

EKITI STATE GOVERNMENT



REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026
IPSAS ACCRUAL GENERAL PURPOSE FINANCIAL STATEMENT

TABLE OF CONTENT

Page(s)

1	Report of the Accountant-General.....	2
2	Financial Highlights.....	3
3	Responsibilities of the Accountant-General.....	4
4	Statement of Accounting Policies.....	5 - 24
5	Report of the Auditor-General/Audit Certification.....	25
6	Charts	26 - 27
7	Statement of Financial Performance.....	28 - 29
8	Statement of Financial Position.....	30 - 31
9	Statement of Cash Flow.....	32 - 33
10	Statement of Change in Net Assets/Equity	34
11	Statement of Comparison of Budget and Actual Amount.....	35 - 36
12	Notes to the Financial Statements.....	37 -182



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REPORT OF THE ACCOUNTANT-GENERAL

In line with this administration's policies of transparency, accountability and probity, I have the great honour to present the IPSAS Accrual General Purpose Financial Statements of the Ekiti State Government (EKSG) for the mid-year ended 30th June, 2026 together with the Auditor's Report on the Financial Statements which include:

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

The Financial Statements of EKSG for the mid-year ended 30th June, 2026 have been prepared on International Public Sector Accounting Standards (IPSAS) Accrual Basis. The Financial Statements equally complied with Generally Accepted Accounting Principles and Practice (GAAPP), FAAC approved format and other Financial Regulations.

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

The Financial Statements fairly reflect the financial position of EKSG as at 30th June, 2026 and its financial performance for period under review. The Accountant-General hereby accept the responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

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

 29-07-2026

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

FINANCIAL HIGHLIGHTS

Operating Surplus for the mid-year was **₦41,439,579,170.49** while the State made a Net Surplus of **₦35,684,462,632.95**.

Reviewing the current mid-year 2026 performance as compared to that of mid-year 2025, Recurrent Revenue increased by 4% from **₦145,977,481,128.07** in mid-year 2025 to **₦152,161,884,825.59** in mid-year 2026 while Capital Receipts decreased by 38% from **₦46,166,411,198.27** in mid-year 2025 to **₦28,401,756,398.44** in mid-year 2026. The State Recurrent Expenditure increased by 7% from **₦104,067,918,329.72** in mid-year 2025 to **₦111,137,474,690.90** in mid-year 2026 while **28% decrease** from **₦95,779,837,862.39** in mid-year 2025 to **₦68,675,685,316.55** in mid-year 2026 was noted in Capital Expenditure.

During the period, EKSG budgeted **₦110,936,419,535.92** for Recurrent Expenditure and **₦96,849,615,533.80** for Capital Expenditure. The actual Recurrent Expenditure was **₦111,137,474,690.90** while actual Capital Expenditure was **₦68,675,685,316.55** representing **100%** and **71%** performance respectively.

In addition, EKSG budgeted **₦126,121,012,745.85** for Recurrent Revenue and **₦64,877,905,419.73** for Capital Receipts. The actual Recurrent Revenue was **₦152,161,884,825.59** while actual Capital Receipt was **₦28,401,756,398.44** representing **121%** and **44%** performance respectively for the period under review.

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

 29-07-2026

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



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RESPONSIBILITY OF THE ACCOUNTANT-GENERAL

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

The Financial Statements were prepared in line with the historical cost convention, IPSAS provisions, Financial Administration, Approved Budget 2026 and the Constitution of Federal Republic of Nigeria. Basically, the reporting format of IPSAS Accrual General Purpose Financial Statement (GPFS) approved by the Federal Executive Council of Nigeria (FEC) in 2012 was also adhered to.

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

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

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

 29-07-2026

OLARIKE T. OLAYINKA (MRS) FCA, ACTI.

ACCOUNTANT-GENERAL/PERMENENT SECRETARY

EKITI STATE



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STATEMENT OF ACCOUNTING POLICIES

1. Basis of Preparation:

This General Purpose Financial Statement (GPFS) is prepared on IPSAS Accrual Basis, using the General Purpose Financial Statement (GPFS) reporting format approved by the Federal Executive Council of Nigeria (FEC) in 2012 with full compliance with historical cost convention, IPSAS provisions, Financial Administration, Ekiti State 2026 Approved Budget and the Constitution of Federal Republic of Nigeria.

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

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

STATEMENT OF ACCOUNTING POLICIES

3. Accounting Period:

The accounting period is from 1st January to 30th June, 2026 in line with the National Treasury Circular Ref. OAGF/CAD/026/V.1/102 of 30th December, 2013. Each accounting mid-year is divided into 6 calendar months, covering January to June.

4. Reporting Currency:

The GPFS is prepared in the Nigerian Naira.

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

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

6. Consolidation Policy:

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

STATEMENT OF ACCOUNTING POLICIES

7. Notes to the GPFS:

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

8. Comparative Information:

The General Purpose Financial Statements disclosed all numerical information in relation to the mid-year 2026.

9. Budget Figures:

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

10. Revenue:

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

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

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

11. Aid and Grants:

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

STATEMENT OF ACCOUNTING POLICIES

12. Subsidies, Donations and Endowments:

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

13. Transfers from other Government Entities:

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

14. Expenses:

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

15. Employee Benefits/Pension Obligations:

a. According to ***IPSAS 25***, The State measured the short-term employee benefits (salaries, social security contributions, leave bonuses and all monetary benefits using the cost of service rendered by the employees.

b. The Provision has been made, where applicable, using an actuarial valuation for retirement gratuities. The actuarial valuation determines the extent of anticipated entitlements payable under employment contracts and brings to account a liability using the present value measurement basis, which discounts expected future cash outflows.

c. The entitlements are recorded as Current Liabilities to the extent of the anticipated liability that will arise during the following year. The remainders of the anticipated entitlements are recorded as Non-Current Liabilities. Under the Defined Contribution Scheme **a.** Public Entities makes pension and national insurance contributions on behalf of employees in line with Pension Act 2014. The contributions are treated as payments to a defined contribution pension plan. **b.** A defined contribution plan is a pension plan under which fixed contributions are paid into a separate pension Entity fund managed by Pension Fund Administrators (PFAs). **c.** The Entity has no legal or constructive obligations to pay further contributions if the pension Entity does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. **d.** The contributions are recognized as employee benefit expense when they are due. **e.** Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in the future payments is available

STATEMENT OF ACCOUNTING POLICIES

16. Borrowing Costs:

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

17. Foreign Currency Transactions:

- a. Foreign currency transactions throughout the year were converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions while the foreign loans balances were translated using closing rate as at Mid-Year ended 30th June, 2026.
- b. Foreign Exchange gains/losses were recognized in the Statement of Financial Performance.

18. Minority Interest:

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

19. Statement of Cash flow:

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

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

STATEMENT OF ACCOUNTING POLICIES

20. Cash & Cash Equivalent:

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

21. Accounts Receivable:

a. Receivables from exchange transaction:

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

b. Receivables from non-exchange transactions:

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

STATEMENT OF ACCOUNTING POLICIES

22. Prepayments:

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

23. Inventories:

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

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

24. Loans Granted:

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

25. Investments:

Investments in Associates

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

STATEMENT OF ACCOUNTING POLICIES

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

Investments in Joint Ventures:

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

STATEMENT OF ACCOUNTING POLICIES

Investment in Controlled Entities (Subsidiaries):

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

26. Available for sale securities:

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

STATEMENT OF ACCOUNTING POLICIES

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

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

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

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

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

27. Property, Plant & Equipment (PPE):

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

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

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

STATEMENT OF ACCOUNTING POLICIES

d. The following shall constitute expenditure on PPE:

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

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

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

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

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

c. All assets equal to or above this amount shall be recorded in the Fixed Assets Register. However in certain cases, it may be appropriate to aggregate individually insignificant value items such as chairs and tables, printers and UPS, etc. and apply the capitalization threshold of N50,000.00 to the aggregate value.

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

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

STATEMENT OF ACCOUNTING POLICIES

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

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

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

STATEMENT OF ACCOUNTING POLICIES

28. Investment Property:

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

29. Intangible Assets:

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

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

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

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

30. Deposits:

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

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

31. Loans & Debt Stocks:

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

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

STATEMENT OF ACCOUNTING POLICIES

32. Unremitted Deductions:

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

33. Payables:

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

Accrued Expenses;

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

34. Current Portion of Borrowings:

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

35. Public Funds:

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

36. Reserves:

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

STATEMENT OF ACCOUNTING POLICIES

37. Contingent Liability:

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

38. Leases:

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

Finance leases:

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

Operating Leases:

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

The State had no lease agreement during the year.

STATEMENT OF ACCOUNTING POLICIES

39. Financial Instruments

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

40. Borrowings:

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

STATEMENT OF ACCOUNTING POLICIES

41. Transfers to other government entities:

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

42. Service Concession Arrangement:

IPSAS 32 requires full disclosure of Service Concession Arrangement Assets.

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

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

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

Service Concession Arrangement Liabilities;

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

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

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

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

STATEMENT OF ACCOUNTING POLICIES

44. Cash and Cash Equivalents

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

45. Contingent Liabilities

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

46. Contingent assets

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

47. Budget information.

Ekiti State 2026 budget was prepared based on Cash Basis and expenses classified by using National Chart of Account. The statement of comparison of Budget and Actual is shown as a separate statement in the Financial Statements.

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

48. External Assistance

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

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

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

STATEMENT OF ACCOUNTING POLICIES

49. Biological Assets.

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

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

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

50. Government Business Activities:

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

Rendering of Services

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

Sale of goods

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

51. Dividends or Similar distribution

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

52. Rental Income

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

STATEMENT OF ACCOUNTING POLICIES

53. Provisions

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

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

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

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

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

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

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

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

 29-07-2026

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 for the mid-year 30th June, 2026 as set out in the Statement of financial performance, Statement of financial position, Statement of Cash flow, Statement of changes in Net Asset/Equity, Statement of comparison of budget and actual and Notes to the Accounts have been audited under my direction in Consonance with Section 125 (2) of the Constitution of Federal Republic of Nigeria 1999 (as amended) and the provisions of the Ekiti State Audit Service Law (No.3) of 2021 (as amended).

Basis of Opinion

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

Opinion

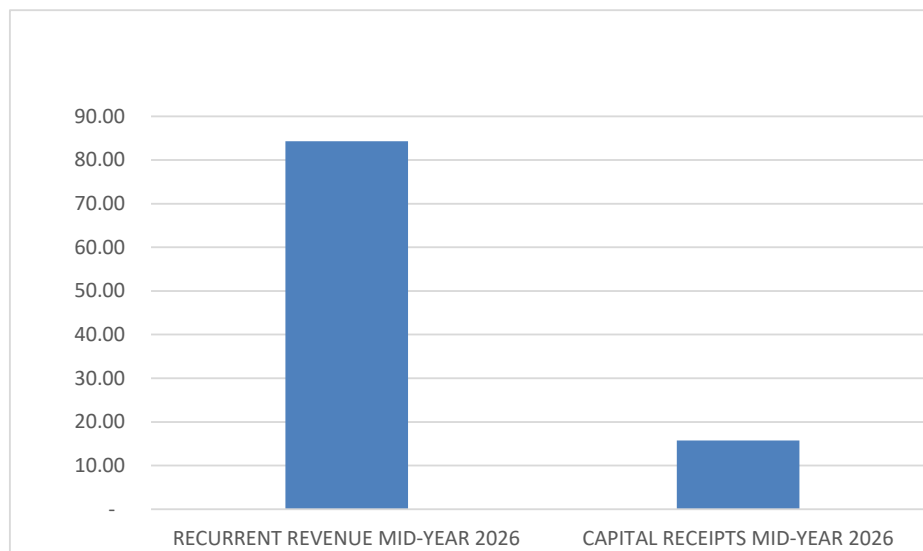
In my opinion, the Financial Statements and the supporting accounts give a true and fair view of the State affairs and financial activities of Ekiti State Government for the mid-year 30th June, 2026 subject to further observations raised in my reports.

Bolaji Ojo 20/08/2026
Ojo, Idowu Oluwabolaji (FCNA)
FRC/2014/PRO/ANAN/004/00000010289
Auditor-General,
Ekiti State.

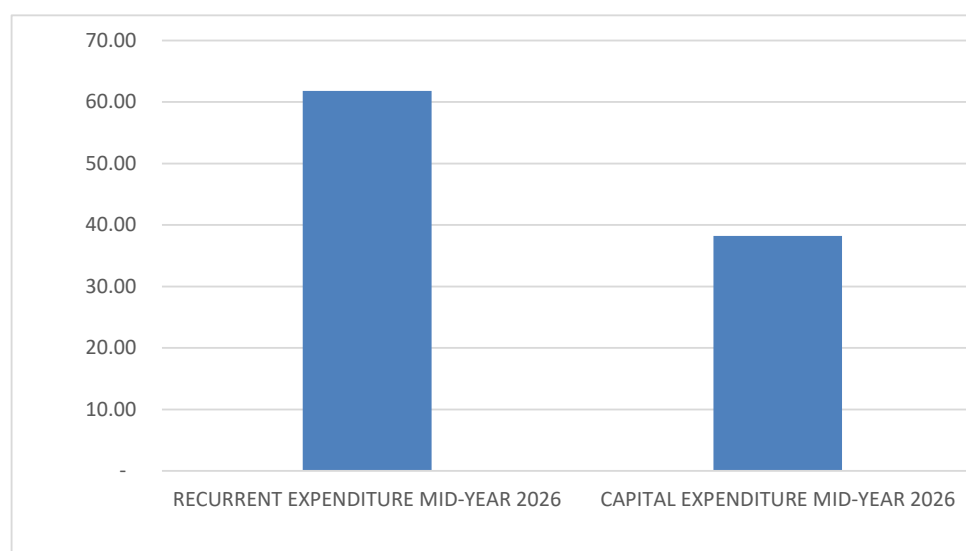
CHARTS

FISCAL YEAR 2026 MID-YEAR

REVENUE

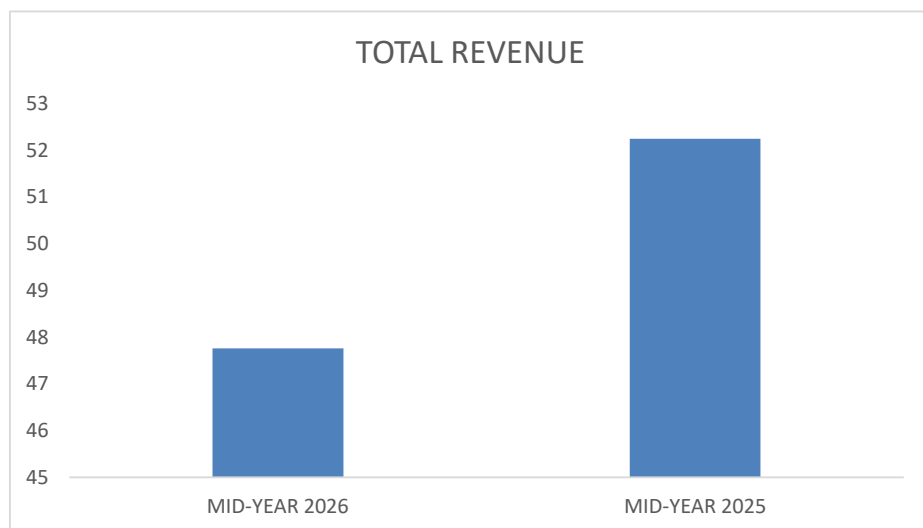


EXPENDITURE

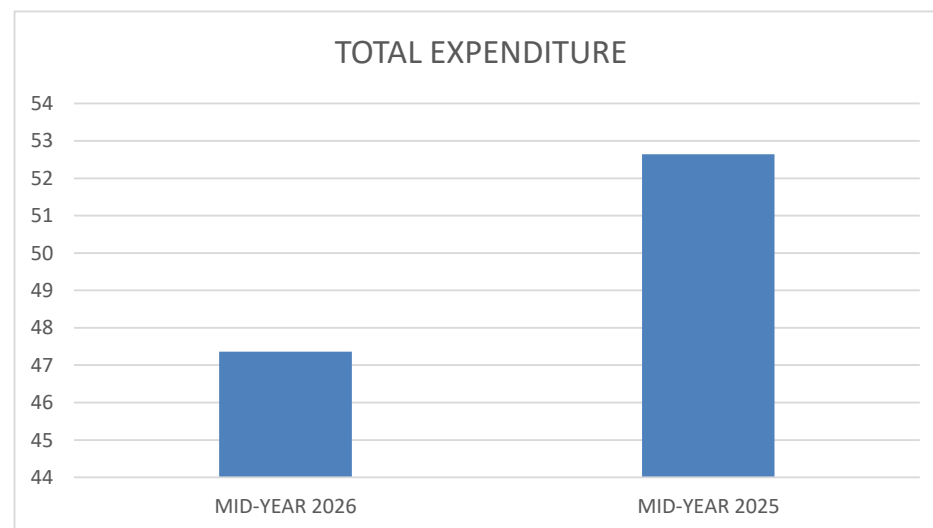


FISCAL YEAR 2026 MID-YEAR VS 2025 MID-YEAR

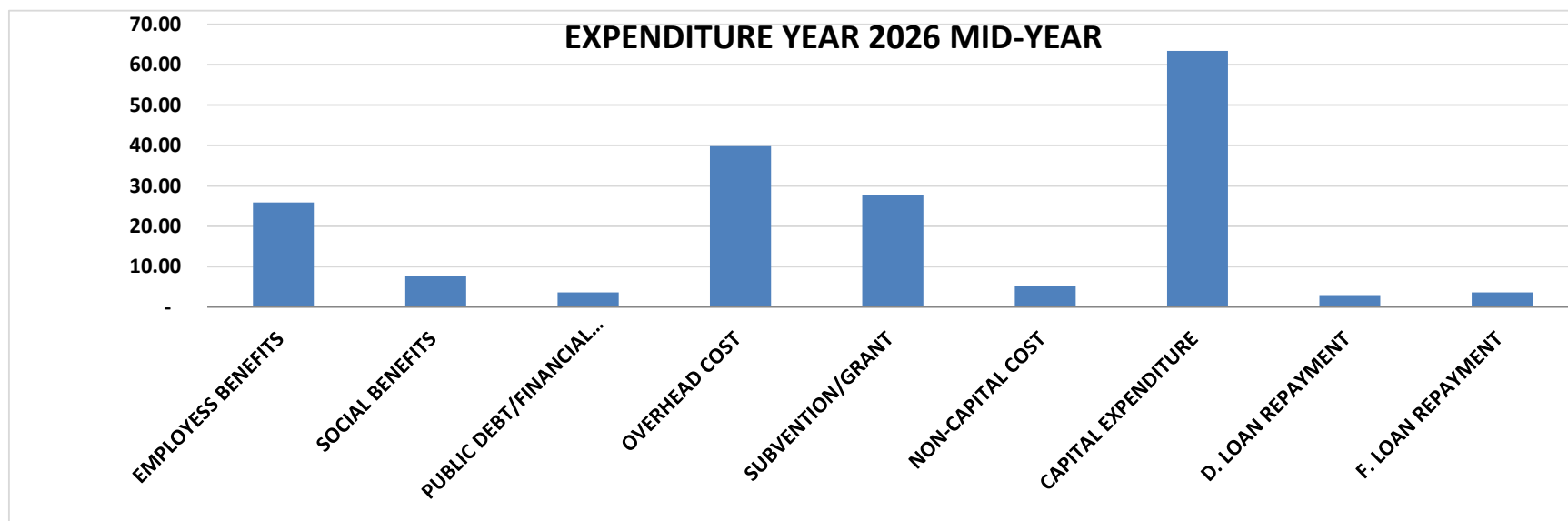
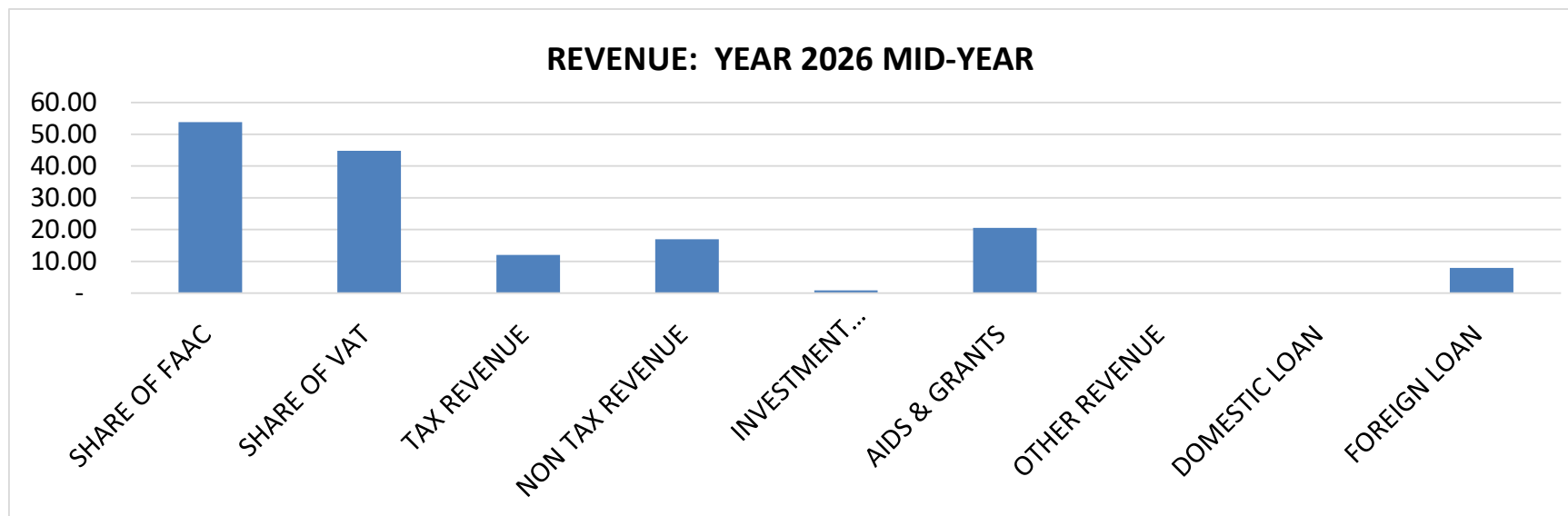
TOTAL REVENUE



TOTAL EXPENDITURE



CHARTS





EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE MID-YEAR ENDED 30TH JUNE, 2026
ACCRUAL STATEMENT NO. 1



ACTUAL JAN. - JUNE 2025		NCOA CODES	NOTES	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	ORIGINAL BUDGET 2026	VARIANCE ON BUDGET
₦				₦	₦	₦	₦
	REVENUE						
37,002,772,041.68	Government Share of FAAC (Statutory Revenue)	110101	1	53,824,979,302.51	30,262,164,326.91	60,524,328,653.82	23,562,814,975.60
38,633,299,704.59	Government Share of VAT	110102	2	44,815,540,266.21	40,050,910,294.29	80,101,820,588.58	4,764,629,971.92
16,658,151,700.45	Tax Revenue	120101	3	15,789,221,384.84	10,425,150,000.00	20,850,300,000.00	5,364,071,384.84
14,592,366,737.83	Non-Tax Revenue	120201- 120213	4	16,934,929,999.67	12,302,716,123.33	24,605,432,246.66	4,632,213,876.34
533,087,669.19	Investment Income	120213	5	882,106,838.15	-		882,106,838.15
31,994,996,814.27	Aids & Grants	130101	7	20,494,352,782.56	20,287,800,817.23	40,575,601,634.45	206,551,965.33
107,159,876.88	Other Revenue	140701	9	141,968,490.69	-		141,968,490.69
42,105,772,850.88	Special Funds/Accounts- Receipts	160101	10	23,568,287,709.44	33,080,072,001.32	66,160,144,002.64	(9,511,784,291.88)
181,627,607,395.77	TOTAL REVENUE (A)			176,451,386,774.07	146,408,813,563.10	292,817,627,126.15	30,042,573,210.98
	EXPENDITURES						
23,550,389,104.71	Salaries & Wages	210101	11	25,141,772,580.32	25,398,006,619.34	50,796,013,238.67	256,234,039.01
8,518,943,012.10	Social Benefits	210301	12	8,786,556,934.61	6,984,218,681.53	13,968,437,363.07	(1,802,338,253.08)
38,757,069,973.77	Overhead Cost	220201- 220211	13	39,835,706,681.51	39,855,594,543.34	79,711,189,086.68	19,887,861.83
24,141,725,419.82	Subvention, Grants & Contribution	220401- 220402	14	27,621,732,069.93	22,698,599,691.71	45,397,199,383.42	(4,923,132,378.22)
24,450,934,190.99	Depreciation Charges	240101- 240204	16	28,385,453,143.34	-	-	-
7,268,122,858.69	Special Programmes/Projects	220701	21	5,240,586,193.87	6,250,000,000.00	12,500,000,000.00	1,009,413,806.13
126,687,184,560.08	TOTAL EXPENDITURE (B)			135,011,807,603.58	101,186,419,535.92	202,372,839,071.84	(5,439,934,924.32)



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE MID-YEAR ENDED 30TH JUNE, 2026
ACCRUAL STATEMENT NO. 1



ACTUAL JAN. - JUNE 2025		NCOA CODES	NOTES	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	ORIGINAL BUDGET 2026	VARIANCE ON BUDGET
₦				₦	₦	₦	₦
54,940,422,835.69	Surplus from Operating Activities C=(A-B)			41,439,579,170.49	45,222,394,027.17	90,444,788,054.31	35,482,508,135.30
(3,322,951,946.25)	Public Debt Charges	220209	20	(3,586,161,049.60)	5,731,082,435.11	11,462,164,870.22	9,317,243,484.71
-	Loss on ForeignExchange Transaction	220901	23	(2,168,955,487.94)	-	-	(2,168,955,487.94)
(3,322,951,946.25)	Total Non-Operating Revenue/(Expenses) D			(5,755,116,537.54)	5,731,082,435.11	11,462,164,870.22	7,148,287,996.77
51,617,470,889.44	Surplus from Ordinary Activities E= (C+D)			35,684,462,632.95	50,953,476,462.28	101,906,952,924.53	42,630,796,132.07
-	Minority Interest Share of Surplus/(Deficit) (F)	140601	25	-	-	-	-
51,617,470,889.44	Net Surplus for the period G=(E-F)			35,684,462,632.95	50,953,476,462.28	101,906,952,924.53	42,630,796,132.07

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

 29-07-2026

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



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE, 2026
ACCRUAL STATEMENT NO. 2



	NCOA CODE	NOTES	30/06/2026	30/06/2026	30/06/2025	30/06/2025
			₦	₦	₦	₦
CURRENT ASSETS						
Cash and Cash Equivalent	310101	26	59,823,408,609.76		62,388,562,261.41	
Receivables	310601	27	8,677,367,178.10		7,002,100,400.56	
Prepayments (Bond Sinking Fund)	310801	28	6,791,008,077.00		4,864,205,668.00	
Inventories	310501	29	124,229,096.35		117,124,236.35	
TOTAL CURRENT ASSETS (A)				75,416,012,961.21		74,371,992,566.32
NON-CURRENT ASSETS						
Investments	310901	31	15,794,374,274.86		8,269,853,455.81	
Property Plant and Equipment	320101	32	526,774,140,016.17		456,112,743,883.30	
Work in Progress (PPE)	320110	32	175,710,482,649.07		99,791,005,751.83	
Investment Property	320201	33	36,194,806,555.58		24,722,456,077.12	
TOTAL NON-CURRENT ASSETS (B)				754,473,803,495.68		588,896,059,168.06
TOTAL ASSETS (C=A+B)				829,889,816,456.89		663,268,051,734.39



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE, 2026
ACCRUAL STATEMENT NO. 2



	NCOA CODE	NOTES	30/06/2026	30/06/2026	30/06/2025	30/06/2025
			₦	₦	₦	₦
LIABILITIES						
CURRENT LIABILITIES:						
Unremitted Deductions	410301	37	1,021,684,292.96		1,867,235,584.29	
Payables	410401	38	9,572,471,534.71		12,159,643,898.58	
Current Portion of Borrowings	410601	40	6,552,799,268.27		7,329,367,536.54	
TOTAL CURRENT LIABILITIES (D)				17,146,955,095.94		21,356,247,019.41
NON-CURRENT LIABILITIES:						
Long Term Borrowings	420301	43	215,673,805,540.75		231,051,104,841.15	
TOTAL NON-CURRENT LIABILITIES (E)				215,673,805,540.75		231,051,104,841.15
TOTAL LIABILITIES (F=D+E)				232,820,760,636.69		252,407,351,860.56
TOTAL NET ASSETS (G=C-F)				597,069,055,820.20		410,860,699,873.83
NET ASSETS/EQUITY						
Reserves	430301	45	408,686,232,128.58		365,410,705,274.33	
Accumulated Surplus for the period	430201	46	188,382,823,691.62		45,449,994,599.50	
TOTAL NET ASSETS/EQUITY				597,069,055,820.20		410,860,699,873.83

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

 29-07-2026
OLARIKE T. OLAYINKA (MRS) FCA, ACTI.
ACCOUNTANT-GENERAL/PERMANENT SECRETARY
EKITI STATE



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE MID-YEAR ENDED 30TH JUNE, 2026
STATEMENT NO. 3



