	Fund released for plenary meeting of the commission (second quarter, 2025)	1,150,000.00			1,150,000.00
1/7/2025	TSC	Fund released for the repair of six (6) vehicle	8,015,500.00	<b>TRANSPORTATION EQUIPMENT</b>	8,015,500.00	
16/07/2025	TSC	Fund released for the 2025 3rd quarter plenary meeting	1,150,000.00			1,150,000.00
3/12/2025	TSC	Fund released for the conduct of 2024/2025 promotion exercise for teaching staff and non-teaching staff of TESCOM	20,000,000.00			20,000,000.00
		Bankcharges	107,538.75			107,538.75
		<b>TOTAL PAYMENTS</b>	<b>3,309,310,727.17</b>	-	<b>608,073,055.40</b>	<b>2,701,237,671.77</b>

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

**Annex iii**

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