	NCOA CODE	NOTES	JAN. - JUNE, 2026	JAN. - JUNE, 2025
			₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES				
INFLOWS				
Government Share of FAAC (Statutory Revenue)	110101	52	53,824,979,302.51	37,002,772,041.68
Government Share of VAT	110102	53	44,815,540,266.21	38,633,299,704.59
Tax Revenue	120101	54	11,994,072,218.92	13,091,911,543.14
Non-Tax Revenue	120201-120213	55	16,934,929,999.67	14,592,366,737.83
Aids & Grants	130101	58	20,494,352,782.56	31,994,996,814.27
Other Revenue	140701	59	141,968,490.69	107,159,876.88
Special Funds/Accounts-Receipts	160101	60	23,568,287,709.44	42,105,772,850.88
Total Inflow from Operating Activities (A)			171,774,130,770.00	177,528,279,569.27
OUTFLOWS				
Salaries & Wages	210101	61	(25,913,759,046.35)	(24,253,800,040.61)
Social Benefits	210301	62	(7,627,316,575.24)	(6,277,461,523.66)
Overhead Cost	220201-220211	63	(39,835,706,681.51)	(38,742,611,862.84)
Subvention, Grants & Contribution	220401-220402	64	(27,621,732,069.93)	(24,141,725,419.82)
Public Debt Charges	220209	66	(3,586,161,049.60)	(3,322,951,946.25)
Special Programmes/Projects	220701	67	(5,240,586,193.87)	(7,268,122,858.69)
TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)			(109,825,261,616.50)	(104,006,673,651.87)
NET CASH FLOW FROM OPERATING ACTIVITIES (C=A-B)			61,948,869,153.50	73,521,605,917.40
CASH FLOWS FROM INVESTING ACTIVITIES				
CAPITAL RECEIPTS:				
Investment Income	120213	56	882,106,838.15	533,087,669.19
PURCHASE/CONSTRUCTION OF PPE:				
Administration Sector	320101-320110	69	(1,800,716,771.98)	(4,265,153,392.88)
Economic Sector	320101-320111	69	(53,795,458,429.64)	(79,376,909,948.02)
Law & Justice Sector	320101-320112	69	-	-
Regional Sector	320101-320113	69	-	-
Social Sector	320101-320114	69	(7,838,923,921.06)	(4,869,651,662.80)
NET CASH FLOW FROM INVESTING ACTIVITIES			(62,552,992,284.53)	(87,978,627,334.51)



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE MID-YEAR ENDED 30TH JUNE, 2026
STATEMENT NO. 3



	NCOA CODE	NOTES	JAN. - JUNE, 2026	JAN. - JUNE, 2025
			₦	₦
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from Foreign Loans	420301	71	7,907,403,615.88	14,171,414,384.00
Proceeds from Domestic Loans	420301	72		
Foreign Loans Repayments	420301	73	(3,608,238,132.85)	(4,206,219,168.78)
Domestic Loans Repayment	420301	73	(2,944,561,135.42)	(3,123,148,367.76)
NET CASH FLOW FROM FINANCING ACTIVITIES			1,354,604,347.61	6,842,046,847.46
NET CASH FLOW FROM ALL ACTIVITIES			750,481,216.58	(7,614,974,569.65)
CASH & ITS EQUIVALENT AS AT 1ST OF JANUARY 2026			59,072,927,393.18	70,003,536,831.06
CASH & ITS EQUIVALENT AS AT 30TH JUNE, 2026		<i>Note I</i>	59,823,408,609.76	62,388,562,261.41

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

Note 1:

RECONCILIATION :

Net Surplus Per Statement of Performance 35,684,462,632.95 51,617,470,889.44

Add Back Non-Cash Movement items :

Depreciation Charges 28,385,453,143.34 24,450,934,190.99
64,069,915,776.29 **76,068,405,080.43**

Net Movement in Current Assets/ Liabilities

Net Movement in Receivables (484,993,819.60) (260,460,359.48)
Net Movement in Inventories 27,524,574.82 (16,554,922.04)
Net Movement in Unremitted Deduction (206,355,430.68) (703,202,252.85)
Net Movement in Payables (1,457,221,947.33) (1,566,581,628.66)
Net Cash Flow from Operating Activities **61,948,869,153.50** **73,521,605,917.40**

Note : 2

Cash & Cash Equivalent as at 30/06/2026 **₦** **₦**

Cash Balances - -

Bank balances **59,823,408,609.76** **52,740,892,598.89**

 29-07-2026

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 MID-YEAR ENDED 30TH JUNE, 2026



	NOTES	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUSES/DEFICITS	TOTAL
		₦	₦	₦	₦
Balance as at 1st January, 2026		385,888,011,228.00	-	152,698,361,058.67	538,586,372,286.67
Investment Recognise during the year	31	3,711,629,850.21			3,711,629,850.21
PPE recognise during the year	32	19,086,591,050.37			19,086,591,050.37
Net surplus for the Period				35,684,462,632.95	35,684,462,632.95
Balance as at 30th June, 2026		408,686,232,128.58	-	188,382,823,691.62	597,069,055,820.21

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

29-07-2026

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 MID-YEAR ENDED 30TH JUNE, 2026



	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	ORIGINAL BUDGET 2026	VARIANCE ON BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦
	A	B=C/2	C	D=(A-B)	A/B%
OPENING BALANCE (A)	59,072,927,393.18	16,787,116,904.15	33,574,233,808.29	42,285,810,489.04	
RECEIPTS		-		-	
REVENUE		-		-	
Government Share of FAAC	53,824,979,302.51	30,262,164,326.91	60,524,328,653.82	23,562,814,975.60	178
Government Share of VAT	44,815,540,266.21	40,050,910,294.29	80,101,820,588.58	4,764,629,971.92	112
Tax Revenue	11,994,072,218.92	10,425,150,000.00	20,850,300,000.00	1,568,922,218.92	115
Non-Tax Revenue	16,934,929,999.67	12,302,716,123.33	24,605,432,246.66	4,632,213,876.34	138
Investment Income	882,106,838.15				
Aids & Grants	20,494,352,782.56	20,287,800,817.23	40,575,601,634.45	206,551,965.33	101
Other Revenue	141,968,490.69	-		141,968,490.69	
Special Funds/Accounts-Receipts	23,568,287,709.44	33,080,072,001.32	66,160,144,002.64	(9,511,784,291.88)	71
SUB TOTAL (B)	172,656,237,608.15	146,408,813,563.08	292,817,627,126.15	26,247,424,045.08	118
				-	
RECEIPTS FROM LOAN				-	
Proceeds from Domestic Loan	-	-	-	-	
Proceeds from Foreign Loan	7,907,403,615.88	44,590,104,602.50	89,180,209,205.00	(36,682,700,986.62)	18
SUB TOTAL (C)	7,907,403,615.88	44,590,104,602.50	89,180,209,205.00	(36,682,700,986.62)	18
TOTAL RECEIPTS (A+B+C)	239,636,568,617.21	207,786,035,069.72	415,572,070,139.44	31,850,533,547.49	115



EKITI STATE OF NIGERIA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT **FOR THE MID-YEAR ENDED 30TH JUNE, 2026**



	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	ORIGINAL BUDGET 2026	VARIANCE ON BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦
	A	B=C/2	C	D=(A-B)	A/B%
<u>PAYMENTS</u>					
Employees Benefits	25,913,759,046.35	25,398,006,619.34	50,796,013,238.67	(515,752,427.02)	102
Social Benefits	7,627,316,575.24	6,984,218,681.53	13,968,437,363.07	(643,097,893.71)	109
Overhead Cost	39,835,706,681.51	39,855,594,543.34	79,711,189,086.68	19,887,861.83	100
Subvention, Grants & Contribution	27,621,732,069.93	22,698,599,691.71	45,397,199,383.42	(4,923,132,378.22)	122
Special Programmes/Projects	5,240,586,193.87	6,250,000,000.00	12,500,000,000.00	1,009,413,806.13	84
Purchase/Contruction of Assets	63,435,099,122.68	90,599,615,533.80	181,199,231,067.60	27,164,516,411.12	70
Public Debt Charges	3,586,161,049.60	5,731,082,435.11	11,462,164,870.22	2,144,921,385.51	63
Foreign Loans Repayments	3,608,238,132.85	4,996,176,642.94	9,992,353,285.87	1,387,938,510.08	72
Domestic Loans Repayment	2,944,561,135.42	5,272,740,921.96	10,545,481,843.91	2,328,179,786.54	56
TOTAL PAYMENTS	179,813,160,007.45	207,786,035,069.72	415,572,070,139.44	27,972,875,062.27	87
NET RECEIPTS	59,823,408,609.76	0.00	0.00		

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

 29-07-2026

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

NOTE 1: STATUTORY ALLOCATION (FAAC)

NOTE	DETAILS		₦	₦	REMARKS
1	GOVERNMENT SHARE OF FAAC (Statutory Revenue)		JAN-JUNE, 2026	JAN-JUNE, 2026	
	Net Share of Statutory Allocation from FAAC	1A	26,480,013,623.88		
	Deduction at source	1B	15,640,768,852.35	42,120,782,476.23	
	Share of Statutory Allocation - Other Agencies	1C		11,704,196,826.28	
	Share of Statutory Allocation - Excess Crude Oil	1D		-	
	Total (GROSS) FAAC Allocation			53,824,979,302.51	

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

JAN - JUNE, 2026					JAN - JUNE, 2025					
	1A	1B	1C							
MONTH	NET RECEIPT	DEDUCTION AT SOURCE	OTHER FAAC RECEIPTS	TOTAL	MONTH	NET RECEIPT	DEDUCTION AT SOURCE	OTHER FAAC RECEIPTS	SHARE OF EXCESS CRUDE	TOTAL
	₦	₦	₦	₦		₦	₦	₦	₦	₦
JANUARY	3,835,721,556.37	2,392,970,599.89	547,000,691.28	6,775,692,847.54	JANUARY	46,015,491.74	1,959,505,153.97	2,303,546,315.42	-	4,309,066,961.13
FEBRUARY	2,440,181,488.16	2,641,600,406.23	5,136,934,242.66	10,218,716,137.05	FEBRUARY	955,996,408.50	3,153,500,535.91	5,000,000,000.00	-	9,109,496,944.41
MARCH	4,691,772,341.75	2,641,600,853.16	613,060,113.85	7,946,433,308.76	MARCH	1,854,759,003.09	2,525,636,038.83	2,537,651,528.29	-	6,918,046,570.21
APRIL	4,913,884,032.20	2,647,751,638.44	1,441,395,424.70	9,003,031,095.34	APRIL	2,509,040,116.59	2,543,754,592.74	524,354,569.92	-	5,577,149,279.25
MAY	4,316,681,424.41	2,631,213,720.07	2,464,126,325.42	9,412,021,469.90	MAY	2,611,713,038.91	2,546,597,842.90	739,431,236.95	-	5,897,742,118.76
JUNE	6,281,772,780.99	2,685,631,634.56	1,501,680,028.37	10,469,084,443.92	JUNE	2,171,938,445.08	2,534,419,469.53	484,912,253.31	-	5,191,270,167.92
TOTAL	26,480,013,623.88	15,640,768,852.35	11,704,196,826.28	53,824,979,302.51	TOTAL	10,149,462,503.91	15,263,413,633.88	11,589,895,903.89	-	37,002,772,041.68

OTHER FAAC RECEIPTS 1C

MONTH	EXCHANGE RATE GAIN	EXCESS OIL REVENUE	AUGUMENTATION REVENUE	NON-OIL REVENUE	SOLID MINREAL	SPECIAL FAAC RELEASE	INTERVENTION	ECOLOGICAL RECEIPTS	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦
JANUARY	-	-	379,161,681.08	-	-	-	-	167,839,010.20	547,000,691.28
FEBRUARY	-	-	-	-	-	5,000,000,000.00	-	136,934,242.66	5,136,934,242.66
MARCH	-	-	613,060,113.85	-	-	-	-	-	613,060,113.85
APRIL	-	1,226,812,510.86	-	-	-	-	-	214,582,913.84	1,441,395,424.70
MAY	-	1,532,650,284.63	-	-	454,046,084.80	-	-	477,429,955.99	2,464,126,325.42
JUNE	-	-	-	-	-	1,501,680,028.37	-	-	1,501,680,028.37
TOTAL	-	2,759,462,795.49	992,221,794.93	-	454,046,085	6,501,680,028.37	-	996,786,122.69	11,704,196,826.28

NOTE 1B: FACILITIES REPAYMENT: DEDUCTION AT SOURCE (FAAC) FOR JANUARY TO JUNE, 2026

MONTH	FOREIGN LOAN	BOND ISSUANCE PROGRAMME 2	RESTRUCTURING OF COMM. BANK LOAN	TOLL ROAD PUBLIC AND PPP	HEALTH INTERVENTION	ECOLOGICAL FUND	COMMERCIAL AGRICULTURE	EXCESS CRUDE LOAN	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦
JANUARY	696,903,496.43	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	167,839,010.20	50,713,329.21	75,620,944.19	2,392,970,599.89
FEBRUARY	976,438,070.31	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	136,934,242.66	50,713,329.21	75,620,944.19	2,641,600,406.23
MARCH	915,766,895.37	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	197,605,864.53	50,713,329.21	75,620,944.19	2,641,600,853.16
APRIL	915,766,895.37	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	203,756,649.81	50,713,329.21	75,620,944.19	2,647,751,638.44
MAY	915,766,895.37	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	187,218,731.44	50,713,329.21	75,620,944.19	2,631,213,720.07
JUNE	915,766,895.37	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	241,636,645.93	50,713,329.21	75,620,944.19	2,685,631,634.56
TOTAL	5,336,409,148.22	2,948,941,225.80	1,488,921,910.68	3,810,984,878.52	162,514,904.16	1,134,991,144.57	304,279,975.26	453,725,665.14	15,640,768,852.35

NOTE 2: VALUE ADDED TAX (VAT)

2	VALUE ADDED TAX		N	N	
			JAN-JUNE, 2026	JAN-JUNE, 2026	
	Share of Value Added Tax (VAT)	2	44,815,540,266.21		
				44,815,540,266.21	

NOTE 2: VALUE ADDED TAX

MONTH	JAN. - JUNE, 2026			JAN. - JUNE, 2025		
	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS
	₦	₦	₦	₦	₦	₦
JANUARY	8,958,157,212.74	-	8,958,157,212.74	6,045,541,289.17	-	6,045,541,289.17
FEBRUARY	9,830,765,633.26	-	9,830,765,633.26	7,508,690,633.70	-	7,508,690,633.70
MARCH	6,214,911,893.33	-	6,214,911,893.33	6,287,072,599.08	-	6,287,072,599.08
APRIL	5,298,916,246.14	-	5,298,916,246.14	5,833,301,439.50	-	5,833,301,439.50
MAY	7,904,855,963.10	-	7,904,855,963.10	5,817,290,336.05	-	5,817,290,336.05
JUNE	6,607,933,317.64	-	6,607,933,317.64	7,141,403,407.09	-	7,141,403,407.09
TOTAL	44,815,540,266.21	-	44,815,540,266.21	38,633,299,704.59	-	38,633,299,704.59

NOTE 3 : INTERNALLY GENERATED REVENUE (IGR)

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2026 N	MID-YEAR BUDGET 2026 N	VARIANCE N	ACTUAL REVENUE JAN. - JUNE, 2025 N
	NOTE 3 A				
	TAX REVENUE				
	PERSONAL TAX 120101				
022000800100	BOARD OF INTERNAL REVENUE SERVICE	11,994,072,218.92	10,425,150,000.00	1,568,922,218.92	13,091,911,543.14
022000800100	BOARD OF INTERNAL REVENUE SERVICE (TAX RECEIVABLE)	3,795,149,165.92			3,566,240,157.31
	SUB- TOTAL PERSONNAL TAX 120101	15,789,221,384.84	10,425,150,000.00	1,568,922,218.92	16,658,151,700.45
	NOTE 4 A				
	NON TAX REVENUE				
	LICENCES GENERAL - 120201				
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	15,000.00	1,650,000.00	- 1,635,000.00	760,000.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME		-	-	
053505400100	FORESTRY DEPARTMENT/ COMMISSION	12,900,500.00	8,000,000.00	4,900,500.00	11,446,900.00
022000800100	BOARD OF INTERNAL REVENUE SERVICE	387,548,400.00	275,000,000.00	112,548,400.00	177,217,967.20
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &SOCIA	70,000.00	-	70,000.00	180,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	60,056,500.00	5,000,000.00	55,056,500.00	26,283,000.00
052100100100	MINISTRY OF HEALTH - HQTRS		500,000.00	- 500,000.00	
023100100100	EKITI STATE ELECTRICITY BOARD		-	-	240,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENT AFFAIRS	1,756,996.00			935,615.00
	SUB - TOTAL (LICENCES - GENERAL) 120201	462,347,396.00	290,150,000.00	170,440,400.00	217,063,482.20
	FEES - GENERAL 120204				
023400100100	MINISTRY OF WORKS	10,000,000.00	-	10,000,000.00	42,690,000.00
022900100100	MINISTRY OF TRANSPORTATION	1,500,000.00	82,500,000.00	(81,000,000.00)	
011111200100	CABINET AND SPECIAL SERVICES DEPARMENT	27,500.00	500,000.00	(472,500.00)	202,000.00
011111900100	EKITI STATE BUREAU OF LOCAL CONTENT	940,500.00	1,000,000.00	(59,500.00)	611,000.00
011110100100	BUREAU OF SPECIAL PROJECTS		6,000,000.00	(6,000,000.00)	7,500,000.00
011100100100	GOVERNMENT HOUSE AND PROTOCOL	300,100.00	-	300,100.00	
011200300100	HOUSE OF ASSEMBLY		2,000,000.00	(2,000,000.00)	
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION		5,000.00	(5,000.00)	
011200500100	EKITI STATE LEGISLATIVE LOANS BOARD		750,000.00	(750,000.00)	
011111200100	GENERAL ADMINISTRATION DEPARTMENT	750,000.00	1,250,000.00	(500,000.00)	850,000.00

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2026 ₦	MID-YEAR BUDGET 2026 ₦	VARIANCE ₦	ACTUAL REVENUE JAN. - JUNE, 2025 ₦
012500600100	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS	713,500.00	500,000.00	213,500.00	
012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	20,500.00	-	20,500.00	
016200400100	STAFF DEVELOPMENT CENTRE	382,500.00	250,000.00	132,500.00	480,000.00
014000100100	STATE AUDITOR GENERAL OFFICE	105,000.00	200,000.00	(95,000.00)	100,000.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	34,015,000.00	23,142,924.76	10,872,075.24	18,885,000.00
051702600500	EKITI STATE POLYTECHNIC ISAN - EKITI	22,366,134.84	11,150,000.00	11,216,134.84	9,874,000.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	112,400.00	-	112,400.00	
053505400100	FORESTRY DEPARTMENT/ COMMISSION	29,884,600.00	34,250,000.00	(4,365,400.00)	25,970,170.00
022000100100	MINISTRY OF FINANCE		250,012.19	(250,012.19)	
022000800100	BOARD OF INTERNAL REVENUE SERVICE	45,740,612.98	1,584,062,153.97	(1,538,321,540.99)	58,897,007.90
022000900100	EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY (IRS)	70,045,002.00	75,000,000.00	(4,954,998.00)	65,001,000.00
022200100100	MINISTRY OF TRADE, INDUSTRY, INVESTMENT & COOPERATIVES	39,097,301.00	17,530,000.00	21,567,301.00	32,851,750.00
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVES COLLEGE IJERO		746,073.12	(746,073.12)	
025300400100	OFFICE OF SURVEYOR - GENERAL OF THE STATE	24,055,642.00	17,000,000.00	7,055,642.00	9,374,360.70
011100400100	SUSTAINABLE DEVELOPMENT GOALS (MDGS / SDGS) OFFICE		250,000.00	(250,000.00)	
025200100100	EKITI STATE WATER CORPORATION		1,000,000.00	(1,000,000.00)	1,750,000.00
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY		2,500,000.00	(2,500,000.00)	33,680,000.00
026300900100	EKITI STATE WATER SECTOR REGULATORY AGENCY	1,425,442.68	2,500,000.00	(1,074,557.32)	1,206,609.61
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	59,832,334.15	82,750,000.00	(22,917,665.85)	74,316,798.38
025300200100	STATE HOUSING CORPORATION	25,034,266.70	17,750,000.00	7,284,266.70	22,966,453.55
025301000200	URBAN RENEWAL AGENCY		-	-	
023610100100	BUREAU OF TOURISM	1,670,000.00	-	1,670,000.00	710,400.00
025300300200	BUREAU OF LAND SERVICES	561,512,050.43	102,900,000.00	458,612,050.43	84,571,465.10
031800100100	EKITI STATE JUDICIARY	55,015,920.45	12,500,000.00	42,515,920.45	19,832,796.88
031801100100	STATE JUDICIAL SERVICE COMMISSION	233,000.00	450,000.00	(217,000.00)	315,000.00
031805200200	CUSTOMARY COURT OF APPEAL	4,728,328.37	1,000,000.00	3,728,328.37	1,386,156.13
032600100100	MINISTRY OF JUSTICE	481,474,538.64	398,500,000.00	82,974,538.64	36,500.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	2,300,500.00	750,000.00	1,550,500.00	450,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL DEVELOPMENT	3,370,000.00	3,475,000.00	(105,000.00)	2,805,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	95,213,800.00	65,000,000.00	30,213,800.00	4,791,049.00
051700400100	STATE UNIVERSAL BASIC EDUCATION BOARD	18,220,000.00	2,500,000.00	15,720,000.00	
051700200100	EKITI STATE LIBRARY BOARD	99,500.00	250,000.00	(150,500.00)	78,500.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	2,337,181,105.75	2,012,893,000.00	324,288,105.75	2,752,388,550.00
051702600200	EKITI STATE UNIVERSITY	8,459,702,762.14	4,232,664,677.41	4,227,038,084.73	6,534,491,786.39

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2026 ₦	MID-YEAR BUDGET 2026 ₦	VARIANCE ₦	ACTUAL REVENUE JAN. - JUNE, 2025 ₦
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	115,000.00	150,000.00	(35,000.00)	
051700500100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	325,000.00	300,000.00	25,000.00	235,000.00
052100100100	MINISTRY OF HEALTH & HUMAN SERVICES- HQTRS	5,624,617.52	1,500,000.00	4,124,617.52	4,545,000.00
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL		143,282,900.87	(143,282,900.87)	
052110200100	HOSPITAL MANAGEMENT BOARD	34,796,934.40	58,587,265.00	(23,790,330.60)	34,753,403.53
051702600400	COLLEGE OF HEALTH TECHNOLOGY, IJERO EKITI	780,956,162.82	600,206,406.25	180,749,756.57	292,883,622.00
053500100100	MINISTRY OF ENVIRONMENT	15,000.00	5,000,000.00	(4,985,000.00)	27,500.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	4,919,000.00	12,500,000.00	(7,581,000.00)	6,532,602.42
053505300100	EKITI STATE WASTE MANAGEMENT AUTHORITY		3,000,000.00	(3,000,000.00)	190,000.00
051305200100	EKITI STATE SPORT COUNCIL	302,000.00	-	302,000.00	1,897,000.00
011100700100	EKITI STATE BUREAU OF PUBLIC PROCUREMENT		29,000,000.00	(29,000,000.00)	
026300200100	EKITI STATE ELECTRICITY BOARD		1,060,000.00	(1,060,000.00)	
026300600100	EKITI STATE ELECTRICITY REGULATORY BUREAU	13,030,000.00	525,000.00	12,505,000.00	
025300300300	EKITI STATE GEOSPATIAL DATA CENTRE		1,000,000.00	(1,000,000.00)	
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT		1,500,000.00	(1,500,000.00)	
026300100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	10,413,998.00	6,000,000.00	4,413,998.00	6,956,900.00
022205500100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	18,000,000.00	33,000,000.00	(15,000,000.00)	30,000,000.00
	SUB - TOTAL FEES - GENERAL 120204	13,255,567,554.87	9,694,330,413.56	3,561,237,141.31	10,187,084,381.59
	FINES - GENERAL 120205				
023400100100	MINISTRY OF WORKS		-	-	150,300.00
023500100100	MINISTRY OF TRANSPORTATION - HQTRS		-	-	82,917,350.00
022900200100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	4,879,830.00	5,000,000.00	(120,170.00)	5,830,920.00
012300100100	MINISTRY OF INFORMATION		-	-	
011111900100	EKITI STATE BUREAU OF LOCAL CONTENT		250,000.00	(250,000.00)	
012300200100	GOVERNMENT PRINTING PRESS		-	-	10,100.00
012500600100	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS	4,200.00	-	4,200.00	50,000.00
012500600700	EKITI STATE STAFF HOUSING LOANS BOARD	64,000.00	-	64,000.00	
014000100100	STATE AUDITOR GENERAL OFFICE				105,000.00
014700100100	CIVIL SERVICE COMMISSION	595,500.00	-	595,500.00	13,000.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION		-	-	
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	770,000.00	1,500,000.00	(730,000.00)	16,457,500.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME		-	-	97,000.00
053505400100	FORESTRY DEPARTMENT/ COMMISSION	6,655,500.00	3,000,000.00	3,655,500.00	5,925,000.00

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2026 ₦	MID-YEAR BUDGET 2026 ₦	VARIANCE ₦	ACTUAL REVENUE JAN. - JUNE, 2025 ₦
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	15,000.00	-	15,000.00	15,000.00
022205500100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY		2,000,000.00		
022000800100	BOARD OF INTERNAL REVENUE SERVICE	1,606,920.00	-	1,606,920.00	5,000.00
011111200200	PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT		-	-	435,000.00
023100100100	EKITI STATE ELECTRICITY BOARD		-	-	600.00
026300600100	EKITI STATE ELECTRICITY REGULATORY BUREAU		50,000.00		900,000.00
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	8,223,652.84	-	8,223,652.84	7,768,252.06
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	201,460.00	250,000.00	(48,540.00)	4,350.00
025301000100	STATE HOUSING CORPORATION		-	-	50,625,060.04
026000100100	BUREAU OF LAND SERVICES	-	-	-	102,161,014.25
026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	2,352,000.00	-	2,352,000.00	690,000.00
031800100100	EKITI STATE JUDICIARY	3,660,110.00	5,000,000.00	(1,339,890.00)	2,488,050.00
032600100100	MINISTRY OF JUSTICE	-	-	-	454,757,737.63
056600100100	MINISTRY OF CHIEFTAINCY AND HOME AFFAIRS	1,139,500.00	750,000.00	389,500.00	315,000.00
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	4,960,000.00	-	4,960,000.00	5,047,769.09
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL DEVELOPMENT	200,000.00	-	200,000.00	500,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-	67,054,200.00
051700400100	STATE UNIVERSAL BASIC EDUCATION BOARD		5,000,000.00	(5,000,000.00)	
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	280,000.00	-	280,000.00	360,000.00
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	100,000.00	-	100,000.00	150,000.00
052100100100	MINISTRY OF HEALTH- HQTRS	350,000.00	500,000.00	(150,000.00)	150,000.00
052110200100	HOSPITAL MANAGEMENT BOARD	7,405,253.40	-	7,405,253.40	7,735,569.78
053500100100	MINISTRY OF ENVIRONMENT	7,878,190.00	-	7,878,190.00	5,719,200.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	2,502,000.00	2,500,000.00	2,000.00	1,546,000.00
053505300100	EKITI STATE WASTE MANAGEMENT AUTHORITY	4,274,847.44	11,500,000.00	(7,225,152.56)	2,778,191.32
011200100200	EKITI STATE LEGISLATIVE LOANS BOARD	290,000.00			144,000.00
	SUB - TOTAL FINES - GENERAL 120205	58,407,963.68	37,300,000.00	22,867,963.68	822,906,164.17
	SALES - GENERAL 120206				
016101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	5,000.00	-	5,000.00	15,000.00
011111300100	EKITI STATE PENSION COMMISSION	5,000.00	-	5,000.00	
011111300200	PENSION TRANSITION ARRANGEMENT DEPARTMENT	1,312,000.00	1,512,085.31	(200,085.31)	1,546,500.00
011103700100	MUSLIM PILGRIM WELFARE BOARD	485,000.00	750,000.00	(265,000.00)	990,000.00
011103800100	CHRISTIAN PILGRIM WELFARE BOARD	150,000.00	750,000.00	(600,000.00)	260,000.00

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2026 ₦	MID-YEAR BUDGET 2026 ₦	VARIANCE ₦	ACTUAL REVENUE JAN. - JUNE, 2025 ₦
011111200200	PETROLEUM PRODUCT CONSUMER PROTECTION AGENCY		500,000.00	(500,000.00)	-
011200400100	STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		304,025.25	(304,025.25)	797,000.00
011200300100	STATE HOUSE OF ASSEMBLY	55,000.00	800,000.00	(745,000.00)	28,000.00
011111900100	EKITI STATE BUREAU OF LOCAL CONTENT		250,000.00		160,000.00
012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION		-	-	
012300300100	BROADCASTING SERVICE OF EKITI STATE	84,904,828.62	55,000,000.00	29,904,828.62	49,829,380.93
011111200100	GOVERNMENT PRINTING PRESS		-	-	
011111200100	GENERAL ADMINISTRATION DEPARTMENT		500,000.00	(500,000.00)	
012500600100	OFFICE OF ESTABLISHMENTS AND TRAINING	1,392,950.00	1,000,000.00	392,950.00	485,700.00
016200400100	STAFF DEVELOPMENT CENTRE	126,000.00	250,000.00		110,000.00
016200100100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	165,500.00	250,000.00	(84,500.00)	211,200.00
014000300100	EKITI STATE AUDIT SERVICE COMMISSION	48,000.00	150,000.00		
014700100100	CIVIL SERVICE COMMISSION	65,750.00	1,000,000.00	(934,250.00)	45,000.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	800,000.00	4,400,000.24	(3,600,000.24)	815,000.00
021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	110,000.00	-	110,000.00	150,000.00
051702600100	SCHOOL AGRICULTURE AND ENTERPRISE	15,000.00	56,000.00	(41,000.00)	55,000.00
053505400100	FORESTRY DEPARTMENT/ COMMISSION	3,664,800.00	9,750,000.00	(6,085,200.00)	32,930,000.00
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	690,650.00	1,000,000.00	(309,350.00)	1,705,810.00
021511800100	EKITI STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)		5,000,000.00		
022000700100	OFFICE OF THE ACCOUNTANT GENERAL		-	-	
022000800100	BOARD OF INTERNAL REVENUE SERVICE	4,071,342.25	-	4,071,342.25	26,788,426.12
022000800300	LOTTERY COMMISSION		65,000,000.00	(65,000,000.00)	
022200100100	MINISTRY OF COMMERCE (MIN OF INVESTMENT TRADE & INDUSTRY)		-	-	10,000.00
023600100100	MINISTRY OF ARTS, CULTURE AND TOURISM		100,000.00	(100,000.00)	
025200100100	EKITI STATE WATER CORPORATION		850,000.00	(850,000.00)	
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	21,000.00	-	21,000.00	
025300200100	STATE HOUSING CORPORATION	1,702,500.00	90,000,000.00	(88,297,500.00)	1,911,525.00
025300300200	BUREAU OF LAND SERVICES	11,770,797.00	119,095,000.00	(107,324,203.00)	4,746,570.00
022900100100	MINISTRY OF TRANSPORTATION		42,500,000.00	85,000,000.00	
025300400100	OFFICE OF SURVEYOR-GENERAL		1,000,000.00		
031801100100	STATE JUDICIAL SERVICE COMMISSION	22,000.00	50,000.00	(28,000.00)	17,500.00
032600100100	MINISTRY OF JUSTICE	325,000.00	1,500,000.00	(1,175,000.00)	155,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - HQTRS				10,000.00
051702600500	EKITI STATE POLYTECHNIC ISAN - EKITI		1,282,717.35	(1,282,717.35)	

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2026 ₦	MID-YEAR BUDGET 2026 ₦	VARIANCE ₦	ACTUAL REVENUE JAN. - JUNE, 2025 ₦
051705500100	STATE TEACHING SERVICE COMMISSION	1,297,871.94	1,500,000.00	(202,128.06)	251,000.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION		50,000.00	(50,000.00)	
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	85,000.00	-	85,000.00	10,000.00
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI		-	-	200,000.00
052100100100	MINISTRY OF HEALTH - HQTRS	1,529,432.38	250,000.00	1,279,432.38	
052100300100	PRIMARY HEALTHCARE DEVELOPMENT		-	-	
052110200100	HOSPITAL MANAGEMENT BOARD		2,500,000.00	(2,500,000.00)	
051702600400	COLLEGE OF HEALTH TECHNOLOGY, IJERO EKITI		-	-	4,091,000.00
052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	4,910,954.21	3,500,000.00	1,410,954.21	3,840,863.77
011111400500	EKITI STATE LIASION OFFICE, LAGOS		1,500,000.00		
022205200100	EKITI STATE DEVELOPMENT AND INVESTMENT PROMOTION AGENCY		50,000.00		
022205400200	EKITI STATE ENTERPRISE DEVELOPMENT AGENCY		755,324.31		
053505300100	EKITI STATE WASTE MANAGEMENT AUTHORITY		15,000,000.00	(15,000,000.00)	
	SUB - TOTAL SALES - GENERAL 120206	119,731,376.40	429,955,152.45	(173,692,451.74)	132,165,475.82
	EARNINGS - GENERAL 120207				
023100100100	EKITI STATE ELECTRICITY BOARD	59,890,912.22	-	59,890,912.22	
016101700100	CABINET AND SPECIAL SERVICES DEPARMENT	398,700.00	-	398,700.00	259,500.00
011100700100	EKITI STATE BUREAU OF PUBLIC PROCUREMENT	25,375,000.00			27,869,000.00
011102100500	EKITI STATE LIAISON OFFICE -LAGOS	891,200.00	-	891,200.00	421,673.60
011102100100	EKITI STATE LIAISON OFFICE -ABUJA	570,000.00	-	570,000.00	768,000.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	8,090,000.00	5,900,000.00	2,190,000.00	386,000.00
051702600100	SCHOOL AGRICULTURE AND ENTERPRISE	5,000.00	-	5,000.00	
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME		250,000.00	(250,000.00)	
021510900100	FORESTRY DEPARTMENT/ COMMISSION	7,645,552.50	-	7,645,552.50	6,032,517.50
021511000100	FOUNTAIN AGRIC MARKETING AGENCY		1,000,000.00	(1,000,000.00)	
022000800100	BOARD OF INTERNAL REVENUE SERVICE		-	-	17,750,034.57
022000800300	LOTTERY COMMISSION	115,459,799.87	-	115,459,799.87	94,861,010.53
022000700100	OFFICE OF THE ACCOUNTANT GENERAL		22,500,000.00	(22,500,000.00)	
022200100100	MINISTRY OF TRADE, INDUSTRY, INVESTMENT & COOPERATIVES	24,960,850.00	10,928,760.00	14,032,090.00	24,898,980.00
022200900100	EKITI STATE INVESTMENT PROMOTION AGENCY		-	-	
025300300300	EKITI STATE GEOSPATIAL DATA CENTRE	400,000.00	250,000.00		605,637.50

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2026 ₦	MID-YEAR BUDGET 2026 ₦	VARIANCE ₦	ACTUAL REVENUE JAN. - JUNE, 2025 ₦
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE		-	-	15,000.00
026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	421,500.00	-	421,500.00	
023500100100	MINISTRY OF TRANSPORTATION	135,539,550.00		135,539,550.00	17,100,000.00
023600100200	BUREAU OF TOURISM	825,900.00	2,500,000.00	(1,674,100.00)	
023600100100	MINISTRY OF ARTS, CULTURE AND CREATIVE ECONOMY	1,440,000.00	1,350,000.00	90,000.00	900,000.00
023400100400	EKITI STATE PUBLIC WORKS CORPORATION				
025200100100	EKITI STATE WATER CORPORATION	22,696,300.00	14,400,000.00	8,296,300.00	11,566,638.65
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	4,654,400.00	17,133,003.25	(12,478,603.25)	5,203,716.26
025301000100	STATE HOUSING CORPORATION	78,888,048.91	-	78,888,048.91	59,720,967.13
026000100100	BUREAU OF LAND SERVICES	182,345,966.64	-	182,345,966.64	17,041,807.00
053905100100	SPORTS COMMISSION	118,000.00	-	118,000.00	
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &SOCIA	250,000.00	275,000.00	(25,000.00)	265,000.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	324,726,557.52	-	324,726,557.52	551,208,501.37
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION		25,000.00	(25,000.00)	
051700300100	EDUCATION TRUST FUND	1,359,686,536.36	900,000,000.00	459,686,536.36	1,301,658,765.90
052100100100	MINISTRY OF HEALTH - HQTRS		3,250,000.00	(3,250,000.00)	
052110200100	HOSPITAL MANAGEMENT BOARD	171,043,851.00	89,000,000.00		109,124,919.18
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	390,730,349.11	256,717,099.13	134,013,249.98	411,651,867.73
051702600200	EKITI STATE UNIVERSITY		22,124,379.80	(22,124,379.80)	286,452,836.00
051702600400	EKITI STATE COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY	796,000.00	-	796,000.00	237,089,804.18
051702600500	EKITI STATE POLYTECHNIC, ISAN EKITI	12,493,818.79	3,850,000.00	8,643,818.79	7,233,500.00
053500100100	MINISTRY OF ENVIRONMENT	473,000.00	-	473,000.00	
053505300100	EKITI STATE WASTE MANAGEMENT AUTHORITY		20,000,000.00	(20,000,000.00)	
051700100100	MINISTRY OF EDUCATION	38,170,000.00	5,000,000.00	33,170,000.00	
	SUB - TOTAL EARNINGS - GENERAL 120207	2,968,986,792.92	1,376,453,242.18	1,484,964,699.74	3,190,085,677.10
	RENT ON GOVERNMENT BUILDINGS 120208				
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	1,083,776.50	-	1,083,776.50	-
023600100100	MINISTRY OF ARTS, CULTURE AND CREATIVE ECONOMY	-	50,000.00	(50,000.00)	-
	MINISTRY OF LOCAL GOVERNMENT AFFAIRS	90,000.00	-	90,000.00	
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	-	3,500,000.00	(3,500,000.00)	-
	SUB - TOTAL RENT ON GOVERNMENT BUILDINGS 120208	1,173,776.50	3,550,000.00	(2,376,223.50)	-

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2026 N	MID-YEAR BUDGET 2026 N	VARIANCE N	ACTUAL REVENUE JAN. - JUNE, 2025 N
	RENT ON LANDS & OTHER GENERAL 120209				
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	470,000.00	3,407,075.00	(2,937,075.00)	387,000.00
021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEV	14,575,000.00	14,000,000.00	575,000.00	19,600,000.00
025301000100	STATE HOUSING CORPORATION	43,868,139.30	42,250,000.00	1,618,139.30	20,207,149.45
026000100100	BUREAU OF LAND SERVICES	2,107,000.00	378,005,000.00	(375,898,000.00)	2,867,407.50
023500200100	EKITI STATE TRAFFIC MANAGEMENT AGENCY		1,024,000.15	(1,024,000.15)	
051305200100	EKITI STATE SPORT COMMISSION		1,500,000.00	(1,500,000.00)	
051702600500	EKITI STATE POLYTECHNIC, ISAN EKITI	5,835,000.00	6,500,000.00	(665,000.00)	
053505300100	EKITI STATE WASTE MANAGEMENT AUTHORITY		500,000.00	(500,000.00)	
	SUB TOTAL RENT ON LANDS & OTHER GENERAL 120209	66,855,139.30	447,186,075.15	(380,330,935.85)	43,061,556.95
	REPAYMENT GENERAL 120210				
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	
022000800100	BOARD OF INTERNAL REVENUE SERVICE		-		
	SUB TOTAL REPAYMENT GENERAL 120210	-	-	-	-
	INVESTMENT INCOME 120211				
011111300100	EKITI STATE PENSION COMMISSION	-	-	-	
051702600500	EKITI STATE POLYTECHNICS, ISAN EKITI	1,860,000.00	2,250,000.00	(390,000.00)	
022200100100	MINISTRY OF TRADE, INDUSTRY, INVESTMENT & COOPERATIVES		-	-	
051700100400	EKITI STATE LIBRARY BOARD	-	-	-	
	SUB - TOTAL INVESTMENT INCOME 120211	1,860,000.00	2,250,000.00	(390,000.00)	-
	INTEREST ON LOAN TO GOVERNMENT 120212				
022200100100	MINISTRY OF TRADE, INDUSTRY, INVESTMENT & COOPERATIVES	-	21,541,240.00	(21,541,240.00)	
	SUB - TOTAL INTEREST ON LOAN TO GOVERNMENT 120212	-	21,541,240.00	(21,541,240.00)	-
	(B) TOTAL NON TAX REVENUE	16,934,929,999.67	12,302,716,123.33	4,661,179,353.65	14,592,366,737.83
	(A + B) GAND TOTAL	32,724,151,384.51	22,727,866,123.33	6,230,101,572.57	31,250,518,438.28

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

ECONOMIC CODE	DETAILS	ACTUAL JAN.-JUNE, 2026 ₦	MID-YEAR BUDGET 2026 ₦	VARIANCE ₦	ACTUAL JAN.-JUNE, 2025 ₦	REF. NOTE
12	NOTE 3					
1201	TAX REVENUE					1
1201	Personal Taxes:					
12010101	Pay AsYou Earn	9,173,483,690.34	7,849,650,000.00	1,323,833,690.34	8,527,083,581.51	
12010106	Development Levy	486,907,708.06	550,000,000.00	(63,092,291.94)	571,491,761.97	
12010110	Withholding Tax	1,012,354,868.68	775,000,000.00	237,354,868.68	1,127,403,298.09	
12010112	Direct Assessment	826,075,315.19	650,000,000.00	176,075,315.19	696,339,185.59	
12010113	Capital Gains Tax	650,200.00	500,000.00	150,200.00	574,927.22	
12010114	Tax Audit	115,438,755.57	500,000,000.00	(384,561,244.43)	367,848,248.16	
12020487	Stamp Duties		100,000,000.00	(100,000,000.00)		
12020109	Other Services Taxes (Electronic Money Transfer)	379,161,681.08	-	379,161,681.08	1,801,170,540.60	
	TAX REVENUE	11,994,072,218.92	10,425,150,000.00	1,568,922,218.92	13,091,911,543.14	
	TAX RECEIVABLE	3,795,149,165.92			3,566,240,157.31	
	TOTAL TAX REVENUE	15,789,221,384.84	10,425,150,000.00	5,364,071,384.84	16,658,151,700.45	
	NOTE 4 (SUPPL.. NOTE 2)		-	-		
1202	Non Tax Revenue		-	-		2
120201	Licenses General	462,347,396.00	290,150,000.00	172,197,396.00	217,063,482.20	
120204	Fees - General	13,255,567,554.87	9,694,330,413.56	3,561,237,141.31	10,187,084,381.59	
120205	Fines - General	58,407,963.68	37,300,000.00	21,107,963.68	822,906,164.17	
120206	Sales - General	119,731,376.40	429,955,152.45	(310,223,776.05)	132,165,475.82	
120207	Earnings - General	2,968,986,792.92	1,376,453,242.18	1,592,533,550.74	3,190,085,677.10	
120208	Rent On Government Buildings	1,173,776.50	3,550,000.00	(2,376,223.50)	-	
120209	Rent On Lands & Other General	66,855,139.30	447,186,075.15	(380,330,935.85)	43,061,556.95	
120210	Repayment - General		-	-		
120211	Investment Income	1,860,000.00	2,250,000.00	(390,000.00)	-	
120212	Interest Earned	-	21,541,240.00	(21,541,240.00)	-	
	TOTAL NON-TAX REVENUE	16,934,929,999.67	12,302,716,123.33	4,632,213,876.34	14,592,366,737.83	
	TOTAL	32,724,151,384.51	22,727,866,123.33	9,996,285,261.18	31,250,518,438.28	

NOTE 5: INVESTMENT INCOME

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JUNE, 2025	JAN. -
			₦	₦	₦	₦	
	10000000000	Administration Sector					
1	011100100100	Government House And Protocol	-	-	-	-	
2	011100100200	Deputy Governor's Office	-	-	-	-	
3	011100300100	Ekiti State Boundary Commission	-	-	-	-	
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-	
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-	
6	011100600100	Ekiti State Emergency Management Agency	-	-	-	-	
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-	
8	011101000100	Office Of Transformation And Strategy	-	-	-	-	
9	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-	
10	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-	
11	011103300100	Ekiti State Aid Control Agency	-	-	-	-	
12	011103700100	Muslim Pilgrim Board	-	-	-	-	
13	011103800100	Christian Pilgrim Board	-	-	-	-	
14	011111200100	General Adminsitration Department	-	-	-	-	
15	011111300100	Ekiti State Pension Commission	-	-	-	-	
16	011111300200	Pension Transition Arrangement Department	-	-	-	-	
17	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-	
18	011200100100	Ekiti State House Of Assembly	-	-	-	-	
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-	
20	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-	
21	012500600100	Office Of Establishment And Service Matters	-	-	-	-	
22	012500700100	Office Of Capacity Development And Reform	-	-	-	-	
23	014000100100	Ekiti State Auditor General Office	-	-	-	-	
24	014000200100	Local Government Auditor General Office	-	-	-	-	
25	014700100100	Ekiti State Civil Service Commission	-	-	-	-	
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-	
27	016101300200	Political And Economic Affairs	-	-	-	-	
28	016101700100	Cabinet And Special Services	-	-	-	-	
		TOTAL ADMINISTRATION SECTOR	-	-	-	-	
	020000000000	ECONOMIC SECTOR					
29	021500100100	Ministry Of Agriculture And Food Security	-	-	-	-	
30	021510200100	Agricultural Development Programme	-	-	-	-	
31	021510900100	Ekiti State Forestry Commission	-	-	-	-	
32	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-	
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-	
34	022000100100	Ministry Of Finance	882,106,838.15	-	(882,106,838.15)	510,005,189.19	
35	022000700100	Office Of The Accountant General	-	-	-	-	

NOTE 5: INVESTMENT INCOME

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			₦	₦	₦	₦
36	022000701100	Central Internal Audit	-	-	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-
38	022000800200	Signage And Advertisement Agency	-	-	-	-
39	022200100100	Ministry Of Trade, Industry, Investment And Cooperatives	-	-	-	23,082,480.00
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-
41	022700700100	Job Creation And Employment Agency	-	-	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-	-	-
43	023100100100	Ekiti State Electricity Board	-	-	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-	-	-
45	023400100100	Ministry Of Works And Transportation	-	-	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-	-	-
50	023800200100	State Bureau Of Statistics	-	-	-	-
51	025000100100	Fiscal Responsibility Commission	-	-	-	-
52	025200100100	Ekiti State Water Corporation	-	-	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-	-	-
55	025301000100	Ekiti State Housing Corporation	-	-	-	-
56	026000100100	Bureau Of Lands	-	-	-	-
57	026000100200	Office Of Surveyor General	-	-	-	-
58	026000100400	Urban Renewal Agency	-	-	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-
		TOTAL ECONOMIC SECTOR	882,106,838.15	-	(882,106,838.15)	533,087,669.19
					-	
	030000000000	LAW & JUSTICE SECTOR			-	
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	-	-	-	-
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	-	-	-	-
65	032600100300	Ekiti State Law Reform Commission		-	-	
		TOTAL LAW & JUSTICE SECTOR	-	-	-	-
					-	
	040000000000	REGIONAL SECTOR			-	
66	045102100100	Ministry Of Regional and Special Duties	-	-	-	-
67	045102100200	Serve EKS Steering Committee		-	-	
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	
		TOTAL REGIONAL SECTOR	-	-	-	-

NOTE 5: INVESTMENT INCOME

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			₦	₦	₦	₦
				-	-	
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	-	-	-	-
71	051305200100	Ekiti State Sport Council	-	-	-	-
72	051305300100	Ekiti State Office Of Disability	-	-	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-	-	-
75	051700100400	Ekiti State Libabry Board	-	-	-	-
76	051700100500	Education Trust Funds	-	-	-	-
77	051700100600	State Universal Basic Education Board	-	-	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	-
81	051705400100	Ekiti State Scholarship Board	-	-	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-	-	-
83	052100100100	Ministry Of Health And Human Services	-	-	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-
85	052100300100	Primary Healthcare Development	-	-	-	-
86	052110200100	Hospital Management Board	-	-	-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	-	-	-	-
88	053500100100	Ministry Of Environment	-	-	-	-
89	053501600100	State Environmental Protection Agency	-	-	-	-
90	053505300100	Ekiti State Waste Management Board	-	-	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-	-	-
						-
		TOTAL SOCIAL SECTOR	-	-	-	-
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	882,106,838.15	-	(882,106,838.15)	533,087,669.19
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	882,106,838.15	-	(882,106,838.15)	533,087,669.19

NOTE 7: AIDS AND GRANTS

S/NO	MDAs/DONORS	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025	REF. NOTE
	EXTERNAL AID/GRANTS	₦	₦	₦	₦	
1	MINISTRY OF HEALTH (UNICEF)	-	-		13,797,478.56	
2	MINISTRY OF HEALTH (SEMSAS PROGRAMME)	13,604,379.75	-		-	
3	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	230,435,445.25	-		342,291,725.82	
4	SABER	16,119,452,625.00	20,287,800,817.23		4,681,616,900.00	
5	PFMU (OTHER INCOME & GCC)	521,575,158.64	-		19,385,218,137.61	
6	UBEC/SUBEB	3,609,285,173.92	-		7,572,072,572.28	
7	Federal Earned Re-imbursement					
	TOTAL	20,494,352,782.56	20,287,800,817.23	206,551,965.33	31,994,996,814.27	

NOTE 8: DEBT FORGIVENESS

S/NO	DEBT FORGIVENESS	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025	REF. NOTE
	EXTERNAL AID/GRANTS	₦	₦	₦	₦	
1	MULTILATERAL	-	-		-	
2	BILATERAL	-	-		-	
3	DOMESTICS	-	-		-	
			-			
			-			
	TOTAL	-	-	-	-	

NOTE 9: OTHER REVENUE

S/NO	DETAILS	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025	REF. NOTE
		₦	₦	₦	₦	
	OTHER REVENUE:					
1	RENT INCOME	-	-		-	NOTE 5A
2	LAPTOP REPAYMENT	-	-		12,580.76	NOTE 5A
3	OJA-OBA PROCEEDS	41,678,000.00	-		18,258,000.00	NOTE 5A
4	WEMA SHARE REFUND	-	-		-	NOTE 5A
5	EKSG SALARY REFUND	53,105,760.97	-		49,568,688.02	NOTE 5A
6	BAIL OUT REFUND BY JACC	47,184,729.72	-		39,320,608.10	NOTE 5A
7	TSA SWEEPING	-	-		-	NOTE 5A
8	NIBSS/UPPERLINKS REFUND	-			-	
9	REFUND FROM BOND SEEKING FUND TRUSTEE	-			-	
10			-			
	TOTAL	141,968,490.69	-	141,968,490.69	107,159,876.88	

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

NOTE 9: OTHER REVENUE

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			₦	₦	₦	₦
	10000000000	Administration Sector				
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	-	-	-	-
3	011100300100	Ekiti State Boundary Commission	-	-	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-
8	011101000100	Office Of Transformation And Strategy	-	-	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-	-	-
12	011103700100	Muslim Pilgrim Board	-	-	-	-
13	011103800100	Christian Pilgrim Board	-	-	-	-
14	011111200100	General Adminsitration Department	-	-	-	-
15	011111300100	Ekiti State Pension Commission	-	-	-	-
16	011111300200	Pension Transition Arrangement Department	-	-	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-
18	011200100100	Ekiti State House Of Assembly	-	-	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-	-	-
23	014000100100	Ekiti State Auditor General Office	-	-	-	-
24	014000200100	Local Government Auditor General Office	-	-	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-
27	016101300200	Political And Economic Affairs	-	-	-	-
28	016101700100	Cabinet And Special Services	-	-	-	-
		TOTAL ADMINISTRATION SECTOR	-	-	-	-
					-	
	020000000000	ECONOMIC SECTOR				
29	021500100100	Ministry Of Agriculture And Food Security	-	-	-	-
30	021510200100	Agricultural Development Programme	-	-	-	-
31	021510900100	Ekiti State Forestry Commission	-	-	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-
34	022000100100	Ministry Of Finance	-	-	-	-
35	022000700100	Office Of The Accountant General	141,968,490.69		(141,968,490.69)	107,159,876.88

NOTE 9: OTHER REVENUE

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			₦	₦	₦	₦
36	022000701100	Central Internal Audit	-	-	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-
38	022000800200	Signage And Advertisement Agency	-	-	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-
41	022700700100	Job Creation And Employment Agency	-	-	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-	-	-
43	023100100100	Ekiti State Electricity Board	-	-	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-	-	-
45	023400100100	Ministry Of Works And Transportation	-	-	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-	-	-
50	023800200100	State Bureau Of Statistics	-	-	-	-
51	025000100100	Fiscal Responsibility Commission	-	-	-	-
52	025200100100	Ekiti State Water Cooperation	-	-	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-	-	-
55	025301000100	Ekiti State Housing Corporation	-	-	-	-
56	026000100100	Bureau Of Lands	-	-	-	-
57	026000100200	Office Of Surveyor General	-	-	-	-
58	026000100400	Urban Renewal Agency	-	-	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-
		TOTAL ECONOMIC SECTOR	141,968,490.69	-	(141,968,490.69)	107,159,876.88
					-	
	030000000000	LAW & JUSTICE SECTOR			-	
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	-	-	-	-
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	-	-	-	-
65	032600100300	Ekiti State Law Reform Commission		-	-	
		TOTAL LAW & JUSTICE SECTOR	-	-	-	-
					-	
	040000000000	REGIONAL SECTOR			-	
66	045102100100	Ministry Of Regional and Special Duties	-	-	-	-
67	045102100200	Serve EKS Steering Committee		-	-	
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	
		TOTAL REGIONAL SECTOR	-	-	-	-

NOTE 9: OTHER REVENUE

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			₦	₦	₦	₦
				-	-	
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	-	-	-	-
71	051305200100	Ekiti State Sport Council	-	-	-	-
72	051305300100	Ekiti State Office Of Disability	-	-	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-	-	-
75	051700100400	Ekiti State Libabry Board	-	-	-	-
76	051700100500	Education Trust Funds	-	-	-	-
77	051700100600	State Universal Basic Education Board	-	-	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	-
81	051705400100	Ekiti State Scholarship Board	-	-	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-	-	-
83	052100100100	Ministry Of Health And Human Services	-	-	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-
85	052100300100	Primary Healthcare Development	-	-	-	-
86	052110200100	Hospital Management Board	-	-	-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	-	-	-	-
88	053500100100	Ministry Of Environment	-	-	-	-
89	053501600100	State Environmental Protection Agency	-	-	-	-
90	053505300100	Ekiti State Waste Management Board	-	-	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-	-	-
						-
		TOTAL SOCIAL SECTOR	-	-	-	-
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	141,968,490.69	-	(141,968,490.69)	107,159,876.88
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	141,968,490.69	-	(141,968,490.69)	107,159,876.88

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

MONTH	REFUND OF WHT & STAMP DUTY TO STATE	INFRASTRUCTURAL DEVELOPMENT FUND	PROJECT GAZELLE PRICE	NLN DIVIDEND REFUND TO STATE	TOTAL
	₦	₦	₦	₦	₦
JANUARY					-
FEBRUARY					-
MARCH		5,500,000,000.00			5,500,000,000.00
APRIL	4,068,287,709.44				4,068,287,709.44
MAY		7,000,000,000.00			7,000,000,000.00
JUNE		7,000,000,000.00			7,000,000,000.00
TOTAL	4,068,287,709.44	19,500,000,000.00	-	-	23,568,287,709.44

NOTE 11 SALARIES AND WAGES (EMPLOYEES BENEFITS)

PERSONNEL COST (A)

SECTORS	ACTUAL JAN - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN - JUNE, 2025
	₦	₦	₦	₦
ADMINISTRATION SECTOR	4,479,154,932.79	4,927,726,014.42	448,571,081.63	4,435,970,576.70
ECONOMIC SECTOR	2,770,014,173.49	3,622,072,620.85	852,058,447.36	2,745,034,576.25
LAW AND JUSTICE SECTOR	233,998,276.24	223,473,711.11	(10,524,565.14)	221,668,190.14
REGIONAL SECTOR	20,960,912.10	18,785,647.63	(2,175,264.47)	18,785,647.63
SOCIAL SECTOR	17,637,644,285.70	16,605,948,625.34	(1,031,695,660.37)	16,128,930,113.99
TOTAL (A)	25,141,772,580.32	25,398,006,619.34	256,234,039.01	23,550,389,104.71

PERSONNEL ANALYSIS (B)

	ACTUAL JAN - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN - JUNE, 2025
TOTAL NO OF EMPLOYEES AT THE BEGINNING OF THE YEAR	19,669	19,669	-	20,065
TOTAL NO OF EMPLOYEES EMPLOYED IN THE YEAR	1,554	1,554	-	341
TOTAL NO OF EMPLOYEES RETIRED/LEFT DURING THE YEAR	(350)	(350)	-	(529)
TOTAL NO OF EMPLOYEES AT THE END OF THE MID-YEAR	20,873	20,873	-	19,877

PERSONNEL ANALYSIS (C)

S/N	MONTH	TOTAL NUMBER CIVIL SERVANT	AMOUNT(₦)	NUMBER SECONDARY SCHOOLS TEACHERS	AMOUNT(₦)	TOTAL NUMBER POLITICAL APPOINTEES	AMOUNT(₦)	TOTAL	AMOUNT(₦)
1	JANUARY	10043	1,692,223,848.64	8595	1,767,960,932.29	874	405,545,874.50	19512	3,865,730,655.43
2	FEBRUARY	10002	1,729,131,083.15	10169	1,930,879,640.63	895	397,176,949.18	21066	4,057,187,672.96
3	MARCH	9988	1,749,960,624.44	10135	1,971,216,404.73	900	398,408,933.01	21023	4,119,585,962.18
4	APRIL	9976	1,740,115,872.35	10116	2,578,484,104.34	895	396,025,538.24	20987	4,714,625,514.93
5	MAY	9982	1,736,016,736.58	10079	2,074,511,258.04	888	388,940,975.96	20949	4,199,468,970.58
6	JUNE	9948	1,736,210,699.40	10039	2,008,869,252.90	886	387,681,893.82	20873	4,132,761,846.12
	TOTAL (A)		10,383,658,864.56		12,331,921,592.93		2,373,780,164.71		25,089,360,622.20

OTHERS:

CORPERS ALLOWANCE	31,100,909.69
REPATRIATION	19,971,751.51
LOCUM/INTERN	1,339,296.92
TOTAL (B)	52,411,958.12
TOTAL SALARY DUE JAN - JUN., 2026 (A+B)	25,141,772,580.32

NOTE 12: SOCIAL BENEFITS & SOCIAL CONTRIBUTION

CODE	DETAILS	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
		₦	₦	₦	₦
210301	PENSION	5,759,569,836.16	4,951,987,975.79	(807,581,860.37)	5,240,375,777.65
210301	GRATUITY	2,557,652,433.61	1,698,755,467.95	(858,896,965.66)	2,941,481,488.44
210301	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	-	-	-	-
22020663	10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	413,859,404.34	266,904,925.19	(146,954,479.15)	281,610,485.51
22020650	5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	55,475,260.50	66,570,312.60	11,095,052.10	55,475,260.50
22020649	ACTUARIAL VALUATION	-	-	-	-
	OTHERS		-		
	TOTAL	8,786,556,934.61	6,984,218,681.53	(1,802,338,253.08)	8,518,943,012.10

NOTE 13: OVERHEAD COST

S/N	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			₦	₦	₦	₦
1	220201	TRAVEL & TRANSPORT- GENERAL	3,522,628,713.23	4,445,799,310.55	923,170,597.32	9,962,118,609.36
2	220202	UTILITIES-GENERAL	1,584,575,286.81	1,956,948,326.29	372,373,039.48	1,305,404,672.61
3	220203	MATERIALS & SUPPLIES-GENERAL	1,559,334,978.71	3,026,373,865.86	1,467,038,887.15	2,610,850,735.33
4	220204	MAINTENANCE SERVICES- GENERAL	2,117,356,268.22	3,321,256,915.90	1,203,900,647.68	1,559,988,402.46
5	220205	TRAINING GENERAL	1,194,763,007.60	2,247,170,102.96	1,052,407,095.36	1,288,358,648.53
6	220206	OTHER SERVICES- GENERAL	20,574,539,603.27	11,409,189,779.51	(9,165,349,823.76)	14,187,439,193.61
7	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL	3,584,195,951.19	4,317,181,063.84	732,985,112.65	210,525,587.26
8	220208	FUEL & LUBRICANTS- GENERAL	2,709,935,719.55	2,715,866,756.02	5,931,036.47	2,186,981,277.06
9	220209	FINANCIAL CHARGES- GENERAL	220,869,961.48	192,201,834.56	(28,668,126.92)	106,937,918.15
10	220210	MISCELLANEOUS EXPENSES GENERAL	2,767,507,191.45	6,223,606,587.87	3,456,099,396.42	5,338,464,929.40
		TOTAL	39,835,706,681.51	39,855,594,543.34	19,887,861.83	38,757,069,973.77

NOTE 13: OVERHEAD COST

S/NO	ADMIN CODE	SECTORS	ACTUAL JAN - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN - JUNE, 2025
			₦	₦	₦	₦
1	A	ADMINISTRATION SECTOR	19,637,361,242.19	18,992,583,958.33	(644,777,283.87)	23,368,883,272.70
2	B	ECONOMIC SECTOR	18,538,890,586.92	16,199,540,000.85	(2,339,350,586.08)	14,180,671,192.49
3	C	LAW AND JUSTICE SECTOR	364,020,179.37	352,800,000.00	(11,220,179.37)	541,546,695.61
4	D	REGIONAL SECTOR	4,750,000.00	7,967,500.00	3,217,500.00	10,170,000.00
5	E	SOCIAL SECTOR	1,290,684,673.03	4,302,703,084.17	3,012,018,411.14	655,798,812.97
		TOTAL	39,835,706,681.51	39,855,594,543.34	19,887,861.83	38,757,069,973.77

NOTE 14: SUBVENTION/GRANTS TO TERTIARY INSTITUTIONS AND PARASTATALS

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL JAN - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN - JUNE, 2025	SUPPL. NOTE
			₦	₦	₦	₦	
1	220401	GRANTS TO PARASTATALS	27,621,732,069.93	22,698,599,691.71	(4,923,132,378.22)	24,141,725,419.82	8
		TOTAL	27,621,732,069.93	22,698,599,691.71	(4,923,132,378.22)	24,141,725,419.82	

	ARREARS OF SUBVENTION PAID IN JAN. - JUNE, 2026			2018 SUBVENTION PAID IN JAN. - JUNE, 2025
ESUTH	-			-
COLLEGE IJERO	-			-
EKSU	-			-
BOUESTI	-			-
TOTAL (B)	-			-
Amount Due for the Year (A-B)	27,621,732,069.93			24,141,725,419.82

NOTE 15: SUBSIDIES

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			₦	₦	₦	₦
1						
		TOTAL	-	-	-	-

NOTE 16: DEPRECIATION CHARGES

S/NO	DETAILS	JAN. - JUNE, 2026	JAN. - JUNE, 2025	REF. NOTE
		₦	₦	
	PPE			
1	BUILDING	2,036,162,518.79	2,034,632,527.15	32
2	INFRASTRUCTURE	19,237,688,288.18	15,920,014,556.57	32
3	PLANT AND MACHINERY	435,867,657.85	325,199,253.58	32
4	TRANSPORTATION EQUIPMENT	1,472,809,541.96	1,795,244,837.66	32
5	OFFICE EQUIPMENT	2,594,847,772.68	2,304,695,155.65	32
6	FURNITURES AND FITTINGS	1,125,237,413.45	985,039,302.19	32
7	SPECIALISED ASSETS	744,170,428.88	581,568,638.24	32
	INVESTMENT PROPERTY			
8	BUILDINGS	738,669,521.54	504,539,919.94	33
	TOTAL	28,385,453,143.34	24,450,934,190.99	

NOTE 20: PUBLIC DEBT CHARGES

		ACTUAL	MID-YEAR BUDGET	VARIANCE	ACTUAL
CODE	DETAILS	JAN - JUNE, 2026	2026		JAN - JUNE, 2025
		₦	₦	₦	₦
220602	DOMESTIC LOAN INTEREST CHARGES	1,857,990,034.23	3,578,986,328.73	1,720,996,294.50	2,119,904,140.23
220601	FOREIGN LOAN INTEREST CHARGES	1,728,171,015.37	2,152,096,106.38	423,925,091.01	1,203,047,806.02
	TOTAL (A)	3,586,161,049.60	5,731,082,435.11	2,144,921,385.51	3,322,951,946.25

NOTE 21: SPECIAL PROGRAMMES/PROJECTS

SUPPL. NO		ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
		₦	₦	₦	
9A	Special Programmes/Projects	1,766,890,909.88	6,250,000,000.00	1,009,413,806.13	3,493,891,613.17
9B	Projects Financed by grants	3,473,695,283.99			3,774,231,245.52
	TOTAL	5,240,586,193.87	6,250,000,000.00	1,009,413,806.13	7,268,122,858.69

NOTE 23: LOSS ON FOREIGN EXCHANGE TRANSACTIONS

ANNEX I	PROJECTS	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
		₦	₦	₦	
	RAAMP	597,410,588.90	-	(597,410,588.90)	
	NFWP-SU	521,625,082.80	-	(521,625,082.80)	
	LPRES	469,643,324.09	-	(469,643,324.09)	
	NEWMAP (EIB)	60,702,100.00	-	(60,702,100.00)	
	IDEAS	5,838,502.21	-	(5,838,502.21)	
	AGILE	77,605,279.00	-	(77,605,279.00)	
	SURWASH	34,438,946.80	-	(34,438,946.80)	
	IMPACT	181,903,851.70	-	(181,903,851.70)	
	EKZ	219,787,812.44	-	(219,787,812.44)	
	TOTAL	2,168,955,487.94	-	(2,168,955,487.94)	-

NOTE 26: CASH AND CASH EQUIVALENT AS AT 30TH JUNE, 2026
RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 30TH JUNE, 2026

				JUNE, 2026	JUNE, 2025
S/NO	MDA	BANKS	ACCOUNT DETAILS	CLOSING BALANCES	CLOSING BALANCES
				₦	₦
1	Treasury	Access	CAPITAL 1	152,078,986.69	-1,285,410,155.59
2	Treasury	Access	E- PAYROLL MDAS	781,959.60	3,080,764.28
3	Treasury	Access	E- PAYROLL PENSION	1,072,194.90	2,387,049.06
4	Treasury	Access	CSS	- 533,877,831.19	11,641,996.09
5	Treasury	Access	HEALTH INTERVENTION	313,681,769.67	305,984,770.39
6	Treasury	Access	INTERVENTION	2,902,103.33	2,902,103.33
7	Treasury	Access	FAAC VAT	534,069,790.39	1,484,832,380.84
8	Treasury	FIDELITY	FIDELITY IGR	502,085,714.29	
9	Treasury	FIRST	IGR	62,955.52	62,955.52
10	Treasury	FIRST	ECOLOGICAL FUND	1,104,118,576.30	1,409,999,122.81
11	Treasury	FIRST	SOVEREIGN	755,326,437.00	699,076,437.00
12	Treasury	FIRST	SABER PROGRAMME (NAIRA)	6,120,951,388.97	686,613,786.80
13	Treasury	FCMB	SPECIAL PROJECT	1,815,574,053.71	
14	Treasury	KEystone	IGR	89,623.13	86,071.80
15	Treasury	PREMIUM TRUST	FAAC	- 7,271,142,545.75	37,191,743.59
16	Treasury	PREMIUM TRUST	IGR	2,000,003,116.97	81,866,041.43
17	Treasury	PREMIUM TRUST	TSA	13,860,655,398.95	10,007,182,495.89
18	Treasury	PREMIUM TRUST	PENSION PAYROLL	165,536,935.10	7,750,751.26
19	Treasury	PREMIUM TRUST	MDA E-PAYROLL	224,500,275.57	48,931,353.80
20	Treasury	PREMIUM TRUST	CSS	3,484.00	3,484.00
21	Treasury	PREMIUM TRUST	SALARY COLLECTION	1,376,253,486.92	3,176,253,486.92
22	Treasury	PROVIDUS	RESERVE	150,069,708.17	269,732.17
23	Treasury	STANBIC	AGRIC SPECIAL INTERVENTION	700.38	1,000,000,939.55
24	Treasury	STANBIC	IGR	750,025,203.85	500,025,350.60
25	Treasury	STERLING	RESERVE FUND	-	10.00
26	Treasury	STERLING	CSS	372,105,421.61	154,489,958.02
27	Treasury	STERLING	CACS REPAYMENT	200,013,881.22	127,000,587.61
28	Treasury	STERLING	CACS 2	8,804,611.66	8,586,611.66
31	Treasury	STERLING	OJA OBA	169,356,918.76	56,440,216.11
32	Treasury	STERLING	TSA RESERVE	233,738,969.99	53,101,684.58
33	Treasury	STERLING	SEVERANCE	3,873,992.08	3,873,992.08
34	Treasury	STERLING	IGR EXPENDITURE	219,723,711.96	252,054,723.54
35	Treasury	UBA	FURNITURE ALLOWANCE	5,861,731.85	5,861,731.85
37	Treasury	UBA	SOVEREIGN WEALTH	2,000,046.89	2,000,046.89
39	Treasury	UNION	LAPTOP REPAYMENT	6,075,899.84	5,958,088.82
40	Treasury	UNION	IGR EXPENDITURE	292,890,157.79	383,844,084.47
41	Treasury	UNITY	CAPITAL	500,000,523.50	500,000,045.00
42	Treasury	UNITY	SURWASH CONSOLIDATED	114,157,257.61	686,708,580.56
43	Treasury	UNITY	IGR	383,844,572.47	

NOTE 26: CASH AND CASH EQUIVALENT AS AT 30TH JUNE, 2026

RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 30TH JUNE, 2026

				JUNE, 2026	JUNE, 2025
44	Treasury	WEMA	NG CARES	319,787,685.17	117,175,165.08
45	Treasury	WEMA	EKSG REMITTANCE	85,049.10	1.48
46	Treasury	WEMA	INTEREST	403,967.36	403,967.36
47	Treasury	WEMA	TREASURY	185,635,219.83	
48	Treasury	WEMA	PROCEED FROM SHARES	253,133.83	193,892.95
49	Treasury	WEMA	UNICEF GCC	1,883.38	1,883.38
50	Treasury	WEMA	SFTAS	50.00	50.00
51	Treasury	ZENITH	CRF	5,361,180.02	5,361,180.02
52	Treasury	ZENITH	IGR EXPENDITURE	208.75	208.75
			TOTAL	25,048,799,561.14	20,543,789,371.75

EKSG IGR COLLECTION ACCOUNT BALANCES AS AT 30TH JUNE, 2026

				JUNE '2026	JUNE '2025
1	Treasury	ACCESS	DRV LICENCE	7,238,450.00	13,867,528.70
2	Treasury	ACCESS	LEGAL FEE	249,501,268.84	122,295,710.06
3	Treasury	ACCESS	TRAFFIC OFFENCE	500,940.45	403,0739.9
4	Treasury	ACCESS	EKSG CONS REV ACCOUNT	96,028,015.50	57,642,963.36
5	Treasury	ACCESS	EKSG CONS IGR ACCOUNT	372,730,749.92	95,957,945.39
6	Treasury	ECO	EKSG IGR COLLECTION ACCOUNT	997.50	997.50
7	Treasury	FCMB	EKSG PAYDIRECT ACCT WHT/ STAMP	297,033,543.71	337,786,980.21
8	Treasury	FCMB	EKSSELECT CON IGR	16,631,776.23	-
9	Treasury	FIDELITY	EKSG REVENUE ACCOUNT	17,808,991.49	-
10	Treasury	FIDELITY	EKSG TAXI & BUS FEES	1,236,446.25	1,236,446.25
11	Treasury	FIRST	EKSG REVENUE ACCOUNT	-	1,168,961.04
12	Treasury	FIRST	EKSG IGR CONSUL ACCT	185,985,908.72	105,435,727.29
13	Treasury	FIRST	EKSG PLATE NUMBER	10,342,115.64	5,632,756.78
14	Treasury	FIRST	EKSG CONSOLIDATED IGR ACCOUNT	283,055,358.68	33,513,817.93
15	Treasury	KEYSTONE	EKS IGR COLLECTION ACCOUNT	3,472,377.72	1,598,670.43
16	Treasury	POLARIS	AUTOREG	1,451,507.50	563,782.50
17	Treasury	POLARIS	EKSG IGR REMITTANCE	-	1,722,737.73
18	Treasury	POLARIS	EKSG VEHICLE REG	45,670.88	45,670.88
19	Treasury	POLARIS	EKSG IGR PAYDIRECT	239,882,378.80	133,844,558.55
20	Treasury	PREMIUM	EKSG COMM DEV.	315,287,969.20	20,621,615.84
21	Treasury	UBA	EKSG GOVT. CONS. IGR	93,460,133.24	65,984,637.89
22	Treasury	UNION	EKSG TIPPER	958.25	958.25
23	Treasury	UNION	EKSG HOUSING DEBT RECOV	6,232,710.05	6,232,878.20
24	Treasury	UNION	INTERSWITCH PYT STATE IGR	4,828,964.59	5,230,649.39
25	Treasury	WEMA	REVENUE E-PAY ACCOUNT	2,122,128.49	2,122,128.49
26	Treasury	WEMA	EKSG TRYCIRCLE/AKOTO	381,363.95	381,363.95
27	Treasury	ZENITH	EKSG IGR DISTRI ACCT	22,219,567.37	29,976,525.45
		TOTAL (C)	TOTAL	2,227,480,292.97	1,046,896,751.96

NOTE 26: CASH AND CASH EQUIVALENT AS AT 30TH JUNE, 2026
RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 30TH JUNE, 2026

				JUNE, 2026	JUNE, 2025
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RECONCILED CASH BOOK BALANCES OF MDAs AS AT 30/06/2026

		MDA		JUNE '2026	JUNE '2025
1		EDUCATION TRUST FUND (D)		30,606,719.05	80,387,578.52
2		SUBEB		11,806,272,637.75	8,749,115,229.06
		TOTAL		11,836,879,356.80	8,829,502,807.58

RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (PFMU)

				JUNE '2026	JUNE '2025
		BALANCE B/F		22,486,645,265.07	36,710,136,758.21
	ADD:	TOTAL AMOUNT RECEIVED DURING THE YEAR		<u>6,260,023,286.58</u>	<u>19,385,218,137.61</u>
				28,746,668,551.65	56,095,354,895.82
	LESS:	AMOUNT UTILIZED DURING THE YEAR		(8,723,633,495.94)	(25,286,838,473.36)
		CLOSING BALANCE		20,023,035,055.71	30,808,516,422.46

RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (SDG)

				JUNE '2026	JUNE '2025
		BALANCE B/F		303,749.41	303,749.41
	ADD:	TOTAL LOAN RECEIVED DURING THE YEAR		<u>-</u>	<u>-</u>
				303,749.41	303,749.41
	LESS:	AMOUNT UTILIZED DURING THE YEAR		-	-
		CLOSING BALANCE		303,749.41	303,749.41

NOTE 26: CASH AND CASH EQUIVALENT AS AT 30TH JUNE, 2026
RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 30TH JUNE, 2026

				JUNE, 2026	JUNE, 2025
RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (MINISTRY OF HEALTH)					
				JUNE '2026	JUNE '2025
		BALANCE B/F		2,838,993.29	108,523,900.80
	ADD:	TOTAL LOAN RECEIVED DURING THE YEAR		<u>10,772,805.63</u>	<u>13,797,478.96</u>
				13,611,798.92	122,321,379.76
	LESS:	AMOUNT UTILIZED DURING THE YEAR		(11,338,837.85)	(117,141,403.55)
		CLOSING BALANCE		<u>2,272,961.07</u>	<u>5,179,976.21</u>

RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (PRIMARY HEALTH CARE DEV. AGENCY)					
				JUNE '2026	JUNE '2025
		BALANCE B/F		591,212,854.24	450,790,581.62
	ADD:	TOTAL RECEIVED DURING THE YEAR		<u>230,435,445.25</u>	<u>342,291,725.82</u>
				821,648,299.49	793,082,307.44
	LESS:	AMOUNT UTILIZED DURING THE YEAR		(239,843,976.59)	(339,791,586.30)
		CLOSING BALANCE		<u>581,804,322.90</u>	<u>453,290,721.14</u>

DOLLAR ACCOUNT				JUNE '2026	JUNE '2025
S/NO				AMOUNT (\$)	AMOUNT (\$)
1	Treasury	WEMA	COVID-19 DOLLAR	-	-
2	Treasury	FIRST BANK	SABER PROGRAMME CONS (DOLLAR)	630.70	595
3	Treasury	UNITY	SURWASH CONSOLIDATED (DOLLAR)	74,102.81	457,715.84
				74,733.51	458,310.70
		TOTAL (B) NAIRA VALUE \$74,733.51 *N1,376.00		<u>102,833,309.76</u>	<u>701,082,460.90</u>

NOTE: The Closing Rate of Dollar to Naira was N1,376.00 as at 30th June, 2026

		TOTAL CASH BOOK BALANCES		59,823,408,609.76	62,388,562,261.41
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NOTE 27 A: RECEIVABLES (ADVANCES)

S/NO	MDA	AS AT 30/06/2026	AS AT 30/06/2025	REF. NOTE
	TREASURY	₦	₦	
1	WEMA SHARES	46,765,785.84	46,765,785.84	12
2	ADVANCES	3,946,807,983.76	2,398,216,633.77	
3	Loan to other tiers of Government	888,644,242.58	990,877,823.64	
4	Tax Receivable	3,795,149,165.92	3,566,240,157.31	
	TOTAL RECEIVABLE	8,677,367,178.10	7,002,100,400.56	

NOTE 27 B: ARREAS OF REVENUE[illegible]

NOTE 28: PREPAYMENTS

[illegible]

NOTE 29 A : INVENTORIES

S/NO	CLASSIFICATION BY FUNCTION	AS AT 30/06/2026	AS AT 30/06/2025	REF. NOTE
		₦	₦	
1	ENGINEERING STORES	-	-	
2	MEDICAL STORES	-	341,000.00	
3	INDUSTRIAL & CHEMICAL STORES	-	-	
4	AMMUNITIONS	-	-	
5	FUEL & LUBRICANTS	832,860.00	-	
6	AGRICULTURAL INPUTS	-	-	
7	FARM STOCK	-	-	
8	SCHOLASTIC MATERIALS	-	-	
9	STATIONERIES STORES	6,092,768.82	8,025,646.73	
10	PRINTED MATERIALS	17,874,933.78	94,784,553.87	
11	BUILDING MATERIALS	-	-	
12	STRATEGIC STOCK PILES	-	-	
13	UNISSUED CURRENCY	-	-	
14	STAMPS & OTHER POSTAL SERVICES SUPPLIES HELD FOR SALE	2,500.00	21,812.50	
15	PROPERTY HELD FOR SALE	-	-	
16	AIRCRAFT SPARE STORE	-	-	
17	COMPUTER/INFORMATION TECHNOLOGY STORE	1,779,062.35	1,231,111.12	
18	PROVISIONAL STORE	-	-	
19	EQUIPMENT STORE	1,660,190.63	5,268,936.37	
20	PROJECTS STORE (IPPIS, GIFMIS, IPSAS , ETC)	-	-	
21	ELECTRICAL/ELECTRONIC STORE	-	-	
22	GRAINS STORE	-	-	
23	PERISHABLE STORE	-	-	
24	MOTOR SPARE STORE	72,038,640.40	-	
25	RAIL SPARE STORE	-	-	

26	SHIP SPARE STORE	-	-	
27	FURNITURE STORE	-	5,819,500.00	
28	PLANT/ EQUIPMENT STORE	2,150,000.00	-	
29	PLANT/ EQUIPMENT SPARE STORE	-	-	
30	ANIMAL FEED STORE	-	-	
31	VETERINARY STORE	-	-	
32	CLASS WARE/APPARATUS STORE	-	-	
33	LABORATORY EQUIPMENT STORE	10,000,000.00	-	
34	UNIFORM STORE	550,000.00	593,500.00	
35	OTHER STOCKS	11,248,140.37	1,038,175.76	
36	WORK-IN-PROGRESS (INVENTORIES UNDER CONST	-	-	
		-		
	TOTAL	124,229,096.35	117,124,236.35	

NOTE 29 B : INVENTORIES BY SECTOR

S/NO	CLASSIFICATION BY SECTORS	AS AT 30/06/2026	AS AT 30/06/2025	REF. NOTE
		₦	₦	
	ADMINISTRATION SECTOR	6,799,820.66	8,260,000.00	
	ECONOMIC SECTOR	104,945,541.44	105,338,548.85	
	LAW AND JUSTICE SECTOR	-	-	
	REGIONAL SECTOR	-	-	
	SOCIAL SECTOR	12,483,734.25	3,525,687.50	
	TOTAL	124,229,096.35	117,124,236.35	

NOTE 31: INVESTMENTS

S/NO		AS AT 30/06/2026	AS AT 30/06/2026	AS AT 30/06/2025	REF. NOTES
	LOCAL INVESTMENTS	₦		₦	
1	STOCKS (SHARES IN QUOTED COMPANIES):				
	OKOMU OIL	70,900,000.00		39,500,000.00	
	MTN NIG. COMM	107,999,280.00		101,345,887.50	
	STANBIC	9,617,000.00		5,015,000.00	
	WEMA BANK -	13,471,200,314.00		6,634,672,882.65	
	ZENITH	134,037,420.00		77,709,527.90	
	GTHC	46,517,500.00		8,125,000.00	
	ACCESS	66,354,816.00		65,007,150.00	
	UBA	16,896,000.00		10,620,000.00	
	STERLING HOLDING	4,898,000.00		-	
	FGS(BOND)	10,000,000.00		10,000,000.00	
	ETERNAL PLC	2,780,000.00		4,300,000.00	
	FIRST HOLDCO PLC	22,470,557.10		41,025,452.00	
	LAFARGE AFRICAL PLC	38,033,900.00		9,390,568.00	
	NIGERIA BREWERIES	9,280,000.00		5,900,000.00	
	UNITED CAPITAL OIL	5,040,000.00		5,715,000.00	
	TRANSNATIONAL NIG PLC	4,150,000.00			
	DANGOTE SUGAR REFINERY PLC	6,780,000.00			
	ARADEL HOLDING PLC	7,087,500.00			
	GUINNESS NIGERIA PLC	5,117,000.00			
	INTERNATIONAL BREWRIES PLC	2,688,000.00			
	COMMERCIAL PAPER (DANGOTE)	44,526,987.76		44,526,987.76	
	FIXED DEPOSIT & TREASURY BILL)	801,000,000.00		300,000,000.00	
	Total Stocks Value	14,887,374,274.86	14,887,374,274.86	7,362,853,455.81	
2	IKUN EKITI DIARY FARM & PRODUCTIONS (ASSOCIATE)		640,000,000.00	640,000,000.00	
3	IRE CLAY PRODUCTS LTD (ASSOCIATE)		267,000,000.00	267,000,000.00	
	TOTAL		15,794,374,274.86	8,269,853,455.81	

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

NOTE 32A									
	LAND	BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT(FIXED ASSET GENERAL)	OFFICE EQUIPMENT	FURNITURES & FITTINGS	SPECIALISED ASSET	TOTAL PPE
DEPRECIATION RATE	0%	2%	5%	10%	20%	25%	20%	10%	
	₦	₦	₦	₦	₦	₦	₦	₦	₦
COST AS AT 1/1/2026	31,623,581,576.99	98,382,166,709.26	373,860,862,931.84	3,914,311,815.81	7,364,047,709.81	9,933,543,214.07	4,387,338,663.29	5,868,479,966.50	535,334,332,587.59
ADDITION DURING THE YEAR	1,065,443,623.00	-	-	444,364,762.70	-	396,442,376.65	969,175,063.26	1,473,224,322.34	4,348,650,147.95
WIP COMPLETED (CLASSIFIED)	-	3,425,959,230.01	10,892,902,831.69	-	-	49,405,500.00	269,673,340.72	100,000,000.00	14,737,940,902.43
DISPOSAL	-	-	-	-	-	-	-	-	-
REVALUATION SURPLUS	-	-	-	-	-	-	-	-	-
COST AS AT 30/06/2025	32,689,025,199.99	101,808,125,939.28	384,753,765,763.54	4,358,676,578.51	7,364,047,709.81	10,379,391,090.72	5,626,187,067.27	7,441,704,288.84	554,420,923,637.96
DEPRECIATION:									-
DEPRECIATION AS AT 01/01/2026	-	36,006,044,246.59	90,373,220,830.66	2,479,667,947.30	13,118,924,756.88	12,310,022,942.81	5,398,033,176.83	1,298,435,562.43	160,984,349,463.50
DEPRECIATION CHARGE FOR THE PERIOD	-	2,036,162,518.79	19,237,688,288.18	435,867,657.85	1,472,809,541.96	2,594,847,772.68	1,125,237,413.45	744,170,428.88	27,646,783,621.79
DISPOSAL	-	-	-	-	-	-	-	-	-
ACCUMULATED DEP. AS AT 30/06/2026	-	38,042,206,765.38	109,610,909,118.84	2,915,535,605.15	14,591,734,298.84	14,904,870,715.49	6,523,270,590.29	2,042,605,991.31	188,631,133,085.30
CARRYING AMOUNT (NBV) AS AT 30/06/2026	32,689,025,199.99	99,771,963,420.49	365,516,077,475.36	3,922,808,920.66	5,891,238,167.85	7,784,543,318.04	4,500,949,653.82	6,697,533,859.96	526,774,140,016.17
WIP		17,684,011,795.90	158,026,470,853.17	-		-	-		175,710,482,649.07
CARRYING AMOUNT (NBV) AS AT 30/06/2025	27,739,340,425.13	99,696,993,830.57	302,480,276,574.85	2,926,793,282.26	7,180,979,350.63	6,914,085,466.95	3,940,157,208.77	5,234,117,744.15	456,112,743,883.30

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

S/NO		CLASSIFICATION	DETAILS	AMOUNT	TOTAL
				₦	₦
		BUILDING	MDAs	17,684,011,795.90	
					17,684,011,795.90
		INFRASTRUCTURE	MDAs	158,026,470,853.17	
					158,026,470,853.17
		OFFICE EQUIPMENT	MDAs	-	
					-
		FURNITURE & FITTINGS	MDAs	-	
					-
			GRAND TOTAL		175,710,482,649.07

NOTE 33: INVESTMENT PROPERTY

	NOTE 33A
	LAND & BUILDING
DEPRECIATION RATE	2%
	₦
COST AS AT 1/1/2026	24,721,476,077.12
ADDITION DURING THE YEAR	12,212,000,000.00
DISPOSAL	
REVALUATION SURPLUS	
COST AS AT 30/06/2026	36,933,476,077.12
DEPRECIATION:	
DEPRECIATION AS AT 01/01/2026	4,174,559,976.04
DEPRECIATION CHARGE FOR THE PERIOD	738,669,521.54
DISPOSAL	
ACCUMULATED DEP. AS AT 30/06/2026	4,913,229,497.58
CARRYING AMOUNT (NBV) AS AT 30/06/2026	36,194,806,555.58

NOTE 33B: DETAILS OF INVESTMENT PROPERTIES

S/NO	DETAILS	AMOUNT	AMOUNT
		JAN - JUN., '2026	JAN - JUN., '2025
		₦	₦
1	ALAGBAKA LAND, AKURE	50,000,000.00	50,000,000.00
2	FOUNTAIN COURT, OJU OLOBUN, LAGOS	2,621,000,000.00	2,621,000,000.00
3	OBA ADEJUYIGBE BUILDERS MARKET	900,000,000.00	900,000,000.00
4	IKOGOSI WARM SPRING RESORT	309,400,000.00	309,400,000.00
5	FOUNTAIN HOTEL, ADO EKITI	151,650,000.00	151,650,000.00
6	EKITI HOUSE, WUSE ABUJA	8,870,000,000.00	8,870,000,000.00
7	15 MILVERTON ROAD HOUSE	3,136,961,000.00	3,136,961,000.00
8	OBAFEMI AWOLOWO CIVIC AND CONFERENCE CENTRE	4,500,000,000.00	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	EYIYATO HOUSING ESTATE	850,000,000.00	850,000,000.00
13	OJA OBA MODERN MARKET, AGRIC OLOPE	6,000,000,000.00	
14	INDUSTRIAL ESTATE AKURE ROAD, IKERE LAND	200,000,000.00	
15	ASO-OKE WEAVING CENTRE	150,000,000.00	
16	OMU-OKE TRUCK STOP PARK, 3 HECTARES	500,000,000.00	
17	EKITI STATE ASPHAT PLANT, IGBEMO	3,000,000,000.00	
18	MSME ICT-HUB AT ODUWA TEXTILE	650,000,000.00	
19	GARMENT HUB AT ODUWA TEXTILE	550,000,000.00	
20	MINISTRY OF AGRICULTURE	6,169,025,053.16	6,169,025,053.16
	GRAND TOTAL	41,158,036,053.16	28,947,036,053.16
	TOTAL INVESTMENT PROPERTY	41,158,036,053.16	28,947,036,053.16
	LESS: LAND	<u>(50,000,000.00)</u>	<u>(50,000,000.00)</u>
	DEPRECIABLE VALUE	41,108,036,053.16	28,897,036,053.16
	LESS: DEPRECIATION	<u>(4,913,229,497.58)</u>	<u>(4,174,579,976.04)</u>
	CARRYING AMOUNT (NBV) AS AT 30/06/2026	<u>36,194,806,555.58</u>	<u>24,722,456,077.12</u>

NOTE 37: UNREMITTED DEDUCTIONS

DETAILS				BALANCE AS AT JUNE, 2026	BALANCE AS AT JUNE, 2025
UNREMITTED DEDUCTIONS FROM SALARY:				N	N
NHIS					
CONTRIBUTORY PENSION SCHEME				10,236,763.29	13,620,939.29
UNION DUES				26,877,120.00	32,016,525.64
COOPERATIVE SOCIETY				538,279,157.67	1,370,914,022.73
NATIONAL HOUSING FUND				33,812,345.00	32,552,466.50
GOVERNMENT LOAN DEDUCTIONS				412,478,907.00	418,131,630.13
SUB-TOTAL				1,021,684,292.96	1,867,235,584.29
TOTAL				1,021,684,292.96	1,867,235,584.29

NOTE 38: PAYABLES BY NATURE

				REF. NOTE
	DETAILS	JAN. - JUNE, 2026	JAN. - JUNE, 2025	
		₦	₦	
	PERSONNEL EMOLUMENTS	-	-	
	PENSION AND GRATUITY	8,072,415,267.97	9,915,502,187.46	
	PROFESSIONAL FEES	-	-	
	GOOD AND SERVICES	-	-	
	UTILITIES	-	-	
	CONTRACTORS ARREARS	1,214,736,619.36	1,920,822,063.74	
	OTHERS (JUDGEMENT DEBT)	285,319,647.38	323,319,647.38	
	TOTAL	9,572,471,534.71	12,159,643,898.58	

NOTE 38: PAYABLES BY MDAs

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2025
			₦	₦
	10000000000	Administration Sector		
1	011100100100	Government House And Protocol	-	-
2	011100100200	Deputy Governor's Office	-	-
3	011100300100	Ekiti State Boundary Commission	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-
8	011101000100	Office Of Transformation And Strategy	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-
12	011103700100	Muslim Pilgrim Board	-	-
13	011103800100	Christian Pilgrim Board	-	-
14	011111200100	General Adminsitration Department	-	-
15	011111300100	Ekiti State Pension Commission	-	-
16	011111300200	Pension Transition Arrangement Department	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-
18	011200100100	Ekiti State House Of Assembly	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-
23	014000100100	Ekiti State Auditor General Office	-	-
24	014000200100	Local Government Auditor General Office	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-
27	016101300200	Political And Economic Affairs	-	-
28	016101700100	Cabinet And Special Services	-	-
		TOTAL ADMINISTRATION SECTOR	-	-
	020000000000	ECONOMIC SECTOR		
29	021500100100	Ministry Of Agriculture And Food Security	-	-
30	021510200100	Agricultural Development Programme	-	-
31	021510900100	Ekiti State Forestry Commission	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-
34	022000100100	Ministry Of Finance	-	-
35	022000700100	Office Of The Accountant General	9,572,471,534.71	12,159,643,898.58

NOTE 38: PAYABLES BY MDAs

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2025
			₦	₦
36	022000701100	Central Internal Audit	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-
38	022000800200	Signage And Advertisement Agency	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-
41	022700700100	Job Creation And Employment Agency	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-
43	023100100100	Ekiti State Electricity Board	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-
45	023400100100	Ministry Of Works And Transportation	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-
50	023800200100	State Bureau Of Statistics	-	-
51	025000100100	Fiscal Responsibility Commission	-	-
52	025200100100	Ekiti State Water Cooperation	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-
55	025301000100	Ekiti State Housing Corporation	-	-
56	026000100100	Bureau Of Lands	-	-
57	026000100200	Office Of Surveyor General	-	-
58	026000100400	Urban Renewal Agency	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-
		TOTAL ECONOMIC SECTOR	9,572,471,534.71	12,159,643,898.58
	030000000000	LAW & JUSTICE SECTOR		
60	031800100100	The Judiciary		
61	031801100100	Ekiti State Judicial Service Commission		
62	032600000000	Ministry Of Justice	-	-
63	032600100100	Ekiti State Citizen's Right		
64	032600100200	Office Of Public Defender	-	-
65	032600100300	Ekiti State Law Reform Commission		
		TOTAL LAW & JUSTICE SECTOR	-	-
	040000000000	REGIONAL SECTOR		
66	045102100100	Ministry Of Regional and Special Duties	-	-
67	045102100200	Serve EKS Steering Committee		
68	045102100300	Serve EKS		
69	045102100400	Subvention To Dawn Commission		
		TOTAL REGIONAL SECTOR	-	-

NOTE 38: PAYABLES BY MDAs

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2025
			₦	₦
	050000000000	SOCIAL SECTOR		
70	051300100100	Ministry Of Youth And Sport Development	-	-
71	051305200100	Ekiti State Sport Council	-	-
72	051305300100	Ekiti State Office Of Disability	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-
75	051700100400	Ekiti State Libabry Board	-	-
76	051700100500	Education Trust Funds	-	-
77	051700100600	State Universal Basic Education Board	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-
81	051705400100	Ekiti State Scholarship Board	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-
83	052100100100	Ministry Of Health And Human Services	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-
85	052100300100	Primary Healthcare Development	-	-
86	052110200100	Hospital Management Board	-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	-	-
88	053500100100	Ministry Of Environment	-	-
89	053501600100	State Environmental Protection Agency	-	-
90	053505300100	Ekiti State Waste Management Board	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-
				-
		TOTAL SOCIAL SECTOR	-	-
		SUMMARY BY SECTOR		
	A	ADMINISTRATION SECTOR	-	-
	B	ECONOMIC SECTOR	9,572,471,534.71	12,159,643,898.58
	C	LAW AND JUSTICE SECTOR	-	-
	D	REGIONAL SECTOR	-	-
	E	SOCIAL SECTOR	-	-
		TOTAL (A)	9,572,471,534.71	12,159,643,898.58

NOTE 40: CURRENT PORTION OF BORROWING

DETAILS				BALANCE AS AT JUNE, 2026	BALANCE AS AT JUNE, 2025
				₦	₦
DOMESTIC LOAN				2,944,561,135.42	3,123,148,367.76
FOREIGN LOAN	-	-		3,608,238,132.85	4,206,219,168.78
TOTAL				6,552,799,268.27	7,329,367,536.54

NOTE 43: LONG TERM BORROWING

DETAILS	BALANCE B/F	DUE DURING THE MID-YEAR	SUB TOTAL	REPAYMENT DURING THE MID-YEAR 2026	BALANCE C/F AS AT 30/06/2026	BALANCE C/F AS AT 30/06/2025
	₦	₦	₦	₦		₦
DOMESTIC LOAN:	33,134,720,876.73	-	33,134,720,876.73	(2,944,561,135.42)	30,190,159,741.31	35,953,623,932.79
LESS: CURRENT PORTION OF BORROWING					(2,944,561,135.42)	(3,123,148,367.76)
SUB-TOTAL					27,245,598,605.89	32,830,475,565.03
FOREIGN LOAN	195,644,683,200.56	-	195,644,683,200.56	(3,608,238,132.85)	192,036,445,067.71	202,426,848,444.90
EXCHANGE RATE DIFFERENTIAL					-	
LESS: CURRENT PORTION OF BORROWING:					(3,608,238,132.85)	(4,206,219,168.78)
SUB-TOTAL					188,428,206,934.86	198,220,629,276.12
TOTAL					215,673,805,540.75	231,051,104,841.15

NOTE 44: CAPITAL GRANT

DETAILS	30/06/2026	30/06/2025
	₦	₦
BALANCE B/F		
ADDITIONS		
BALANCE C/F	-	-

NOTE 45: RESERVES

DETAILS	BALANCE B/F	ADDITONS	ADJUSTMENTS	BALANCE C/F
	₦	₦	₦	₦
REVALUATION RESERVES	385,888,011,228.00	22,798,220,900.58	-	408,686,232,128.58
RESERVES				-
TOTAL	385,888,011,228.00	22,798,220,900.58	-	408,686,232,128.58

NOTE 46: ACCUMULATED SURPLUS/(DEFICIT)

DETAILS	30/06/2026	30/06/2025
	₦	₦
BALANCE B/F	152,698,361,058.67	(6,167,476,289.94)
SURPLUS/(DEFICIT) FOR THE YEAR	35,684,462,632.95	51,617,470,889.44
ADJUSTMENTS DURING THE YEAR		-
BALANCE C/F	188,382,823,691.63	45,449,994,599.50

NOTE 47: MINORITY INTEREST

DETAILS	30/06/2026	30/06/2025
	₦	₦
BALANCE B/F		
ADDITIN DURING THE YEAR		
WITHDRAWALS DURING THE YEAR		
BALANCE C/F	-	-

NOTE 48: CHANGES IN ACCOUNTING POLICIES

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

NOTE 49: SURPLUS ON REVALUATION OF PROPERTIES

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

NOTE 50: RELATED PARTY TRANSACTIONS

There was no related party transaction during the mid-year.

NOTE 51: CONTINGENT LIABILITIES

This represent a liability that is likely to occur as a result of pending case before a court of competent jurisdiction of which the likelihood of judgement to be favourable is deemed low, however the occurrence of unfavourable judgement will result in a judgment debt of **N22,745,559,054.5292** which are not provided for in the financial statements

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

NOTE	DETAILS	NOTE	JAN-JUNE, 2026	JAN-JUNE, 2026	REMARKS
1	GOVERNMENT SHARE OF FAAC (Statutory Revenue)		₦	₦	
	Net Share of Statutory Allocation from FAAC	1A	26,480,013,623.88		
	Add: Deduction at source for Loan Repayment	1B	15,640,768,852.35	42,120,782,476.23	
	Share of Statutory Allocation - Other Agencies	1C		11,704,196,826.28	
	Share of Statutory Allocation - Excess Crude Oil	1D		-	
	Total (GROSS) FAAC Allocation			53,824,979,302.51	

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

2	VALUE ADDED TAX	NOTE	JAN-JUNE, 2026	JAN-JUNE, 2026	
			₦	₦	
	Share of Value Added Tax (VAT)	2	44,815,540,266.21		
				44,815,540,266.21	

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

ECONOMIC CODE	DETAILS	ACTUAL JAN. - JUNE, 2026 ₦	MID-YEAR BUDGET 2026 ₦	VARIANCE ₦	ACTUAL JAN. - JUNE, 2025 ₦	REF. NOTE
12						
1201	TAX REVENUE					1
1201	Personal Taxes:					
12010101	Pay AsYou Earn	9,173,483,690.34	7,849,650,000.00	1,323,833,690.34	8,527,083,581.51	
12010106	Development Levy	486,907,708.06	550,000,000.00	(63,092,291.94)	571,491,761.97	
12010110	Withholding Tax	1,012,354,868.68	775,000,000.00	237,354,868.68	1,127,403,298.09	
12010112	Direct Assessment	826,075,315.19	650,000,000.00	176,075,315.19	696,339,185.59	
12010113	Capital Gains Tax	650,200.00	500,000.00	150,200.00	574,927.22	
12010114	Tax Audit	115,438,755.57	500,000,000.00	(384,561,244.43)	367,848,248.16	
12020487	Stamp Duties	-	100,000,000.00	(100,000,000.00)	-	
12020109	Other Services Taxes	379,161,681.08	-	379,161,681.08	1,801,170,540.60	
	TOTAL TAX REVENUE	11,994,072,218.92	10,425,150,000.00	1,568,922,218.92	13,091,911,543.14	
	NOTE 55					
	SUPPL.. NOTE 1		-	-		
1202	Non Tax Revenue		-	-		1
120201	Licenses General	462,347,396.00	290,150,000.00	172,197,396.00	217,063,482.20	
120204	Fees - General	13,255,567,554.87	9,694,330,413.56	3,561,237,141.31	10,187,084,381.59	
120205	Fines - General	58,407,963.68	37,300,000.00	21,107,963.68	822,906,164.17	
120206	Sales - General	119,731,376.40	429,955,152.45	(310,223,776.05)	132,165,475.82	
120207	Earnings - General	2,968,986,792.92	1,376,453,242.18	1,592,533,550.74	3,190,085,677.10	
120208	Rent On Government Build	1,173,776.50	3,550,000.00	(2,376,223.50)	-	
120209	Rent On Lands & Other General	66,855,139.30	447,186,075.15	(380,330,935.85)	43,061,556.95	
120210	Repayment - General		-			
120211	Investment Income	1,860,000.00	2,250,000.00	(390,000.00)	-	
120212	Interest Earned	-	21,541,240.00	(21,541,240.00)	-	
	TOTAL NON-TAX REVENUE	16,934,929,999.67	12,302,716,123.33	4,632,213,876.34	14,592,366,737.83	
	TOTAL	28,929,002,218.59	22,727,866,123.33	6,201,136,095.26	27,684,278,280.97	

NOTE 56: INVESTMENT INCOME (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			₦	₦	₦	₦
	10000000000	Administration Sector				
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	-	-	-	-
3	011100300100	Ekiti State Boundary Commission	-	-	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-
8	011101000100	Office Of Transformation And Strategy	-	-	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-	-	-
12	011103700100	Muslim Pilgrim Board	-	-	-	-
13	011103800100	Christian Pilgrim Board	-	-	-	-
14	011111200100	General Adminsitration Department	-	-	-	-
15	011111300100	Ekiti State Pension Commission	-	-	-	-
16	011111300200	Pension Transition Arrangement Department	-	-	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-
18	011200100100	Ekiti State House Of Assembly	-	-	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-	-	-
23	014000100100	Ekiti State Auditor General Office	-	-	-	-
24	014000200100	Local Government Auditor General Office	-	-	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-
27	016101300200	Political And Economic Affairs	-	-	-	-
28	016101700100	Cabinet And Special Services	-	-	-	-
		TOTAL ADMINISTRATION SECTOR	-	-	-	-
					-	
	020000000000	ECONOMIC SECTOR				
29	021500100100	Ministry Of Agriculture And Food Security	-	-	-	-
30	021510200100	Agricultural Development Programme	-	-	-	-
31	021510900100	Ekiti State Forestry Commission	-	-	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-
34	022000100100	Ministry Of Finance	882,106,838.15	-	(882,106,838.15)	510,005,189.19
35	022000700100	Office Of The Accountant General	-	-	-	-

NOTE 56: INVESTMENT INCOME (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			₦	₦	₦	₦
36	022000701100	Central Internal Audit	-	-	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-
38	022000800200	Signage And Advertisement Agency	-	-	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-	-	23,082,480.00
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-
41	022700700100	Job Creation And Employment Agency	-	-	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-	-	-
43	023100100100	Ekiti State Electricity Board	-	-	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-	-	-
45	023400100100	Ministry Of Works And Transportation	-	-	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-	-	-
50	023800200100	State Bureau Of Statistics	-	-	-	-
51	025000100100	Fiscal Responsibility Commission	-	-	-	-
52	025200100100	Ekiti State Water Corporation	-	-	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-	-	-
55	025301000100	Ekiti State Housing Corporation	-	-	-	-
56	026000100100	Bureau Of Lands	-	-	-	-
57	026000100200	Office Of Surveyor General	-	-	-	-
58	026000100400	Urban Renewal Agency	-	-	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-
		TOTAL ECONOMIC SECTOR	882,106,838.15	-	(882,106,838.15)	533,087,669.19
					-	
	030000000000	LAW & JUSTICE SECTOR			-	
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	-	-	-	-
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	-	-	-	-
65	032600100300	Ekiti State Law Reform Commission		-	-	
		TOTAL LAW & JUSTICE SECTOR	-	-	-	-
					-	
	040000000000	REGIONAL SECTOR			-	
66	045102100100	Ministry Of Regional and Special Duties	-	-	-	-
67	045102100200	Serve EKS Steering Committee		-	-	
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	
		TOTAL REGIONAL SECTOR	-	-	-	-

NOTE 56: INVESTMENT INCOME (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			₦	₦	₦	₦
				-	-	
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	-	-	-	-
71	051305200100	Ekiti State Sport Council	-	-	-	-
72	051305300100	Ekiti State Office Of Disability	-	-	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-	-	-
75	051700100400	Ekiti State Libabry Board	-	-	-	-
76	051700100500	Education Trust Funds	-	-	-	-
77	051700100600	State Universal Basic Education Board	-	-	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	-
81	051705400100	Ekiti State Scholarship Board	-	-	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-	-	-
83	052100100100	Ministry Of Health And Human Services	-	-	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-
85	052100300100	Primary Healthcare Development	-	-	-	-
86	052110200100	Hospital Management Board	-	-	-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	-	-	-	-
88	053500100100	Ministry Of Environment	-	-	-	-
89	053501600100	State Environmental Protection Agency	-	-	-	-
90	053505300100	Ekiti State Waste Management Board	-	-	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-	-	-
						-
		TOTAL SOCIAL SECTOR	-	-	-	-
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	882,106,838.15	-	(882,106,838.15)	533,087,669.19
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	882,106,838.15	-	(882,106,838.15)	533,087,669.19

NOTE 58: AIDS AND GRANTS (ACTUAL CASH RECEIVED)

S/NO	MDAs/DONORS	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025	REF. NOTE
		₦	₦	₦	₦	
1	MINISTRY OF HEALTH (UNICEF)	-	-		13,797,478.56	
2	MINISTRY OF HEALTH (SEMSAS PROGRAMME)	13,604,379.75				
3	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	230,435,445.25	20,287,800,817.23		342,291,725.82	
4	SABER	16,119,452,625.00			4,681,616,900.00	
5	PFMU (OTHER INCOME & GCC)	521,575,158.64			19,385,218,137.61	
6	UBEC/SUBEB	3,609,285,173.92			7,572,072,572.28	
	TOTAL	20,494,352,782.56	20,287,800,817.23	206,551,965.33	31,994,996,814.27	

NOTE 59: OTHER REVENUE (ACTUAL CASH RECEIVED)

S/NO	DETAILS	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025	REF. NOTE
		₦	₦	₦	₦	
	OTHER REVENUE:					
1	LAPTOP REPAYMENT	-			12,580.76	5
2	OJA-OBA PROCEEDS	41,678,000.00			18,258,000.00	5
3	WEMA SHARE REFUND	-			-	5
4	EKSG SALARY REFUND	53,105,760.97	-		49,568,688.02	5
5	BAIL OUT REFUND BY JACC	47,184,729.72			39,320,608.10	
6	TSA SWEEPING	-			-	
7	NIBSS/UPPERLINK REFUND	-			-	
8	UBEC	-			-	
	TOTAL	141,968,490.69	-	141,968,490.69	107,159,876.88	

NOTE 60: SPECIAL FUNDS / ACCOUNTS RECEIPTS FOR JANUARY TO JUNE, 2026

MONTH	REFUND OF WHT & STAMP DUTY TO STATE	INFRASTRUCTURAL DEVELOPMENT FUND	PROJECT GAZELLE PRICE	NLN DIVIDEND REFUND TO STATE	TOTAL
	₦	₦	₦	₦	₦
JANUARY	-	-	-	-	-
FEBRUARY	-	-	-	-	-
MARCH	-	5,500,000,000.00	-	-	5,500,000,000.00
APRIL	4,068,287,709.44	-	-	-	4,068,287,709.44
MAY	-	7,000,000,000.00	-	-	7,000,000,000.00
JUNE	-	7,000,000,000.00	-	-	7,000,000,000.00
TOTAL	4,068,287,709.44	19,500,000,000.00	-	-	23,568,287,709.44

NOTE 61: SALRIES AND WAGES {EMPLOYEES BENEFIT (ACTUAL CASH PAYMENT)}

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	MID-YEAR BUDGET, 2026	VARIANCE	ACTUAL JAN. - JUNE. 2025
			N	N	N	N	N	N	N
	010000000000	Administration Sector	BASIC EDUCATION	PRIMARY HEALTH CARE	OTHERS				
1	011100100100	Government House And Protocol			153,812,910.77	153,812,910.77	153,584,374.60	(228,536.17)	153,324,592.27
2	011100100200	Deputy Governor's Office			53,087,450.35	53,087,450.35	47,524,344.77	(5,563,105.58)	47,419,363.57
3	011100300100	Ekiti State Boundary Commission			13,449,543.73	13,449,543.73	17,886,745.14	4,437,201.41	17,827,048.21
4	011100400100	Ekiti State Sustainable Development Goal			19,338,044.92	19,338,044.92	22,917,666.17	3,579,621.25	22,917,666.17
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency					-	-	17,959,247.49
6	011100600100	Ekiti State Emergency Management Agency			21,838,028.35	21,838,028.35	19,950,349.27	(1,887,679.08)	19,950,349.27
7	011100700100	Ekiti State Bureau Of Public Procurement			61,207,438.22	61,207,438.22	62,146,028.86	938,590.63	61,848,494.22
8	011101000100	Office Of Transformation And Strategy			22,078,069.85	22,078,069.85	24,481,186.53	2,403,116.68	24,343,126.35
9	011102100100	Ekiti State Liaison Office Abuja			13,338,951.69	13,338,951.69	14,271,308.75	932,357.06	14,194,490.25
10	011102100500	Ekiti State Liaison Office Lagos			19,816,690.35	19,816,690.35	17,869,528.85	(1,947,161.50)	17,789,408.00
11	011103300100	Ekiti State Aid Control Agency			13,962,110.50	13,962,110.50	12,475,463.49	(1,486,647.01)	12,475,463.49
12	011103700100	Muslim Pilgrim Board			11,776,259.54	11,776,259.54	10,130,211.78	(1,646,047.76)	10,130,211.78
13	011103800100	Christian Pilgrim Board			13,117,613.51	13,117,613.51	12,642,486.43	(475,127.08)	12,642,486.43
14	011111200100	General Admsintration Department			96,395,230.39	96,395,230.39	107,027,833.29	10,632,602.90	106,137,595.76
15	011111300100	Ekiti State Pension Commission			30,296,975.31	30,296,975.31	33,000,000.00	2,703,024.69	29,389,491.78
16	011111300200	Pension Transition Arrangement Department			38,754,660.37	38,754,660.37	34,481,410.30	(4,273,250.07)	34,498,818.67
17	011113200100	Inter-Governmental And Integration Affairs			240,139.54	240,139.54			
18	011200100100	Ekiti State House Of Assembly			689,748,863.97	689,748,863.97	1,065,000,000.00	375,251,136.03	586,267,997.74
19	012300100100	Ministry Of Information And Value Orientation			102,314,438.72	102,314,438.72	104,750,368.74	2,435,930.02	104,318,360.64

NOTE 61: SALRIES AND WAGES {EMPLOYEES BENEFIT (ACTUAL CASH PAYMENT)}

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	MID-YEAR BUDGET, 2026	VARIANCE	ACTUAL JAN. - JUNE. 2025
			N	N	N	N	N	N	N
20	012300300100	Broadcasting Service Of Ekiti State			214,504,689.38	214,504,689.38	225,368,532.34	10,863,842.96	224,401,890.51
21	012500600100	Office Of Establishment And Service Matters			72,030,042.94	72,030,042.94	84,011,887.15	11,981,844.21	83,250,256.70
22	012500700100	Office Of Capacity Development And Reform			24,688,359.82	24,688,359.82	26,332,596.15	1,644,236.33	26,071,964.30
23	014000100100	Ekiti State Auditor General Office			101,711,684.93	101,711,684.93	114,535,112.19	12,823,427.26	112,583,116.95
24	014000200100	Local Government Auditor General Office			42,125,123.42	42,125,123.42	45,174,842.21	3,049,718.79	45,064,720.74
25	014000300100	Ekiti State Audit Service Commission			13,791,686.74	13,791,686.74	4,426,841.36	(9,364,845.38)	4,426,841.36
26	014700100100	Ekiti State Civil Service Commission			33,379,971.77	33,379,971.77	36,880,345.39	3,500,373.62	36,507,011.90
27	014800100100	Ekiti State Independence Electoral Commission			87,619,476.58	87,619,476.58	93,541,186.78	5,921,710.20	93,356,019.78
28	016101300200	Political And Economic Affairs			2,426,674,249.31	2,426,674,249.31	2,463,845,984.14	37,171,734.83	2,443,039,974.41
29	016101700100	Cabinet And Special Services			35,644,269.70	35,644,269.70	34,523,885.79	(1,120,383.92)	34,291,557.52
		TOTAL ADMINISTRATION SECTOR	-	-	4,426,742,974.67	4,426,742,974.67	4,888,780,520.42	462,277,685.29	4,396,427,566.26
	020000000000	ECONOMIC SECTOR							
30	021500100100	Ministry Of Agriculture And Food Security			484,586,879.83	484,586,879.83	447,633,167.28	(36,953,712.55)	446,192,939.10
31	021510200100	Agricultural Development Programme			141,286,254.42	141,286,254.42	156,274,451.37	14,988,196.95	155,381,875.99
32	021511000100	Fountain Marketing Agricultural Agency			25,449,391.44	25,449,391.44	29,872,885.79	4,423,494.35	29,674,186.43
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.			22,105,009.99	22,105,009.99	23,024,075.69	919,065.70	22,679,188.07
34	022000100100	Ministry Of Finance			67,727,972.15	67,727,972.15	73,610,037.78	5,882,065.63	73,610,037.78
35	022000700100	Office Of The Accountant General			928,006,051.78	928,006,051.78	1,001,792,314.02	73,786,262.24	862,929,492.20
36	022000701100	Central Internal Audit			23,140,983.65	23,140,983.65	26,236,859.64	3,095,875.99	25,479,877.36
37	022000800100	Ekiti State Board Of Internal Revenue Service					9,434,536.37	9,434,536.37	18,869,072.74
38	022000800200	Signage And Advertisement Agency			14,593,181.05	14,593,181.05	12,619,368.81	(1,973,812.24)	12,619,368.81

NOTE 61: SALRIES AND WAGES {EMPLOYEES BENEFIT (ACTUAL CASH PAYMENT)}

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	MID-YEAR BUDGET, 2026	VARIANCE	ACTUAL JAN. - JUNE. 2025
			N	N	N	N	N	N	N
39	022200100100	Ministry Of Trade, Industry, Investment And Cooperatives			219,947,143.74	219,947,143.74	220,318,951.68	371,807.94	218,662,212.34
40	022205400100	Ekiti State Micro Finance And Enterprise Development Agency			17,252,787.58	17,252,787.58	17,978,614.43	725,826.85	
41	022700100100	Ministry Of Wealth Creation & Employment			19,977,921.68	19,977,921.68	19,666,754.74	(311,166.95)	19,556,203.39
42	022700700100	Job Creation And Employment Agency			12,888,900.09	12,888,900.09	12,187,337.32	(701,562.77)	12,018,227.00
43	022800100100	Bureau Of Information, Communication And Technology (ICT)			40,542,351.88	40,542,351.88	38,886,111.24	(1,656,240.64)	38,501,988.66
44	023100100100	Ekiti State Electricity Board			96,178,023.95	96,178,023.95	100,220,008.48	4,041,984.52	99,367,559.95
45	023300100100	Ekiti State Mineral Resources Development Agency			24,167,811.32	24,167,811.32	21,836,056.43	(2,331,754.89)	21,826,448.53
46	023400100100	Ministry Of Works			318,772,480.76	318,772,480.76	333,118,328.44	14,345,847.68	332,524,777.14
47	022900100100	Ministry of Transportation			25,975,738.61	25,975,738.61	10,000,000.00		
48	023400100300	Ekiti State Traffic Management Agency			42,681,051.68	42,681,051.68	38,969,534.64	(3,711,517.04)	38,969,534.64
49	023400100400	Ekiti State Public Works Corporation			36,081,421.68	36,081,421.68	36,317,441.19	236,019.50	35,995,944.07
50	023600100100	Ministry Of Arts, Culture And Tourism Development			88,175,547.64	88,175,547.64	95,649,572.58	7,474,024.94	90,844,774.78
51	023600100200	Bureau of Tourism			13,776,670.91	13,776,670.91	11,057,625.07	(2,719,045.84)	10,886,170.99
52	023800100100	Ministry Of Budget And Economic Planning			99,716,933.67	99,716,933.67	93,714,137.86	(6,002,795.81)	93,714,137.86
53	023800200100	State Bureau Of Statistics			45,049,384.48	45,049,384.48	43,404,586.27	(1,644,798.21)	43,224,818.32
54	025000100100	Fiscal Responsibility Commission			15,929,632.96	15,929,632.96	17,294,693.19	1,365,060.23	17,070,901.73
55	025200100100	Ekiti State Water Corporation			218,762,794.86	218,762,794.86	233,654,806.15	14,892,011.29	232,649,897.28
56	025200100200	State Rural Water Supply And Sanitation Agency			37,988,801.53	37,988,801.53	39,022,805.75	1,034,004.22	38,928,299.51
57	025300000000	Ministry Of Physical Planning And Urban Development			90,851,195.92	90,851,195.92	98,857,334.73	8,006,138.80	98,039,801.72
58	025301000100	Ekiti State Housing Corporation			94,383,543.35	94,383,543.35	96,961,139.20	2,577,595.85	96,318,587.06
59	026000100100	Bureau Of Lands			74,408,788.42	74,408,788.42	73,343,486.70	(1,065,301.73)	73,327,738.86
60	026000100200	Office Of Surveyor General			46,548,709.91	46,548,709.91	38,688,696.15	(7,860,013.76)	38,688,696.15

NOTE 61: SALRIES AND WAGES {EMPLOYEES BENEFIT (ACTUAL CASH PAYMENT)}

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	MID-YEAR BUDGET, 2026	VARIANCE	ACTUAL JAN. - JUNE. 2025
			N	N	N	N	N	N	N
61	026000100400	Urban Renewal Agency			16,546,035.54	16,546,035.54	13,115,051.01	(3,430,984.54)	12,875,830.05
62	026100100100	Ministry Of Infrastructure And Public Utilities			138,501,243.05	138,501,243.05	137,311,850.91	(1,189,392.14)	137,016,923.64
		TOTAL ECONOMIC SECTOR	-	-	3,542,000,639.52	3,542,000,639.52	3,622,072,620.85	96,047,719.94	3,448,445,512.15
	030000000000	LAW & JUSTICE SECTOR							
63	031800100100	The Judiciary			-	-	-	-	
64	031801100100	Ekiti State Judicial Service Commission			-	-	-	-	
65	032600000000	Ministry Of Justice			224,620,062.46	224,620,062.46	214,555,575.28	(10,064,487.19)	212,916,640.79
66	032600100100	Ekiti State Citizen's Right			-	-	-	-	0
67	032600100200	Office Of Public Defender			9,378,213.78	9,378,213.78	8,918,135.83	(460,077.95)	8,751,549.35
68	032600100300	Ekiti State Law Reform Commission			-	-	-	-	0
		TOTAL LAW & JUSTICE SECTOR	-	-	233,998,276.24	233,998,276.24	223,473,711.11	(10,524,565.14)	221,668,190.14
	040000000000	REGIONAL SECTOR							
69	045102100100	Ministry Of Regional and Inter-Governmental Affairs			20,960,912.10	20,960,912.10	18,785,647.63	(2,175,264.47)	18,785,647.63
70	045102100200	Serve EKS Steering Committee			-	-	-	-	-
71	045102100300	Serve EKS			-	-	-	-	
72	045102100400	Subvention To Dawn Commission			-	-	-	-	-
		TOTAL REGIONAL SECTOR	-	-	20,960,912.10	20,960,912.10	18,785,647.63	(2,175,264.47)	18,785,647.63

NOTE 61: SALRIES AND WAGES {EMPLOYEES BENEFIT (ACTUAL CASH PAYMENT)}

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	MID-YEAR BUDGET, 2026	VARIANCE	ACTUAL JAN. - JUNE. 2025
			N	N	N	N	N	N	N
	050000000000	SOCIAL SECTOR							
73	051300100100	Ministry Of Youth And Sport Development			21,017,486.99	21,017,486.99	31,690,846.06	10,673,359.07	30,658,216.94
74	051305200100	Ekiti State Sport Commission (Ekiti State Sport Council)			78,441,784.84	78,441,784.84	76,708,154.37	(1,733,630.48)	76,656,995.47
75	051305300100	Ekiti State Office Of Disability			32,207,975.48	32,207,975.48	31,113,035.51	(1,094,939.97)	31,058,645.65
76	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare			105,484,841.53	105,484,841.53	109,034,185.62	3,549,344.09	108,161,476.68
77	051700100100	Ministry Of Education, Science And Technology	429,701,087.81		351,573,617.30	781,274,705.11	769,666,751.35	(11,607,953.76)	766,904,875.50
78	051700100400	Ekiti State Libabry Board			19,853,692.49	19,853,692.49	21,653,222.75	1,799,530.26	21,092,971.62
79	051700100500	Education Trust Funds			20,324,128.74	20,324,128.74	18,682,876.40	(1,641,252.34)	18,682,876.40
80	051700100600	State Universal Basic Education Board	524,195,431.62		-	524,195,431.62	509,802,542.20	(14,392,889.43)	508,707,922.06
81	051701000100	Agency For Adult And Non Formal Education			29,426,794.08	29,426,794.08	32,769,868.81	3,343,074.73	32,446,877.11
82	051702600100	School Of Agriculture And Enterprise Agency			16,100,992.96	16,100,992.96	14,165,544.12	(1,935,448.84)	14,165,544.12
83	051705300100	Ekiti State Board For Technical And Vocational Education			187,196,647.44	187,196,647.44	195,606,850.06	8,410,202.62	194,844,149.10
84	051705400100	Ekiti State Scholarship Board			10,826,267.26	10,826,267.26	11,712,174.14	885,906.88	11,712,174.14
85	051705500100	Ekiti State Teaching Service Commission	6,782,556,876.11		5,549,364,716.82	12,331,921,592.93	11,246,503,708.71	(1,085,417,884.23)	10,695,819,495.14
86	051705500100	Ekiti State Teaching Service Commission (Secondary School Non-Teaching Staff)			121,860,684.53	121,860,684.53	-	(121,860,684.53)	119,222,658.74
87	052100100100	Ministry Of Health And Human Services			268,972,291.26	268,972,291.26	275,268,030.03	6,295,738.76	275,141,862.10
88	052100200100	Ekiti State Health Insurance Scheme			27,575,806.42	27,575,806.42	25,403,760.05	(2,172,046.37)	25,403,760.05
89	052100300100	Primary Healthcare Development		129,716,222.56	-	129,716,222.56	126,945,902.62	(2,770,319.95)	126,243,076.99
90	052110200100	Hospital Management Board			2,418,408,420.10	2,418,408,420.10	2,586,914,568.94	168,506,148.84	2,551,692,634.51
91	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))			28,887,771.69	28,887,771.69	27,528,744.35	(1,359,027.34)	27,528,744.35
92	053500100100	Ministry Of Environment			160,122,208.05	160,122,208.05	153,422,720.96	(6,699,487.09)	153,422,720.96
93	053501600100	State Environmental Protection Agency			15,920,312.21	15,920,312.21	20,395,559.68	4,475,247.47	20,124,413.22

NOTE 61: SALRIES AND WAGES {EMPLOYEES BENEFIT (ACTUAL CASH PAYMENT)}

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	ACTUAL JAN. - JUNE. 2026	MID-YEAR BUDGET, 2026	VARIANCE	ACTUAL JAN. - JUNE. 2025
			N	N	N	N	N	N	N
94	053505300100	Ekiti State Waste Management Board			58,708,520.82	58,708,520.82	64,077,312.52	5,368,791.70	63,570,102.26
95	053505400100	Ekiti State Forestry Commission			124,476,503.23	124,476,503.23	127,927,867.48	3,451,364.25	127,898,251.12
96	055100100100	Ministry Of Local Government Affairs			57,386,262.46	57,386,262.46	62,065,785.15	4,679,522.69	61,240,193.95
97	055100200100	Ministry of Chieftaincy and Home Affairs			26,975,822.66	26,975,822.66	27,187,769.43	211,946.76	26,828,631.72
98	055100300100	Ministry Of Rural And Community Development			40,361,118.24	40,361,118.24	39,700,844.09	(660,274.15)	39,700,844.09
							-	-	
		TOTAL SOCIAL SECTOR	7,736,453,395.54	129,716,222.56	9,771,474,667.60	17,637,644,285.70	16,605,948,625.34	(1,031,695,660.37)	16,128,930,113.99
		SUMMARY OF PERSONNEL COST ON SECTOR							
		A ADMINISTRATION SECTOR	-	-	4,426,742,974.67	4,426,742,974.67	4,888,780,520.42	462,277,685.29	4,396,427,566.26
		B ECONOMIC SECTOR	-	-	3,542,000,639.52	3,542,000,639.52	3,622,072,620.85	96,047,719.94	3,448,445,512.15
		C LAW AND JUSTICE SECTOR	-	-	233,998,276.24	233,998,276.24	223,473,711.11	(10,524,565.14)	221,668,190.14
		D REGIONAL SECTOR	-	-	20,960,912.10	20,960,912.10	18,785,647.63	(2,175,264.47)	18,785,647.63
		E SOCIAL SECTOR	7,736,453,395.54	129,716,222.56	9,771,474,667.60	17,637,644,285.70	16,605,948,625.34	(1,031,695,660.37)	16,128,930,113.99
		TOTAL (A)	7,736,453,395.54	129,716,222.56	17,995,177,470.13	25,861,347,088.23	25,359,061,125.33	(486,070,084.75)	24,214,257,030.17
		CORPERS ALLOWANCE			31,100,909.69	31,100,909.69	26,080,090.26	(5,020,819.43)	25,769,639.99
		REPATRIATION			19,971,751.51	19,971,751.51	12,147,600.79	(7,824,150.72)	13,058,577.15
		LOCUM / INTERN			1,339,296.92	1,339,296.92	717,802.96	(621,493.97)	714,793.30
		NEIGHBORHOOD INSPECTOR			-	-	-	-	-
		TOTAL (B)	-	-	52,411,958.12	52,411,958.12	38,945,494.01	(13,466,464.12)	39,543,010.44
		GRAND TOTAL OF CASH (A+B)	7,736,453,395.54	129,716,222.56	18,047,589,428.25	25,913,759,046.35	25,398,006,619.34	(499,536,548.87)	24,253,800,040.61
		UNPAID DEDUCTIONS				-			
		TOTAL SALARY PAID				25,913,759,046.35			24,253,800,040.61

		SUMMARY OF HOPE GOVERNANCE	SUPPL. NOTE	ACTUAL JAN. - JUNE. 2026	MID-YEAR BUDGET, 2026	VARIANCE	ACTUAL JAN. - JUNE. 2025
				N	N	N	N
		BASIC EDUCATION	15	7,736,453,395.54	7,118,696,295.23	(617,757,100.32)	6,813,206,325.91
		PRIMARY HEALTH CARE	15	129,716,222.56	126,945,902.62	(2,770,319.95)	126,243,076.99
		TOTAL		7,866,169,618.10	7,245,642,197.84	(620,527,420.26)	6,939,449,402.90

NOTE 62: SOCIAL BENEFITS & SOCIAL CONTRIBUTION

CODE	DETAILS	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
		₦	₦	₦	₦
210301	PENSION	5,759,569,836.16	4,951,987,975.79	(807,581,860.37)	5,240,375,777.65
210301	GRATUITY	1,398,412,074.24	1,698,755,467.95	300,343,393.71	700,000,000.00
210301	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	-	-	-	-
22020663	10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	413,859,404.34	266,904,925.19	(146,954,479.15)	281,610,485.51
22020650	5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	55,475,260.50	66,570,312.60	11,095,052.10	55,475,260.50
22020649	ACTUARIAL VALUATION		-	-	
	OTHERS		-		
	TOTAL	7,627,316,575.24	6,984,218,681.53	(643,097,893.71)	6,277,461,523.66

NOTE 63 A : OVERHEAD COST (ACTUAL CASH PAYMENT)

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			₦	₦	₦	
1	220201	TRAVEL & TRANSPORT- GENERAL	3,522,628,713.23	4,445,799,310.55	923,170,597.32	9,962,118,609.36
2	220202	UTILITIES-GENERAL	1,584,575,286.81	1,956,948,326.29	372,373,039.48	1,305,404,672.61
3	220203	MATERIALS & SUPPLIES-GENERAL	1,559,334,978.71	3,026,373,865.86	1,467,038,887.15	2,610,850,735.33
4	220204	MAINTENANCE SERVICES-GENERAL	2,117,356,268.22	3,321,256,915.90	1,203,900,647.68	1,559,988,402.46
5	220205	TRAINING GENERAL	1,194,763,007.60	2,247,170,102.96	1,052,407,095.36	1,288,358,648.53
6	220206	OTHER SERVICES- GENERAL	20,574,539,603.27	11,409,189,779.51	(9,165,349,823.76)	14,172,981,082.68
7	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL	3,584,195,951.19	4,317,181,063.84	732,985,112.65	210,525,587.26
8	220208	FUEL & LUBRICANTS- GENERAL	2,709,935,719.55	2,715,866,756.02	5,931,036.47	2,186,981,277.06
9	220209	FINANCIAL CHARGES- GENERAL	220,869,961.48	192,201,834.56	(28,668,126.92)	106,937,918.15
10	220210	MISCELLANEOUS EXPENSES GENERAL	2,767,507,191.45	6,223,606,587.87	3,456,099,396.42	5,338,464,929.40
		TOTAL	39,835,706,681.51	39,855,594,543.34	19,887,861.83	38,742,611,862.84

NOTE 63 B: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	N
			BASIC EDUCATION	PRIMARY HEALTH CARE	OTHERS				
1	011100100100	Government House And Protocol			9,461,695,433.50	9,461,695,433.50	12,504,351,882.90	3,042,656,449.40	9,577,525,013.30
2	011100100200	Deputy Governor's Office			161,247,286.66	161,247,286.66	150,000,000.00	(11,247,286.66)	140,252,000.00
3	011111201600	Ekiti State Bureau of Local Content			2,500,000.00	2,500,000.00	3,100,000.00	600,000.00	2,500,000.00
4	011112000100	Ekiti State Consumer Protection Commission			5,000,000.00	5,000,000.00	12,500,000.00		
5	011100200100	Special Adviser On Investment			-	-	-	-	-
6	011100200200	Office of Corporate Sector Relations and Federal Matters			-	-	2,750,000.00	2,750,000.00	-
7	011100200300	Special Adviser On Allied Matters			-	-	-	-	-
8	011100200400	Special Adviser On Tertiary Institutions			-	-	-	-	-
9	011100200500	Special Adviser Governance, Reforms & Innovation			-	-	-	-	-
10	011100200600	Senior Sepcial Adviser Policy, Startegy And Speeches			-	-	-	-	-
11	011100200700	Special Adviser Governor Office			-	-	-	-	-
12	011100200800	Special Adviser Communication And Strategy			-	-	-	-	-
13	011100200900	Special Adviser Policy And Documentation			-	-	-	-	-
14	011100201000	Special Adviser Mobilization, Urban And Rural			-	-	-	-	-
15	011100201100	Special Adviser NGO			-	-	-	-	-
16	011100201200	Special Assistant Protocol			-	-	-	-	-
17	011100201300	Senior Special Assistant National Assembly			-	-	-	-	-
18	011100201400	DG Development Partnership			3,750,000.00	3,750,000.00	10,000,000.00	6,250,000.00	3,750,000.00
19	011100201500	Special Adviser On Social Investment			2,000,000.00	2,000,000.00	2,430,000.00	430,000.00	2,000,000.00
20	011100201600	Special Adviser On Economic Matters			-	-	-	-	-
21	011100201700	Office Of The Senior Special Assistant (Special Duties)			-	-	-	-	-
22	011100201800	Office Of The SSA (Tourism)			-	-	-	-	-
23	011100201900	Capital Development Authority			-	-	-	-	-
24	011100300100	Ekiti State Boundary Commission			2,000,000.00	2,000,000.00	3,000,000.00	1,000,000.00	2,000,000.00
25	011100300200	Boundary Technical Committee			1,000,000.00	1,000,000.00	1,250,000.00	250,000.00	1,000,000.00
26	011100400100	Ekiti State Sustainable Development Goal			6,000,000.00	6,000,000.00	9,000,000.00	3,000,000.00	6,250,814.96
27	011100400200	Development Relation			-	-	-	-	-
28	011100400300	CGS To LGAs Track			1,680,000.00	1,680,000.00	1,682,000.00	2,000.00	1,400,000.00

NOTE 63 B: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	N
29	011100500100	Ekiti State Micro Finance And Enterprise Development Agency			1,150,000.00	1,150,000.00	-	(1,150,000.00)	1,000,000.00
30	011100500200	Ekiti State Enterprise Development Agency			850,000.00	850,000.00	-	(850,000.00)	700,000.00
31	011100202000	Office of Special Adviser on Ekiti State Mortgage Board			7,276,801.00	7,276,801.00	5,000,000.00	(2,276,801.00)	3,820,000.00
32	011100202400	Office of Special Adviser on Human Capital Development and Allied Matters			-	-	25,000,000.00	25,000,000.00	-
33	011100600100	Ekiti State Emergency Management Agency			14,172,000.00	14,172,000.00	35,000,000.00	20,828,000.00	66,610,000.00
34	011100600200	Control Monitoring and Disaster Management Department			2,750,000.00	2,750,000.00	1,500,000.00	(1,250,000.00)	950,000.00
35	011100700100	Ekiti State Bureau Of Public Procurement			13,750,000.00	13,750,000.00	36,000,000.00	22,250,000.00	11,250,000.00
36	011100700200	Supervision And Monitoring Of Projects Cordinating Units for National Council of Public			2,400,000.00	2,400,000.00	2,400,000.00	-	2,000,000.00
37	011100900100	Procurement and Heads of Procurement at Sub-National			6,000,000.00	6,000,000.00	3,000,000.00		
38	011100800100	Office Of Economic Preservation And General Enforcement			-	-	-	-	-
39	011100800200	Safe City			-	-	-	-	-
40	011101000100	Office Of Transformation And Service Delivery			72,164,000.00	72,164,000.00	50,000,000.00	(22,164,000.00)	11,250,000.00
41	011101000200	Civil Service Transformation			700,000.00	700,000.00	2,500,000.00	1,800,000.00	700,000.00
42	011101000300	Transformation, Monitoring and Compliance			5,000,000.00	5,000,000.00	6,000,000.00	1,000,000.00	5,000,000.00
43	011102100100	Ekiti State Liaison Office Abuja			34,861,049.50	34,861,049.50	27,500,000.00	(7,361,049.50)	20,691,049.50
44	011102100200	Ekiti State Governor Lodge Abuja			-	-	-	-	-
45	011102100300	Deputy Governor Lodge Abuja			-	-	-	-	-
46	011102100400	Maintenance Of Liaison Office Staff Qrters Abuja			-	-	-	-	-
47	011102100500	Ekiti State Liaison Office Lagos			8,738,671.52	8,738,671.52	7,200,000.00	(1,538,671.52)	8,326,400.00
48	011102100600	Ekiti State Liaison Office Akure			750,000.00	750,000.00	900,000.00	150,000.00	750,000.00
49	011103300100	Ekiti State Aid Control Agency			2,518,400.00	2,518,400.00	12,500,000.00	9,981,600.00	1,500,000.00
50	011103700100	Muslim Pilgrim Board			184,246,884.08	184,246,884.08	97,511,500.00	(86,735,384.08)	188,698,099.10
51	011103800100	Christian Pilgrim Board			3,425,000.00	3,425,000.00	97,511,500.00	94,086,500.00	4,258,760.00
52	011110100100	Bureau Of Special Projects			4,500,000.00	4,500,000.00	15,050,000.00	10,550,000.00	4,250,000.00
53	011110500100	Office Of The Chief Of Staff			297,500,000.00	297,500,000.00	1,250,400,000.00	952,900,000.00	164,500,000.00
54	011111100100	Public Private Partnership			350,000.00	350,000.00	-	(350,000.00)	350,000.00
55	011111200100	General Administration Department			72,197,936.00	72,197,936.00	100,000,000.00	27,802,064.00	61,850,000.00
56	011111200200	Petroleum Product Consumer Protection Agency			500,000.00	500,000.00	1,000,000.00	500,000.00	500,000.00
57	011111200300	Utility Service Department			795,000.00	795,000.00	600,000.00	(195,000.00)	500,000.00
58	011111200400	Government Asset Unit			800,000.00	800,000.00	1,200,000.00	400,000.00	200,000.00

NOTE 63 B: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	N
59	011111200500	Office Of Chief Of Protocol (SCOP)			-	-	-	-	-
60	011111200600	Maintenance Of Governor's Lodge (Gh&P)			-	-	-	-	-
61	011111200700	Secretariat, Office of the Governor			15,000,000.00	15,000,000.00	18,000,000.00	3,000,000.00	15,000,000.00
62	011111200800	AUDA-NEPAD			250,000.00	250,000.00	350,000.00	100,000.00	250,000.00
63	011111200900	Open Governor Partnership (OGP Activities)			500,000.00	500,000.00	1,500,000.00	1,000,000.00	500,000.00
64	011111201000	3 SSAs Special Projects (for 3 Senatorial Districts)			-	-	-	-	-
65	011111201100	SSA Diaspora			-	-	-	-	-
66	011111201200	SSA Statistics			-	-	-	-	-
67	011111201300	SSA Development Partnership			-	-	-	-	-
68	011111201300	Citizenship Engagement Office (GH&P)			-	-	-	-	-
69	011111300100	Ekiti State Pension Commission			32,792,725.00	32,792,725.00	27,500,000.00	(5,292,725.00)	32,792,725.00
70	011111300200	Pension Transition Arrangement Department			5,000,000.00	5,000,000.00	5,000,000.00	-	4,500,000.00
71	011111300300	Pension Department			1,000,000.00	1,000,000.00	1,225,000.00	225,000.00	1,000,000.00
72	011111400100	Chief Press Secretary			89,000,000.02	89,000,000.02	125,100,000.00	36,099,999.98	70,500,000.00
73	011113200100	Inter-Governmental And Integration Affairs			1,350,000.00	1,350,000.00	-	(1,350,000.00)	1,350,000.00
74	011200100100	Ekiti State House Of Assembly			1,747,365,600.09	1,747,365,600.09	2,882,250,000.00	1,134,884,399.91	1,139,129,132.44
75	011200200100	House Of Assembly Service Commission			-	-	123,458,135.43	123,458,135.43	-
76	011200100200	Legislative Service Loans Board			100,000,000.00	100,000,000.00	131,800,000.00	31,800,000.00	-
77	012300100100	Ministry Of Information And Value Orientation			138,636,000.00	138,636,000.00	162,500,000.00	23,864,000.00	116,566,470.00
78	012300400100	Bureau of Civic Orientation			2,500,000.00	2,500,000.00	25,000,000.00	22,500,000.00	2,000,000.00
79	012300300100	Broadcasting Service Of Ekiti State			1,750,000.00	1,750,000.00	75,000,000.00	73,250,000.00	50,196,496.05
80	012500100100	Head Of Service			28,574,986.00	28,574,986.00	22,500,000.00	(6,074,986.00)	16,817,500.00
81	012500500100	Public Service Cordinating Unit			950,000.00	950,000.00	1,140,000.00	190,000.00	950,000.00
82	012500600100	Office Of Establishment And Service Matters			22,700,000.00	22,700,000.00	20,000,000.00	(2,700,000.00)	36,520,000.00

NOTE 63 B: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	N
83	012500600200	Establishment And Management Services			1,500,000.00	1,500,000.00	1,800,000.00	300,000.00	1,500,000.00
84	012500600300	Staff Matter And Industrial Relation			1,500,000.00	1,500,000.00	1,800,000.00	300,000.00	1,500,000.00
85	012500600400	Labour And Industrial Relation			53,250,000.00	53,250,000.00	25,000,000.00	(28,250,000.00)	52,096,200.00
86	012500600500	Hosting of Public Service Games			500,000.00	500,000.00	600,000.00	100,000.00	500,000.00
87	012500600600	Peer Review Service Programme For HOS And PS			1,500,000.00	1,500,000.00	1,800,000.00	300,000.00	1,500,000.00
88	012500600700	Staff Housing Loan Board			500,000.00	500,000.00	600,000.00	100,000.00	500,000.00
89	012500600800	Nigeria Legion			-	-	1,450,000.00	1,450,000.00	-
90	012500700100	Ministry Of Capacity Development And Training			50,040,000.00	50,040,000.00	40,000,000.00	(10,040,000.00)	24,790,000.00
91	012500700200	Training And Man Power Department			500,000.00	500,000.00	600,000.00	100,000.00	500,000.00
92	012500700300	Staff Development Centre			500,000.00	500,000.00	1,100,000.00	600,000.00	500,000.00
93	014000100100	Ekiti State Auditor General Office			44,311,892.22	44,311,892.22	70,011,540.00	25,699,647.78	36,926,576.25
94	014000100200	Pension And Gratutities			335,000.22	335,000.22	335,000.00	(0.22)	279,166.66
95	014000100300	Government Account Management Units			335,000.22	335,000.22	335,000.00	(0.22)	279,166.66
96	014000100400	Auditing Of Secondary Schools In Ekiti			2,049,999.78	2,049,999.78	2,050,000.00	0.22	1,708,333.34
97	014000100500	Monitoring And Special Audit Department			699,999.78	699,999.78	700,000.00	0.22	583,333.34
98	014000200100	Local Government Auditor General Office			49,999,999.98	49,999,999.98	45,000,000.00	(4,999,999.98)	41,666,666.65
99	014000300100	Ekiti State Audit Service Commission			37,000,000.00	37,000,000.00	60,000,000.00	23,000,000.00	30,833,333.35
100	014500100100	Public Complaint Commission			750,000.00	750,000.00	1,625,000.00	875,000.00	750,000.00
101	014700100100	Ekiti State Civil Service Commission			11,196,000.00	11,196,000.00	15,000,000.00	3,804,000.00	11,196,000.00
102	014700100200	Personnel Department			1,250,000.00	1,250,000.00	1,500,000.00	250,000.00	1,250,000.00
103	014700100300	Appointment Department			1,250,000.00	1,250,000.00	1,500,000.00	250,000.00	1,250,000.00
104	014800100100	Ekiti State Independence Electoral Commission			12,500,000.00	12,500,000.00	17,500,000.00	5,000,000.00	7,870,000.00
105	016500100100	Ministry of Special Duties			5,250,000.00	5,250,000.00	7,500,000.00		
106	016100100100	Secretary To The State Government			41,513,676.00	41,513,676.00	45,000,000.00	3,486,324.00	37,114,500.00

NOTE 63 B: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	N
107	016101300200	Political And Economic Affairs			139,643,976.80	139,643,976.80	450,000,000.00	310,356,023.20	253,211,036.10
108	016101300300	Economic P & E			500,000.00	500,000.00	625,000.00	125,000.00	500,000.00
109	016101300400	Political And Inter-Party			39,000,000.00	39,000,000.00	40,500,000.00	1,500,000.00	33,750,000.00
110	016101300500	Quarterly Legislative Executive			-	-	-	-	-
111	016101300600	Policy And Strategy			-	-	-	-	-
112	016101300700	NIREC			1,500,000.00	1,500,000.00	1,750,000.00	250,000.00	1,500,000.00
113	016101300800	Parastatals Affair Department			2,500,000.00	2,500,000.00	5,700,000.00	3,200,000.00	2,500,000.00
114	016101300100	Cabinet And Special Services			33,141,000.00	33,141,000.00	41,500,000.00	8,359,000.00	31,772,500.00
115	016101300200	Safe City			3,200,000.00	3,200,000.00	6,000,000.00	2,800,000.00	3,200,000.00
116	016101300300	Ekiti State Security Trust Fund			2,000,000.00	2,000,000.00	2,400,000.00	400,000.00	2,000,000.00
117	016101300400	Maintenance of Exco Chamber			952,000.00	952,000.00	1,142,400.00	190,400.00	952,000.00
		TOTAL ADMINISTRATION SECTOR	-	-	19,637,361,242.19	19,637,361,242.19	18,992,583,958.33	(644,777,283.87)	23,368,883,272.70
118	021500100100	Ministry Of Agriculture And Food Security			34,690,000.00	34,690,000.00	50,000,000.00	15,310,000.00	27,250,000.00
119	021510200100	Agricultural Development Programme			7,308,000.00	7,308,000.00	7,500,000.00	192,000.00	3,500,000.00
120	053505400100	Ekiti State Forestry Commission			-	-	-	-	-
121	021511000100	Fountain Marketing Agricultural Agency			1,750,000.00	1,750,000.00	2,100,000.00	350,000.00	1,750,000.00
122	021511500100	Monitoring And Task Force On Forestry Activities			-	-	-	-	-
123	021511600100	Fadama Project			1,500,000.00	1,500,000.00	2,500,000.00	1,000,000.00	1,500,000.00
124	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.			1,500,000.00	1,500,000.00	4,000,000.00	2,500,000.00	1,500,000.00
125	021511800100	Ekiti State Rural Access And Agricultural Marketing Project (RAAMP)			2,000,000.00	2,000,000.00	3,037,500.00	1,037,500.00	2,500,000.00
126	021512200100	Ekiti State Rural Access Road Authority (EKRARA)			2,000,000.00	2,000,000.00	25,000,000.00		
127	021512300100	Ekiti State Roads Fund (ESRF)			2,000,000.00	2,000,000.00	72,150,000.00		
128	022000100100	Ministry Of Finance			14,252,173,409.43	14,252,173,409.43	10,102,126,240.85	(4,150,047,168.59)	9,894,610,868.26
129	022000100200	State Revenue And Investment			850,000.00	850,000.00	1,250,000.00	400,000.00	850,000.00
130	022000100300	Fiscal Committee Secretariat			9,000,000.00	9,000,000.00	9,000,000.00	-	7,500,000.00

NOTE 63 B: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	N
131	022000100400	Expenditure Department			3,500,000.00	3,500,000.00	4,200,000.00	700,000.00	3,500,000.00
132	022000100500	State Finance Department			2,500,000.00	2,500,000.00	3,000,000.00	500,000.00	2,500,000.00
133	022000100600	State Wide Revenue Committee			2,250,000.00	2,250,000.00	2,800,000.00	550,000.00	2,250,000.00
134	022000100700	State Fiscal Efficiency Unit			1,250,000.00	1,250,000.00	1,800,000.00	550,000.00	1,250,000.00
135	022000100800	Community Of Public Finance Committee			1,250,000.00	1,250,000.00	1,750,000.00	500,000.00	1,250,000.00
136	022000100900	SABER Related Activities			1,250,000.00	1,250,000.00	1,750,000.00	500,000.00	1,250,000.00
137	022000200100	Debt Management Office			1,500,000.00	1,500,000.00	1,800,000.00	300,000.00	1,500,000.00
138	022005800100	Financial Reporting Management Centre			2,250,000.00	2,250,000.00	3,000,000.00	750,000.00	2,250,000.00
139	022000700100	Office Of The Accountant General			351,443,499.20	351,443,499.20	231,000,000.00	(120,443,499.20)	1,357,473,311.37
140	022000700200	Main Accounts Department			2,400,000.00	2,400,000.00	2,400,000.00	-	2,000,000.00
141	022000700300	IPSAS Streering Committee			720,000.00	720,000.00	1,500,000.00	780,000.00	600,000.00
142	022000700400	Central Pay Office			1,500,000.00	1,500,000.00	2,000,000.00	500,000.00	1,250,000.00
143	022000700500	Management Service Department			2,100,000.00	2,100,000.00	2,100,000.00	-	1,750,000.00
144	022000700600	Implemetation Of Treasury Single Accounts			2,700,000.00	2,700,000.00	2,700,000.00	-	2,250,000.00
145	022000700700	Funds Management			2,100,000.00	2,100,000.00	2,100,000.00	-	1,750,000.00
146	022000700800	State Integrated Financial Management			2,100,000.00	2,100,000.00	2,100,000.00	-	1,750,000.00
147	022000700900	Projects Financial Management Units			600,000.00	600,000.00	1,500,000.00	900,000.00	500,000.00
148	022000701000	Nigeria Civil Defence Corps			-	-	-	-	-
149	022000701100	Central Internal Audit			12,900,000.00	12,900,000.00	23,000,000.00	10,100,000.00	13,279,600.00
150	022000800100	Ekiti State Board Of Internal Revenue Service			-	-	1,180,846,697.05	1,180,846,697.05	-
151	022000800200	Signage And Advertisement Agency			19,832,331.05	19,832,331.05	22,750,000.00	2,917,668.95	22,090,185.00
152	022000800300	Ekiti State Lotteries Commission			10,500,614.90	10,500,614.90	15,000,000.00	4,499,385.10	9,418,000.00
153	022005700100	Bureau of Assets Management			7,500,000.00	7,500,000.00	12,500,000.00		
154	022200100100	Ministry Of Trade, Industry, Investment And Cooperatives			34,630,350.00	34,630,350.00	30,000,000.00	(4,630,350.00)	21,691,700.00
155	022200100300	Ekiti State Export Promotion Council			-	-	500,000.00	500,000.00	-

NOTE 63 B: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	N
156	022200100400	Public Private Partnership			350,000.00	350,000.00	450,000.00	100,000.00	
157	022200100200	Steering Committee On Social Investment			-	-	600,000.00	600,000.00	-
158	022200600100	Cooperative Department & Coop. College Ijero Ekiti			2,500,000.00	2,500,000.00	3,000,000.00	500,000.00	2,500,000.00
159	022200900100	Technical Adviser On Ekiti Knowledge Zone			1,250,000.00	1,250,000.00	1,550,000.00	300,000.00	1,250,000.00
160	022201000100	Monitoring And Supervision Of Cooperative Societies			500,000.00	500,000.00	600,000.00	100,000.00	500,000.00
161	022201800100	State Cooperative Advisory Board			500,000.00	500,000.00	600,000.00	100,000.00	500,000.00
162	022205200100	Ekiti State Investment Promotion Agency			18,252,000.00	18,252,000.00	25,000,000.00	6,748,000.00	29,825,300.00
163	022205200300	Social Investment Coordinating office			6,500,000.00	6,500,000.00	5,500,000.00	(1,000,000.00)	4,817,000.00
164	022205400100	Ekiti State Micro Finance And Enterprise Development Agency			1,150,000.00	1,150,000.00	1,700,000.00	550,000.00	
165	022205400200	Ekiti State Enterprise Development Agency			850,000.00	850,000.00	950,000.00	100,000.00	
166	022700100100	Ministry of Wealth Creation and Employment			6,000,000.00	6,000,000.00	11,000,000.00	5,000,000.00	11,248,000.00
167	022700500100	Ekiti State Social Security Scheme			960,000.00	960,000.00	1,000,000.00	40,000.00	800,000.00
168	022700600100	Office of Human Capital Development and Allied Matters			2,750,000.00	2,750,000.00	-	(2,750,000.00)	2,500,000.00
169	022700700100	Job Creation And Employment Agency			1,200,000.00	1,200,000.00	1,200,000.00	-	1,000,000.00
170	022700700200	Ekiti State Employment Automation Centre			600,000.00	600,000.00	625,000.00	25,000.00	500,000.00
171	022800100100	Bureau Of Information, Communication And Technology (ICT)			186,292,488.00	186,292,488.00	100,000,000.00	(86,292,488.00)	110,702,464.00
172	023100100100	Ekiti State Electricity Board			2,198,672,626.55	2,198,672,626.55	1,900,000,000.00	(298,672,626.55)	1,696,820,892.75
173	023100100200	Monitoring Of Government House Premises/Town			-	-	-	-	-
174	023100100300	Ekiti State Office Of Energy Matters			2,100,000.00	2,100,000.00	2,565,000.00	465,000.00	3,150,000.00
175	023100100400	Ekiti State Electricity Regulatory Bureau			2,500,000.00	2,500,000.00	-	(2,500,000.00)	12,071,000.00
176	023300100100	Ekiti State Mineral Resources Development Agency			1,000,000.00	1,000,000.00	2,500,000.00	1,500,000.00	2,326,000.00
177	023305100100	Mineral Resources And Environmental Committee			1,000,000.00	1,000,000.00	1,400,000.00	400,000.00	1,000,000.00

NOTE 63 B: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	N
178	023400100100	Ministry Of Works			7,500,000.00	7,500,000.00	12,500,000.00	5,000,000.00	7,250,000.00
179	023400100200	Planning Reseach And Statistics			500,000.00	500,000.00	600,000.00	100,000.00	500,000.00
180	023500100100	Ministry of Transportation			631,450,449.21	631,450,449.21	775,116,000.00	143,665,550.79	326,639,048.05
181	023500800100	Vehicle Inspection Office			3,000,000.00	3,000,000.00	3,000,000.00	-	2,500,000.00
182	023500200100	Ekiti State Traffic Management Agency			11,100,000.00	11,100,000.00	12,500,000.00	1,400,000.00	10,101,220.00
183	023500300100	Ekiti State Public Works Corporation			2,500,000.00	2,500,000.00	6,000,000.00	3,500,000.00	2,500,000.00
184	023500500100	Department Of Public Transportation			900,000.00	900,000.00	1,000,000.00	100,000.00	750,000.00
185	023500600100	Ekiti State International Cargo Airport			2,100,000.00	2,100,000.00	2,250,000.00	150,000.00	2,100,000.00
186	023600100100	Ministry Of Arts, Culture And Creative Economic			31,750,000.00	31,750,000.00	75,000,000.00	43,250,000.00	9,080,000.00
187	023600100200	Bureau of Tourism			12,275,000.00	12,275,000.00	25,000,000.00	12,725,000.00	10,260,000.00
188	023600100300	Council For Art And Culture			1,250,000.00	1,250,000.00	1,500,000.00	250,000.00	1,250,000.00
189	023800100100	Ministry Of Budget And Economic Planning			50,635,624.00	50,635,624.00	339,231,807.39	288,596,183.39	77,229,500.00
190	023800100200	Multi-Lateral Department			500,000.00	500,000.00	640,000.00	140,000.00	500,000.00
191	023800100300	Project Evaluation Committee			375,000.00	375,000.00	600,000.00	225,000.00	375,000.00
192	023800100400	Economic Development Council			375,000.00	375,000.00	600,000.00	225,000.00	375,000.00
193	023800100500	Dev. Planning & Strategy Committee			250,000.00	250,000.00	320,000.00	70,000.00	250,000.00
194	023800100600	Budget Department			1,350,000.00	1,350,000.00	2,000,000.00	650,000.00	1,350,000.00
195	023800100700	Budget Monitoring Committee			1,243,750.00	1,243,750.00	2,000,000.00	756,250.00	1,243,750.00
196	023800100800	State Projects Monitoring & Evaluation			500,000.00	500,000.00	750,000.00	250,000.00	500,000.00
197	023800100900	Sustainable Igr Committee			1,400,000.00	1,400,000.00	1,700,000.00	300,000.00	1,400,000.00
198	023800101000	Development Partners & Aids Coordinating Secretariat			250,000.00	250,000.00	500,000.00	250,000.00	250,000.00
199	023800101100	Medium Term Expenditure Framework Secretariat			500,000.00	500,000.00	1,041,889.41	541,889.41	500,000.00

NOTE 63 B: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	N
200	023800101200	State Committee On Food & Nutrition			46,682,400.00	46,682,400.00	125,500,000.00	78,817,600.00	250,000.00
201	023800101300	Budget Tracking And Automation			250,000.00	250,000.00	500,000.00	250,000.00	250,000.00
202	023800101600	National Social Safety Net Programme (NASSP)/(YESS0)			375,000.00	375,000.00	1,500,000.00	1,125,000.00	375,000.00
203	023800101400	Home Grown School Feeding			1,250,000.00	1,250,000.00	1,500,000.00	250,000.00	1,250,000.00
204	023800101500	Activities Of The National Cash Transfer Office			500,000.00	500,000.00	35,635,137.50	35,135,137.50	500,000.00
205	023800101700	Dawn Commission Related Activities / Interface with Allied Body on FSP/MTEF			1,000,000.00	1,000,000.00	1,280,000.00	280,000.00	1,000,000.00
206	023800101800	N-Power			500,000.00	500,000.00	650,000.00	150,000.00	500,000.00
207	023800101900	Budget Reconciliation Committee			250,000.00	250,000.00	500,000.00	250,000.00	250,000.00
208	023800102000	Ipsas Platform Development And Related Activities			1,000,000.00	1,000,000.00	1,250,000.00	250,000.00	1,000,000.00
209	023800102100	Nec And Other Related Activities			1,250,000.00	1,250,000.00	2,000,000.00	750,000.00	1,250,000.00
210	023800102200	Inter-Ministerial Project Monitoring Task Force			500,000.00	500,000.00	640,000.00	140,000.00	500,000.00
211	023800102300	Automated Project Monitoring Information System			250,000.00	250,000.00	500,000.00	250,000.00	250,000.00
212	023800102400	Project Monitoring Committee			1,000,000.00	1,000,000.00	1,280,000.00	280,000.00	1,000,000.00
213	023800102500	Newly Created Mdas			-	-	83,810,728.66	83,810,728.66	110,302,390.00
214	023800102600	State CARES Coordinating Unit (SCCU)			3,510,000.00	3,510,000.00	40,008,000.00	36,498,000.00	250,000.00
215	023800102600	Activities and Coordination State Development Plan			-	-	-	-	-
216	023800102700	State Operations Coordinating Unit (SOCU)			250,000.00	250,000.00	350,000.00	100,000.00	250,000.00
217	023800102800	Performance Management (Activities on Joint Planning Board (JPB))			2,250,000.00	2,250,000.00	2,500,000.00	250,000.00	2,250,000.00
218	023800102900	Steering Committee on National Social Safety Net Programme (NASSP)			1,250,000.00	1,250,000.00	1,450,000.00	200,000.00	1,250,000.00
219	023800100300	Economic Management Team Expenses			-	-	2,740,000.00	2,740,000.00	-
220	023800200100	State Bureau Of Statistics			42,228,948.63	42,228,948.63	200,000,000.00	157,771,051.37	26,620,000.00
221	025000100100	Fiscal Responsibility Commission			9,100,000.00	9,100,000.00	18,535,000.00	9,435,000.00	5,250,000.00
222	025000100200	Monitoring And Evaluation (Fiscal Responsibility Commission)			750,000.00	750,000.00	1,500,000.00	750,000.00	750,000.00
223	025200100100	Ekiti State Water Corporation			196,000,000.00	196,000,000.00	270,500,000.00	74,500,000.00	52,500,000.00

NOTE 63 B: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	N
224	025200100200	State Rural Water Supply And Sanitation Agency			56,750,000.00	56,750,000.00	30,000,000.00	(26,750,000.00)	56,750,000.00
225	025300100100	Ministry Of Physical Planning And Urban Development			9,953,827.50	9,953,827.50	24,000,000.00	14,046,172.50	15,734,452.23
226	025300100200	Planning Permit Agency			1,000,000.00	1,000,000.00	1,200,000.00	200,000.00	1,000,000.00
227	025300100500	Development/Building Control Department			2,500,000.00	2,500,000.00	3,000,000.00	500,000.00	2,500,000.00
228	025300100300	Physical Planning And Development Matters			1,000,000.00	1,000,000.00	1,200,000.00	200,000.00	1,000,000.00
229	025300100400	Deeds Registry			500,000.00	500,000.00	600,000.00	100,000.00	500,000.00
230	025301000100	Ekiti State Housing Corporation			2,500,000.00	2,500,000.00	17,500,000.00	15,000,000.00	3,805,000.00
231	026000100100	Bureau Of Lands			122,297,697.05	122,297,697.05	50,000,000.00	(72,297,697.05)	74,796,170.10
232	026000100200	Office Of Surveyor General			1,750,000.00	1,750,000.00	6,000,000.00	4,250,000.00	3,214,729.80
233	026000100300	Control Monitoring And Field Charting			500,000.00	500,000.00	625,000.00	125,000.00	500,000.00
234	026000100400	Urban Renewal Agency			1,750,000.00	1,750,000.00	5,105,000.00	3,355,000.00	1,750,000.00
235	026000100500	Geospatial Data			500,000.00	500,000.00	2,500,000.00	2,000,000.00	500,000.00
236	026100100100	Ministry Of Infrastructure And Public Utilities			6,446,571.40	6,446,571.40	22,500,000.00	16,053,428.60	5,000,000.00
237	026100100200	Ekiti State Fire Services			16,500,000.00	16,500,000.00	22,500,000.00	6,000,000.00	16,500,000.00
238	026100100300	Transmission Company Of Nigeria Projects (TCN)			4,116,000.00	4,116,000.00	4,250,000.00	134,000.00	2,500,000.00
239	026100100500	Ekiti State Water Supply, Sanitation and Hygiene Dept			2,500,000.00	2,500,000.00	5,031,000.00	2,531,000.00	2,500,000.00
240	023100100400	Ekiti State Electricity Regulatory Bureau			-	-	8,550,000.00	8,550,000.00	-
241	026100100400	Ekiti State Water Sector Regulatory Agency			2,500,000.00	2,500,000.00	5,000,000.00	2,500,000.00	1,000,000.00
242	026200100100	Ministry of Innovation, Science and Technology			17,500,000.00	17,500,000.00	41,000,000.00	23,500,000.00	37,937,500.00
		TOTAL ECONOMIC SECTOR	-	-	18,538,890,586.92	18,538,890,586.92	16,199,540,000.85	(2,339,350,586.08)	14,166,213,081.56

NOTE 63 B: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	N
243	031800100100	The Judiciary			-	-	-	-	-
244	031801100100	Ekiti State Judicial Service Commission			-	-	-	-	-
245	031801100100	Ekiti State Customary Court of Appeal			-	-	-	-	
246	032600100100	Ministry Of Justice			358,770,179.37	358,770,179.37	240,000,000.00	(118,770,179.37)	536,796,695.61
247	032600100200	Ekiti State Citizen's Right			1,000,000.00	1,000,000.00	1,200,000.00	200,000.00	1,000,000.00
248	032600100300	Office Of Public Defender			3,000,000.00	3,000,000.00	10,000,000.00	7,000,000.00	2,500,000.00
249	032600100400	Ekiti State Law Reform Commission			1,250,000.00	1,250,000.00	101,600,000.00	100,350,000.00	1,250,000.00
		TOTAL LAW & JUSTICE SECTOR	-	-	364,020,179.37	364,020,179.37	352,800,000.00	(11,220,179.37)	541,546,695.61
250	046400100100	Ministry Of Regional and Inter-Governmental Affairs			4,000,000.00	4,000,000.00	5,000,000.00	1,000,000.00	4,420,000.00
251		Ministry Of Special Duties			-	-	-	-	5,000,000.00
252	046400200100	Serve EKS Steering Committee			250,000.00	250,000.00	317,500.00	67,500.00	250,000.00
253	046400200200	Serve EKS			500,000.00	500,000.00	650,000.00	150,000.00	500,000.00
254	046400300100	Subvention To Dawn Commission			-	-	-	20,000,000.00	-
255	046400400100	Inter-Governmental And Integration Affairs Department			-	-	2,000,000.00		
		TOTAL REGIONAL SECTOR	-	-	4,750,000.00	4,750,000.00	7,967,500.00	3,217,500.00	10,170,000.00
256	051300100100	Ministry Of Youth Development			55,310,000.00	55,310,000.00	75,000,000.00	19,690,000.00	37,702,058.82
257	051300100200	Ekiti State United Football Club			-	-	-	-	-
258	051300100300	Ekiti Queens Football Club			-	-	-	-	-
259	051305100100	Youth Development			700,000.00	700,000.00	850,000.00	150,000.00	700,000.00
260	051305200100	Ekiti State Sport Commission			16,198,000.00	16,198,000.00	72,150,000.00	55,952,000.00	10,593,000.00
261	051305300100	Ekiti State Office Of Disability			28,940,000.00	28,940,000.00	50,000,000.00	21,060,000.00	16,000,000.00
262	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare			126,489,951.00	126,489,951.00	795,300,000.00	668,810,049.00	85,171,951.00
263	051400200100	Women Development Centre			2,500,000.00	2,500,000.00	3,000,000.00	500,000.00	2,500,000.00
264	051400300100	State Child's Right Implementation			1,000,000.00	1,000,000.00	1,250,000.00	250,000.00	1,000,000.00
265	051400400100	Government Pupils In Children Home Nur/Pry			750,000.00	750,000.00	950,000.00	200,000.00	750,000.00
266	051400500100	Sexual Assulted Centre (SAC)			2,500,000.00	2,500,000.00	3,000,000.00	500,000.00	2,500,000.00
267	051400700100	Nigeria for Women Projects			-	-	165,270,000.00		

NOTE 63 B: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	N
268	051400600100	Gender Empowerment And Social Mobilization			-	-	-	-	-
269	051700100100	Ministry Of Education, Science And Technology	80,292,245.00		65,693,655.00	145,985,900.00	929,567,817.00	783,581,917.00	93,285,000.00
270	051700100200	Monitoring Of Public Schools	1,375,000.00		1,125,000.00	2,500,000.00	3,000,000.00	500,000.00	2,500,000.00
271	051700100300	Monitoring Of Technical Colleges			750,000.00	750,000.00	900,000.00	150,000.00	750,000.00
272	051700100400	Ekiti State Libabry Board			2,500,000.00	2,500,000.00	10,000,000.00	7,500,000.00	2,500,000.00
273	051700100500	Education Trust Funds			2,000,000.00	2,000,000.00	2,425,267.17	425,267.17	2,000,000.00
274	051700100600	State Universal Basic Education Board	10,000,000.00		-	10,000,000.00	20,000,000.00	10,000,000.00	10,000,000.00
275	051700100700	Subeb Staff Housing Loans Board	500,000.00		-	500,000.00	650,000.00	150,000.00	500,000.00
276	051701000100	Agency For Adult And Non Formal Education			3,197,269.00	3,197,269.00	20,000,000.00	16,802,731.00	2,500,000.00
277	051702600100	School Of Agriculture And Enterprise Agency			5,539,000.00	5,539,000.00	18,500,000.00	12,961,000.00	1,604,000.00
278	051702600200	Ekiti State University			-	-	-	-	-
279	051702600300	Bamidele Olumilua University of Education			-	-	-	-	-
280	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti			-	-	-	-	-
281	051702600500	Ekiti State Polytechnic, Isan Ekiti			-	-	-	-	-
282	051705300100	Ekiti State Board For Technical And Vocational Education			2,500,000.00	2,500,000.00	3,900,000.00	1,400,000.00	2,500,000.00
283	051705400100	Ekiti State Scholarship Board			3,500,000.00	3,500,000.00	152,500,000.00	149,000,000.00	2,500,000.00
284	051705500100	Ekiti State Teaching Service Commission	8,178,500.00		6,691,500.00	14,870,000.00	17,500,000.00	2,630,000.00	10,720,000.00
285	051705500200	Office Of The Tutor General (Ekiti Central Senatorial District)	275,000.00		225,000.00	500,000.00	622,500.00	122,500.00	500,000.00
286	051705500300	Office Of The Tutor General (Ekiti South Senatorial District)	275,000.00		225,000.00	500,000.00	622,500.00	122,500.00	500,000.00
287	051705500400	Office Of The Tutor General (Ekiti North Senatorial District)	275,000.00		225,000.00	500,000.00	622,500.00	122,500.00	500,000.00
288	051705600100	Teaching Service Commision Loans Board	82,775,000.00		67,725,000.00	150,500,000.00	600,000.00	(149,900,000.00)	500,000.00
289	052100100100	Ministry Of Health And Human Services			225,769,476.00	225,769,476.00	296,500,000.00	70,730,524.00	31,250,000.00
290	052100200100	Ekiti State Health Insurance Scheme			500,000.00	500,000.00	581,770,000.00	581,270,000.00	500,000.00
291	052100200200	Ekiti State Health Insurance Scheme Committee Members			500,000.00	500,000.00	600,000.00	100,000.00	500,000.00
292	052100300100	Primary Healthcare Development		32,117,090.00		32,117,090.00	125,000,000.00	92,882,910.00	3,000,000.00
293	052100400100	Maintenance Of Health Data Bank			500,000.00	500,000.00	1,000,000.00	500,000.00	500,000.00
294	052100500100	Monitoring Of Health Centre			500,000.00	500,000.00	600,000.00	100,000.00	500,000.00
295	052102600100	Ekiti State University Teaching Hospital			-	-	-	-	-
296	052110200100	Hospital Management Board			25,000,000.00	25,000,000.00	100,000,000.00	75,000,000.00	2,500,000.00

NOTE 63 B: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	N
297	052110300100	Medical Mission			500,000.00	500,000.00	600,000.00	100,000.00	500,000.00
298	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))			2,200,000.00	2,200,000.00	3,000,000.00	800,000.00	1,000,000.00
299	053500100100	Ministry Of Environment			70,520,500.00	70,520,500.00	82,500,000.00	11,979,500.00	88,073,812.50
300	053500100200	Monthly Sanitation Exercise			11,575,000.00	11,575,000.00	14,102,500.00	2,527,500.00	11,575,000.00
301	053501600100	State Environmental Protection Agency			1,000,000.00	1,000,000.00	15,000,000.00	14,000,000.00	1,200,000.00
302	053501600200	Ekiti State Green Economy and Environment Matters - Projects					6,000,000.00		
303	053501600300	Ekiti State Nigeria Erosion and Watershed Management Project (NEWMAP) - Projects					400,000,000.00		
304	053505300100	Ekiti State Waste Management Board			276,329,999.98	276,329,999.98	250,000,000.00	(26,329,999.98)	163,965,966.65
305	053505400100	Ekiti State Forestry Commission			10,874,487.05	10,874,487.05	10,000,000.00	(874,487.05)	9,688,024.00
306	053500200200	Monitoring and Task Force on Forestry Activities			750,000.00	750,000.00	900,000.00	150,000.00	750,000.00
307	055100100100	Ministry Of Local Government Affairs			5,250,000.00	5,250,000.00	7,500,000.00	2,250,000.00	5,000,000.00
308	055100200100	Ministry Of Chieftaincy and Home Affairs			5,500,000.00	5,500,000.00	7,550,000.00	2,050,000.00	5,770,000.00
309	055100200200	Ekiti State Council Of Obas			33,818,000.00	33,818,000.00	42,500,000.00	8,682,000.00	32,250,000.00
310	055100300100	Ministry Of Rural And Community Development			5,250,000.00	5,250,000.00	7,000,000.00	1,750,000.00	5,000,000.00
311	055100300200	Community Development			1,000,000.00	1,000,000.00	1,200,000.00	200,000.00	1,000,000.00
312	055100300300	Rural Development			1,000,000.00	1,000,000.00	1,200,000.00	200,000.00	1,000,000.00
		TOTAL SOCIAL SECTOR	183,945,745.00	32,117,090.00	1,074,621,838.03	1,290,684,673.03	4,302,703,084.17	3,012,018,411.14	655,798,812.97
							-	-	
		SUMMARY OF OVERHEAD BY SECTORS					-	-	
A		ADMINISTRATION SECTOR	-	-	19,637,361,242.19	19,637,361,242.19	18,992,583,958.33	(644,777,283.87)	23,368,883,272.70
B		ECONOMIC SECTOR	-	-	18,538,890,586.92	18,538,890,586.92	16,199,540,000.85	(2,339,350,586.08)	14,166,213,081.56
C		LAW AND JUSTICE SECTOR	-	-	364,020,179.37	364,020,179.37	352,800,000.00	(11,220,179.37)	541,546,695.61
D		REGIONAL SECTOR	-	-	4,750,000.00	4,750,000.00	7,967,500.00	3,217,500.00	10,170,000.00
E		SOCIAL SECTOR	183,945,745.00	32,117,090.00	1,074,621,838.03	1,290,684,673.03	4,302,703,084.17	3,012,018,411.14	655,798,812.97
		GRAND TOTAL	183,945,745.00	32,117,090.00	39,619,643,846.51	39,835,706,681.51	39,855,594,543.34	19,887,861.83	38,742,611,862.84

		SUMMARY OF HOPE GOVERNANCE	SUPPL. NOTE	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
				N	N	N	N
		BASIC EDUCATION	15	183,945,745.00	544,544,424.35	360,598,679.35	70,177,750.00
		PRIMARY HEALTH CARE	15	32,117,090.00	125,000,000.00	92,882,910.00	3,000,000.00
		TOTAL		216,062,835.00	669,544,424.35	453,481,589.35	73,177,750.00

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

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			₦	₦	₦	
1	220401	GRANTS TO PARASTATALS	27,621,732,069.93	22,698,599,691.71	(4,923,132,378.22)	24,141,725,419.82
		TOTAL	27,621,732,069.93	22,698,599,691.71	(4,923,132,378.22)	24,141,725,419.82

NOTE 65: SUBSIDIES (ACTUAL CASH PAYMENT)

S/NO	DETAILS	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			₦	₦	₦
				-	
				-	
	TOTAL	-	-	-	-

NOTE 66: PUBLIC DEBT (ACTUAL CASH PAYMENT)

		ACTUAL	MID-YEAR BUDGET	VARIANCE	ACTUAL
CODE	DETAILS	JAN. - JUNE, 2026	2026		JAN. - JUNE, 2025
		₦	₦	₦	₦
220602	DOMESTIC LOAN INTEREST CHARGES	1,857,990,034.23	3,578,986,328.73	1,720,996,294.50	2,119,904,140.23
220601	FOREIGN LOAN INTEREST CHARGES	1,728,171,015.37	2,152,096,106.38	423,925,091.01	1,203,047,806.02
	TOTAL (A)	3,586,161,049.60	5,731,082,435.11	2,144,921,385.51	3,322,951,946.25

NOTE 67: SPECIAL PROGRAMMES/PROJECTS

SUPPL. NO					
		ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
		₦	₦	₦	
9A	Special Programmes/Projects	1,766,890,909.88	6,250,000,000.00	1,009,413,806.13	3,493,891,613.17
9B	Projects Finaced by grants	3,473,695,283.99			3,774,231,245.52
	TOTAL	5,240,586,193.87	6,250,000,000.00	1,009,413,806.13	7,268,122,858.69

NOTE 68: CASH RECEIPT FROM DISPOSAL OF ASSET

S/NO	DETAILS	JAN. - JUNE, 2026	JAN. - JUNE, 2025
		₦	₦
	DISPOSAL OF PPE		
	DISPOSAL OF INVESTMENT PROPERTY		
	DISPOSAL OF INTANGIBLE ASSET		
	TOTAL		

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

S/N	Administrative Code	Description	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	
			BASIC EDUCATION	PRIMARY HEALTH CARE	OTHERS				
	010000000000	Administration Sector							
1	011100100100	Government House And Protocol			1,036,588,857.35	1,036,588,857.35	1,000,000,000.00	(36,588,857.35)	472,799,125.00
2	011100100200	Deputy Governor's Office			-	-	14,000,000.00	14,000,000.00	4,500,000.00
3	011100201400	Special Adviser Development Matters			-	-	-	-	-
4	011100201500	Ekiti State Special Adviser On Social Investment Programme			-	-	-	-	-
5	011100300100	Ekiti State Boundary Commission			-	-	2,500,000.00	2,500,000.00	-
6	011100400100	Ekiti State Sustainable Development Goal			-	-	25,000,000.00	25,000,000.00	-
7	011100500100	Ekiti State Micro Finance And Enterprise Development Agency			-	-	-	-	-
8	011100202000	Special Adviser on Ekiti State MortgageBoard			-	-	30,000,000.00	30,000,000.00	-
9	011100201400	Technical Adviser on Sports Development			-	-	635,000,000.00	635,000,000.00	2,800,000,000.00
10	011111201600	Ekiti State Bureau of Local Content			-	-	35,000,000.00	35,000,000.00	-
11	011100600100	Ekiti State Emergency Management Agency			186,242,500.00	186,242,500.00	104,056,597.55	(82,185,902.45)	-
12	011100700100	Ekiti State Bureau Of Public Procurement			635,153,476.75	635,153,476.75	260,000,000.00	(375,153,476.75)	32,100,000.00
13	011101000100	Office Of Transformation And Strategy			-	-	4,000,000.00	4,000,000.00	-
14	011102100100	Ekiti State Liaison Office Abuja			-	-	3,500,000.00	3,500,000.00	-
15	011102100500	Ekiti State Liaison Office Lagos			-	-	7,000,000.00	7,000,000.00	-
16	011103300100	Ekiti State Aid Control Agency			-	-	-	-	-
17	011103700100	Muslim Pilgrim Board			-	-	-	-	-
18	011103800100	Christian Pilgrim Board			-	-	2,500,000.00	2,500,000.00	-
19	011110100100	Bureau Of Special Projects			-	-	500,000,000.00	500,000,000.00	362,780,551.02
20	011110500100	Office of the Chief of Staff			-	-	3,590,000,000.00		-
21	011111200100	General Adminsitration Department			162,596,700.00	162,596,700.00	925,000,000.00	762,403,300.00	292,000,000.00
22	011111200300	Utility Service Department			-	-	2,500,000.00	2,500,000.00	-
23	011111300100	Ekiti State Pension Commission			-	-	55,572,787.50	55,572,787.50	-
24	011111300200	Pension Transition Arrangement Department			-	-	4,000,000.00	4,000,000.00	-
25	011200100100	Ekiti State House Of Assembly			-	-	3,580,060,000.00	3,580,060,000.00	300,973,716.86
26	011200200100	House Of Assembly Service Commission			-	-	233,370,000.00	233,370,000.00	-
27	011200100200	Legislative Service Loans Board			-	-	50,250,000.00	50,250,000.00	-
28	012300100100	Ministry Of Information And Value Orientation			-	-	60,314,682.13	60,314,682.13	-
29	012300300100	Broadcasting Service Of Ekiti State			-	-	96,756,115.09	96,756,115.09	-
30	012500100100	Head Of Service			-	-	274,125,000.00	274,125,000.00	-
31	012500600100	Office Of Establishment And Service Matters			-	-	50,000,000.00	50,000,000.00	-
32	012500700100	Office Of Capacity Development And Reform			-	-	45,000,000.00	45,000,000.00	-
33	014000100100	Ekiti State Auditor General Office			99,377,737.88	99,377,737.88	30,843,225.42	(68,534,512.46)	-
34	014000200100	Local Government Auditor General Office			-	-	50,071,742.49	50,071,742.49	-
35	014000300100	Ekiti State Audit Service Commission			-	-	13,065,567.43	13,065,567.43	-
36	014700100100	Ekiti State Civil Service Commission			-	-	2,500,000.00	2,500,000.00	-
37	014800100100	Ekiti State Independence Electoral Commission			-	-	40,000,000.00	40,000,000.00	-
38	016100100100	Secretary To The State Government			-	-	-	-	-
39	016101300200	Political And Economic Affairs			-	-	500,000,000.00	500,000,000.00	-

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

S/N	Administrative Code	Description	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	
40	016101300800	Parastatals Affairs			-	-	2,500,000.00		-
41	016101300400	Political And Inter-Party			-	-	-	-	-
42	016101700100	Cabinet And Special Services			-	-	15,000,000.00	15,000,000.00	-
43	011100500300	Ekiti State Mortgage Board			-	-	-		-
44	011100201900	Special Adviser on Capital Development Authority			-	-	100,000,000.00		-
45	011100202400	Matters			-	-	50,053,837.89		-
46	016101300800	Parastatals Affairs			-	-	-		-
47	016101700300	Ekiti State Security Trust Fund			-	-	-	-	-
		LESS: SPECIAL PROGRAMME/PROJECTS			(319,242,500.00)	(319,242,500.00)	(375,000,000.00)		-
		SUB TOTAL ADMIN	-	-	1,800,716,771.98	1,800,716,771.98	12,018,539,555.49	6,531,026,445.63	4,265,153,392.88
								-	
	020000000000	Economic Sector						-	
48	021500100100	Ministry Of Agriculture And Food Security			1,547,971,515.51	1,547,971,515.51	6,000,000,000.00	4,452,028,484.49	6,093,702,422.00
49	021512000100	Livestock Productivity and ResilienceSupport Project (L-PRES)			31,422,636.40	31,422,636.40	5,606,250,000.00		-
50	021510200100	Agricultural Development Programme			7,000,000.00	7,000,000.00	250,000,000.00	243,000,000.00	-
51	021510900100	Ekiti State Forestry Commission			-	-	-	-	-
52	021511000100	Fountain Marketing Agricultural Agency			70,000,000.00	70,000,000.00	100,000,000.00	30,000,000.00	-
53	021511600100	Fadama Project			-	-	250,000,000.00	250,000,000.00	-
54	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.			-	-	250,000,000.00	250,000,000.00	-
55	021511800100	Ekiti State Rural Access And Agricultural Marketing Project (Raamp)			300,000,001.00	300,000,001.00	6,000,000,000.00	5,699,999,999.00	500,000,000.00
56	021512200100	Ekiti State Rural Access Road Authourity (EKRARA)			-	-	750,000,000.00		
57	021512300100	Ekiti State Roads Fund (ESRF)			-	-	149,950,000.00		
58	022000100100	Ministry Of Finance			-	-	83,270,620.36	83,270,620.36	2,768,786,713.19
59	022000700100	Office Of The Accountant General			-	-	54,095,680.59	54,095,680.59	187,848,181.60
60	022000701100	Central Internal Audit			-	-	3,260,117.68	3,260,117.68	-
61	022000800100	Ekiti State Board Of Internal Revenue Service			144,946,944.63	144,946,944.63	273,503,508.89	128,556,564.26	1,021,285,051.73
62	022000800200	Signage And Advertisement Agency			-	-	4,102,442.55	4,102,442.55	-
63	022000800300	Ekiti State Lotteries Commission			-	-	13,739,765.37	13,739,765.37	-
64	022005800100	Bureau of Asset Management			-	-	120,125,000.00	120,125,000.00	-
65	022200100100	Ministry of Trade, Industry, Investmentand Cooperatives			-	-	1,500,000,000.00	1,500,000,000.00	1,261,749,044.23
66	022200900100	Technical Adviser On Ekiti Knowledge Zone			-	-	304,059,819.89	304,059,819.89	-
67	022205200100	Ekiti State Investment Promotion Agency			4,622,500.00	4,622,500.00	107,485,057.15	102,862,557.15	36,949,700.00
68	022205200200	Ekiti State Community and Social Development Agency			83,154,000.00	83,154,000.00	1,000,000,000.00	916,846,000.00	-
69	011100500100	Ekiti State Micro Finance And Enterprise Development Agency			-	-	288,541,006.39	288,541,006.39	-
70	022205200300	Ekiti State Social Investment Coordinating Agency			-	-	131,220,478.19	131,220,478.19	-
71	022205400300	United States African DevelopmentFoundation (USADF) Project			-	-	-		-
72	022700100100	Ministry Of Wealth Creation and Employment			4,305,000.00	4,305,000.00	161,804,030.57	157,499,030.57	54,425,000.00
73	022700700100	Job Creation And Employment Agency			-	-	174,351,681.48	174,351,681.48	-
74	022700600100	Office of Human Capital Devt and Allied Matters			-	-	-		-
75	022800100100	Bureau Of Information, Communication And Technology (ICT)			-	-	180,000,000.00	180,000,000.00	-
76	026200100100	Ministry of Innovations, Science and Technology			-	-	800,000,000.00	800,000,000.00	50,000,000.00

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

S/N	Administrative Code	Description	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	
77	023100100100	Ekiti State Electricity Board			1,021,643,804.75	1,021,643,804.75	1,080,000,000.00	58,356,195.25	848,533,295.45
78	023100100400	Ekiti State Electricity Regulatory Bureau			-	-	8,000,000.00	8,000,000.00	5,000,000.00
79	026100100300	Transmission Company of Nigeria			-	-	8,000,000.00	8,000,000.00	-
80	023100100300	Ekiti State Office Of Energy Matters			-	-	-	-	-
81	023300100100	Ekiti State Mineral Resources Development Agency					94,553,837.89	94,553,837.89	-
82	023400100100	Ministry Of Works			18,440,382,330.94	18,440,382,330.94	29,436,295,879.57	10,995,913,548.63	32,684,784,249.99
83	023500100100	Ministry Of Transportation			3,324,891,952.41	3,324,891,952.41	2,290,000,000.00	(1,034,891,952.41)	3,806,130,068.77
84	023500200300	Ekiti State Traffic Management Agency			-	-	50,000,000.00	50,000,000.00	-
85	023500200300	Ekiti State Public Works Corporation			-	-	880,000,000.00	880,000,000.00	-
86	023600100100	Ministry Of Arts, Culture And Tourism Development			-	-	1,000,000,000.00	1,000,000,000.00	152,733,600.00
87	023600100200	Bureau Of Tourism			-	-	237,453,002.95		49,578,023.50
88	023800100100	Ministry Of Budget And Planning			1,354,912,875.00	1,354,912,875.00	4,324,812,961.78	2,969,900,086.78	-
89	023800103100	United Nations International Children Emmergency Fund (UNICEF)			-	-	-	-	-
90	023800200100	State Bureau Of Statistics			-	-	-	-	10,000,000.00
91	025000100100	Fiscal Responsibility Commission			-	-	-	-	-
92	025200100100	Ekiti State Water Cooperation			237,992,612.00	237,992,612.00	1,000,000,000.00	762,007,388.00	43,703,956.67
93	025200100200	State Rural Water Supply And Sanitation Agency			1,976,259,534.92	1,976,259,534.92	3,150,000,000.00	1,173,740,465.08	1,322,047,512.72
94	025300100100	Ministry Of Physical Planning And Urban Development			-	-	111,207,903.94	111,207,903.94	-
95	025301000100	Ekiti State Housing Corporation			-	-	150,000,000.00	150,000,000.00	-
96	026000100100	Bureau Of Lands			501,621,373.00	501,621,373.00	883,009,115.00	381,387,742.00	864,997,608.74
97	026000100200	Office Of Surveyor General			16,300,000.00	16,300,000.00	55,000,000.00	38,700,000.00	-
98	026000100400	Urban Renewal Agency			-	-	225,000,000.00	225,000,000.00	2,268,000.00
99	026000100500	Ekiti State Geospatial Data Centre			-	-	500,000,000.00		-
100	026100100100	Ministry Of Infrastructure And Public Utilities			8,575,000.00	8,575,000.00	325,000,000.00	316,425,000.00	84,617,800.00
101	026100100400	Ekiti State Water Sector Regulatory Agency			27,233,500.00	27,233,500.00	128,500,000.00	101,266,500.00	3,472,500.00
		LESS: SPECIAL PROGRAMME/PROJECTS			(1,289,648,409.88)	(1,289,648,409.88)	(1,562,500,000.00)		(3,481,486,967.50)
		SUB TOTAL ECONOMIC	-	-	46,778,739,888.74	46,778,739,888.74	68,930,091,910.20	22,151,352,021.46	48,371,125,761.09
	030000000000	Law & Justice Sector				-		-	-
102	031800100100	The Judiciary			-	-	245,000,000.00	245,000,000.00	-
103	031801100100	Ekiti State Judicial Service Commission			-	-	150,070,107.50	150,070,107.50	-
104	032600100100	Ekiti State Customary Court of Appeal			-	-	175,000,327.00	175,000,327.00	-
105	032600100200	Ministry Of Justice			-	-	62,573,028.45	62,573,028.45	-
106	032600100300	Ekiti State Citizen's Right			-	-	-	-	-
107	032600100400	Ekiti State Law Reform Commission			-	-	18,128,500.05	18,128,500.05	-
108	032600100300	Office Of Public Defender			-	-	24,403,481.00	24,403,481.00	-
		LESS: SPECIAL PROGRAMME/PROJECTS			-	-	(52,500,000.00)		-
		SUB TOTAL LAW & JUSTICE	-	-	-	-	622,675,444.00	622,675,444.00	-
								-	
	040000000000	Regional Sector				-		-	
109	045102100100	Ministry Of Regional and Inter-Governmental Affairs					-		
110	045200100100	Ministry Of Special Duties			-	-	10,000,000.00	10,000,000.00	-
111	045102100200	Serve EKS Steering Committee			-	-	-	-	-

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

S/N	Administrative Code	Description	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	
112	045102100300	Serve EKS			-	-	-	-	-
113	045102100400	Subvention To Dawn Commission			-	-	-	-	-
		LESS: SPECIAL PROGRAMME/PROJECTS			-	-	(10,000,000.00)		
		SUB TOTAL REGIONAL	-	-	-	-	-	-	-
								-	
	050000000000	Social Sector						-	
111	051300100100	Ministry Of Youth And Sport Development			-	-	136,155,087.07	136,155,087.07	100,000,000.00
112	051305200100	Ekiti State Sport Commission			792,244,971.00	792,244,971.00	915,000,000.00	122,755,029.00	1,450,000,000.00
113	051305300100	Ekiti State Office Of Disability			-	-	210,014,485.37	210,014,485.37	-
114	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare			-	-	578,824,142.29	578,824,142.29	-
115	051400700100	Nigeria for Women Project			-	-	110,000,000.00	110,000,000.00	-
116	051700100100	Ministry Of Education, Science And Technology	550,000,000.00		-	550,000,000.00	1,500,474,000.86	950,474,000.86	-
117	051700100800	Adolescent Girls Initiative for learning andEmpowerment Project (AGILE)			-	-	15,000,000.00	15,000,000.00	-
118	051700100900	Innovative Development Effectiveness inAcquisition of Skills (IDEAS)			-	-	-	-	-
119	051700100400	Ekiti State Library Board			-	-	50,000,000.00	50,000,000.00	-
120	051700100500	Education Trust Funds			-	-	27,500,000.00	27,500,000.00	-
121	051700100600	State Universal Basic Education Board (SUBEB)			-	-	3,554,642,584.46	3,554,642,584.46	-
122	051701000100	Agency For Adult And Non Formal Education			-	-	22,500,000.00	22,500,000.00	-
123	051702600100	School Of Agriculture And Enterprise Agency			-	-	40,000,000.00	40,000,000.00	10,000,000.00
124	051702600200	Ekiti State University			-	-	50,000,000.00	50,000,000.00	-
125	051702600300	Bamidele Olumilua University Of Education			-	-	50,000,000.00	50,000,000.00	-
126	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti			-	-	75,000,000.00	75,000,000.00	-
127	051702600500	Ekiti State Polytechnic, Isan Ekiti			-	-	250,000,000.00	250,000,000.00	-
128	051705300100	Ekiti State Board For Technical And Vocational Education			-	-	371,000,000.00	371,000,000.00	-
129	051705400100	Ekiti State Scholarship Board			-	-	7,500,000.00	7,500,000.00	-
130	051705500100	Ekiti State Teaching Service Commission			-	-	50,000,000.00	50,000,000.00	-
131	052100100100	Ministry Of Health And Human Services			2,132,391,638.60	2,132,391,638.60	1,917,449,245.08	(214,942,393.52)	600,000,000.00
132	052110500100	Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Service (IMPACT)			-	-	-	-	-
133	052100200100	Ekiti State Health Insurance Scheme			-	-	53,933,545.16	53,933,545.16	-
134	052110800100	Basic Healthcare Provision Fund			-	-	-	-	-
135	052100300100	Primary Healthcare Development Agency			-	-	34,261,093.30	34,261,093.30	-
136	052110600100	Nutrition			-	-	-	-	-
137	052110700100	Immunization Programme			-	-	-	-	-
138	052102600100	Ekiti State University Teaching Hospital			-	-	178,932,061.22	178,932,061.22	-
139	052110200100	Hospital Management Board			-	-	27,841,184.58	27,841,184.58	-
140	052110400100	Ekiti Drugs Health Supplies Management (Central Medical Stores)			-	-	23,947,250.02	23,947,250.02	-
141	053500100100	Ministry Of Environment			5,000,000.00	5,000,000.00	25,000,000.00	20,000,000.00	-
142	053501600100	State Environmental Protection Agency			197,348,500.00	197,348,500.00	203,490,556.09	6,142,056.09	-

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

S/N	Administrative Code	Description	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N	N	N	
143	053501600200	Ekiti State Green Economy and Environmental Matters			-	-	296,226,390.21		-
144	053505300100	Ekiti State Waste Management Board			-	-	344,339,585.31	344,339,585.31	172,929,875.00
145	053505400100	Ekiti State Forestry Commission			3,000,000.00	3,000,000.00	25,027,412.63		12,404,645.67
146	053501600300	Ekiti State Nigeria Erosion and Watershed Management Project (NEWMAP)			150,000,000.00	150,000,000.00	1,364,250,000.00		-
147	055100100100	Ministry Of Local Government Affairs			-	-	17,500,000.51	17,500,000.51	-
148	055100200100	Bureau Of Chieftaincy Affairs			-	-	2,500,000.00	2,500,000.00	-
149	055100300100	Ministry Of Rural And Community Development			183,129,675.00	183,129,675.00	750,000,000.00	566,870,325.00	468,573,768.75
150	055100300100	Independent Project Monitoring Office			-	-	-		-
151		External Finances with Draw Down			-	-	-	-	-
		LESS: SPECIAL PROGRAMME/PROJECTS			(158,000,000.00)	(158,000,000.00)	(187,500,000.00)		(12,404,645.67)
		SUB TOTAL SOCIAL	550,000,000.00	-	3,305,114,784.60	3,855,114,784.60	13,090,808,624.12	9,235,693,839.52	2,801,503,643.75
		TOTAL ADMINISTRATION SECTOR	-	-	1,800,716,771.98	1,800,716,771.98	12,018,539,555.49	10,217,822,783.51	4,265,153,392.88
		TOTAL ECONOMIC SECTOR	-	-	46,778,739,888.74	46,778,739,888.74	68,930,091,910.20	22,151,352,021.46	48,371,125,761.09
		TOTAL LAW & JUSTICE SECTOR	-	-	-	-	622,675,444.00	622,675,444.00	-
		TOTAL REGIONAL SECTOR	-	-	-	-	-	-	-
		TOTAL SOCIAL SECTOR	550,000,000.00	-	3,305,114,784.60	3,855,114,784.60	13,090,808,624.12	9,235,693,839.52	2,801,503,643.75
		TOTAL (A)	550,000,000.00	-	51,884,571,445.32	52,434,571,445.32	94,662,115,533.80	42,227,544,088.48	55,437,782,797.72
		(B) OTHER: EXTERNAL FINANCES WITH DRAW DOWN							
		ADMINISTRATION SECTOR							
		SDG	-	-	-	-			-
		LESS: SPECIAL PROGRAMME/PROJECTS	-	-	-	-	-		
		TOTAL ADMINISTRATION SECTOR	-	-	-	-			
		ECONOMIC SECTOR	-	-					
	Annex I	WORLD BANK ASSISTED PROJECT(PFMU)	-	-	8,723,633,495.94	8,723,633,495.94		(8,723,633,495.94)	14,286,838,473.36
		LESS: SPECIAL PROGRAMME/PROJECTS	-	-	(1,706,914,955.04)	(1,706,914,955.04)	(2,062,500,000.00)		(952,468,670.43)
		TOTAL ECONOMIC SECTOR	-	-	7,016,718,540.90	7,016,718,540.90	(2,062,500,000.00)		13,334,369,802.93
		LAW & JUSTICE SECTOR			-	-		-	
		LESS: SPECIAL PROGRAMME/PROJECTS			-	-			
		TOTAL LAW & JUSTICE SECTOR			-	-			
		REGIONAL SECTOR			-	-		-	
		LESS: SPECIAL PROGRAMME/PROJECTS			-	-			
		TOTAL REGIONAL SECTOR			-	-			

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

S/N	Administrative Code	Description	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			₦	₦	₦	₦	₦	₦	
		SOCIAL SECTOR						-	
	Annex ii	EDUCATION TRUST FUND			1,519,372,299.72	1,519,372,299.72		(1,519,372,299.72)	2,156,594,269.83
		SUBEB	3,979,880,934.23			3,979,880,934.23		(3,979,880,934.23)	2,276,383,334.46
		HEALTH PROJECTS FINANCED BY AIDS & GRANTS:				-		-	-
		MINISTRY OF HEALTH & HUMAN SERVICES			11,338,837.85	11,338,837.85			117,141,403.55
		PRIMARY HEALTH CARE DEVT AGENCY		239,997,393.61		239,997,393.61			339,791,586.30
		LESS: SPECIAL PROGRAMME/PROJECTS			(1,766,780,328.95)	(1,766,780,328.95)	(2,000,000,000.00)		(2,821,762,575.09)
		TOTAL SOCIAL SECTOR	3,979,880,934.23	239,997,393.61	(236,069,191.38)	3,983,809,136.46	(2,000,000,000.00)	(5,983,809,136.46)	2,068,148,019.05
		TOTAL EXTERNAL FINANCES WITH DRAW DOWN (B)	3,979,880,934.23	239,997,393.61	6,780,649,349.52	11,000,527,677.36	(4,062,500,000.00)	(15,063,027,677.36)	15,402,517,821.98
		TOTAL (A+B)	4,529,880,934.23	239,997,393.61	58,665,220,794.84	63,435,099,122.68	90,599,615,533.80		70,840,300,619.70
		LESS: SPECIAL PROGRAMME/PROJECTS							
		GRAND TOTAL	4,529,880,934.23	239,997,393.61	58,665,220,794.84	63,435,099,122.68	90,599,615,533.80		70,840,300,619.70
		SUMMARY BY SECTORS							
		TOTAL ADMINISTRATION SECTOR	-	-	1,800,716,771.98	1,800,716,771.98	12,018,539,555.49		4,265,153,392.88
		TOTAL ECONOMIC SECTOR	-	-	53,795,458,429.64	53,795,458,429.64	66,867,591,910.20		79,376,909,948.02
		TOTAL LAW & JUSTICE SECTOR	-	-	-	-	622,675,444.00		-
		TOTAL REGIONAL SECTOR	-	-	-	-	-		-
		TOTAL SOCIAL SECTOR	4,529,880,934.23	239,997,393.61	3,069,045,593.22	7,838,923,921.06	11,090,808,624.12		4,869,651,662.80
		GRAND TOTAL	4,529,880,934.23	239,997,393.61	58,665,220,794.84	63,435,099,122.68	90,599,615,533.80		88,511,715,003.70

SUMMARY OF HOPE GOVERNANCE	SUPPL. NOTE	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
		₦	₦	₦	₦
BASIC EDUCATION	15	4,529,880,934.23	6,407,403,284.93	1,877,522,350.70	2,276,383,334.46
PRIMARY HEALTH CARE	15	239,997,393.61	534,261,093.30	294,263,699.69	339,791,586.30
TOTAL		4,769,878,327.84	6,941,664,378.23	2,171,786,050.39	2,616,174,920.76

NOTE 71: PROCEEDS FROM FOREIGN LOAN

S/NO	PROJECT	JAN. - JUNE, 2026	JAN. - JUNE, 2025
		₦	₦
1	CONDITIONAL CASH TRANSFER	-	43,401,150
2	NFWP-SU	3,375,000,000.00	274,027,588
3	LPRES	-	8,400,000,000
4	NASSNP	5,657,800.00	61,523,350
5	RAAMP	4,410,532,695.00	5,215,683,552.00
6	CoPREP	20,198,620.88	-
7	EKZ	96,014,500.00	176,778,744.00
	TOTAL	7,907,403,615.88	14,171,414,384.00

NOTE 72: PROCEEDS FROM DOMESTIC LOANS

S/NO	FACILITY	JAN. - JUNE, 2026	JAN. - JUNE, 2025
		₦	₦
1	CBN COVID HEALTH INTERVENTION FUND	-	-
2	CBN (DCRR) SCHEME I	-	-
3	CBN (DCRR) SCHEME II	-	-
4	RESTRUCTURED COMMERCIAL BANK LOANS	-	-
5	CBN- BRIDGING FACILITY	-	-
6	EXCESS CRUDE ACCOUNT (ECA) LOAN	-	-
	TOTAL		-

NOTE 73: LOAN REPAYMENTS

S/NO	DETAILS	JAN. - JUNE, 2026	JAN. - JUNE, 2025
		₦	₦
1	Foreign Loan	3,608,238,132.85	4,206,219,168.78
2	Domestic Loan	2,944,561,135.42	3,123,148,367.76
	TOTAL	6,552,799,268.27	7,329,367,536.54

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

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

S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	120101	120201	120204	120205	120206	120207	120208	120209	120210	120211	Total Actual JAN. - JUNE, 2026	MID-YEAR BUDGET, 2026	VARIANCE	Total Actual JAN. - JUNE, 2025
			N	N	N	N	N	N	N	N	N	N	N	N		
		ADMINISTRATION SECTOR														
1	011100100100	Government House And Protocol	-	-	300,100.00	-	-	-	-	-	-	-	300,100.00	-	300,100.00	-
2	011100200800	Special Adviser Communication And Strategy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	011111201600	Ekiti State Bureau of Local Content	-	-	940,500.00	-	-	-	-	-	-	-	-	1,500,000.00		
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-	-	-	-	-	-	-	-	250,000.00	(250,000.00)	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-	-	25,375,000.00	-	-	-	-	25,375,000.00	29,000,000.00	(3,625,000.00)	27,869,000.00
7	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-	-	570,000.00	-	-	-	-	570,000.00	-	570,000.00	768,000.00
8	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-	-	891,200.00	-	-	-	-	891,200.00	1,500,000.00	(608,800.00)	421,673.60
9	011103700100	Muslim Pilgrim Board	-	-	-	-	485,000.00	-	-	-	-	-	485,000.00	750,000.00	(265,000.00)	990,000.00
10	011103800100	Christian Pilgrim Board	-	-	-	-	150,000.00	-	-	-	-	-	150,000.00	750,000.00	(600,000.00)	260,000.00
11	011110100100	Bureau Of Special Projects	-	-	-	-	-	-	-	-	-	-	-	6,000,000.00	(6,000,000.00)	7,500,000.00
12	011111200100	General Admsitration Department	-	-	750,000.00	-	-	-	-	-	-	-	750,000.00	1,750,000.00	(1,000,000.00)	850,000.00
13	011111200200	Petroleum Product Consumer Protection Agency	-	-	-	-	-	-	-	-	-	-	-	500,000.00	(500,000.00)	435,000.00
14	011111300100	Ekiti State Pension Commission	-	-	-	-	5,000.00	-	-	-	-	-	5,000.00	-	5,000.00	-
15	011111300200	Pension Transition Arrangement Department	-	-	-	-	1,312,000.00	-	-	-	-	-	1,312,000.00	1,512,085.31	(200,085.31)	1,546,500.00
16	011111400100	Chief Press Secretary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	011200100100	Ekiti State House Of Assembly	-	-	-	-	55,000.00	-	-	-	-	-	55,000.00	2,800,000.00	(2,745,000.00)	28,000.00
19	011200200100	House Of Assembly Service Commission	-	-	-	-	-	-	-	-	-	-	-	309,025.25	(309,025.25)	797,000.00
20	011200100200	Ekiti State Legislative Loans Board	-	-	-	290,000.00	-	-	-	-	-	-	-	750,000.00		
21	012300100100	Ministry Of Information And Value Orientation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	012300200100	Government Printing Press	-	-	-	-	-	-	-	-	-	-	-	-	-	10,100.00
23	012500600100	Office Of Establishment And Service Matters	-	-	713,500.00	4,200.00	1,392,950.00	-	-	-	-	-	2,110,650.00	1,500,000.00	610,650.00	535,700.00
24	012500600700	Staff Housing Loans Board	-	-	-	64,000.00	-	-	-	-	-	-	64,000.00	-	-	-
25	012500700300	Staff Development Centre	-	-	382,500.00	-	126,000.00	-	-	-	-	-	508,500.00	500,000.00		590,000.00
26	012500700100	Office Of Capacity Development And Reform	-	-	20,500.00	-	165,500.00	-	-	-	-	-	186,000.00	250,000.00	(64,000.00)	211,200.00
27	014000100100	Ekiti State Auditor General Office	-	-	105,000.00	-	-	-	-	-	-	-	105,000.00	200,000.00	(95,000.00)	205,000.00
28	014000300100	Ekiti State Audit Service Commission	-	-	-	-	48,000.00	-	-	-	-	-	-	150,000.00		
29	014000200100	Local Government Auditor General Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	014700100100	Ekiti State Civil Service Commission	-	-	-	595,500.00	65,750.00	-	-	-	-	-	661,250.00	1,000,000.00	(338,750.00)	58,000.00
31	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	016101700100	Cabinet And Special Services	-	-	27,500.00	-	5,000.00	398,700.00	-	-	-	-	431,200.00	500,000.00	(68,800.00)	476,500.00
		TOTAL ADMINISTRATION SECTOR	-	-	3,239,600.00	953,700.00	3,810,200.00	27,234,900.00	-	-	-	-	33,959,900.00	51,471,110.55	(17,511,210.55)	43,551,673.60

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

			120101	120201	120204	120205	120206	120207	120208	120209	120210	120211				
S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings - General	Rent On Government Buildings -	Rent On Land & Others - General	Repayment s - General	Investment Income	Total Actual JAN. - JUNE, 2026	MID-YEAR BUDGET, 2026	VARIANCE	Total Actual JAN. - JUNE, 2025
			N	N	N	N	N	N	N	N	N	N	N	N		
		ECONOMIC SECTOR														-
		Ministry Of Agriculture And Food Security	-	15,000.00	34,015,000.00	770,000.00	800,000.00	8,090,000.00	-	470,000.00	-	-	44,160,000.00	40,000,000.00	4,160,000.00	37,690,500.00
34	021510200100	Agricultural Development Programme	-	-	112,400.00	-	-	-	-	-	-	-	112,400.00	250,000.00	(137,600.00)	97,000.00
35	021510900100	Ekiti State Forestry Commission Fountain Marketing Agricultural	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	021511000100	Agency Directorate Of Farm Settlement And	-	-	-	-	690,650.00	-	1,083,776.50	-	-	-	1,774,426.50	2,000,000.00	(225,573.50)	1,705,810.00
37	021511700100	Peasant Farmer Devt.	-	-	-	-	110,000.00	-	-	14,575,000.00	-	-	14,685,000.00	14,000,000.00	685,000.00	19,750,000.00
38	021511800100	Ekiti State Kural Access and Agricultural Marketing Project (RAAMP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	022000100100	Ministry Of Finance	-	-	-	15,000.00	-	-	-	-	-	-	15,000.00	250,012.19	(235,012.19)	15,000.00
40	022000700100	Office Of The Accountant General Ekiti State Board Of Internal Revenue Service	-	-	-	-	-	-	-	-	-	-	-	22,500,000.00	(22,500,000.00)	-
41	022000800100	Service	11,994,072,218.92	387,548,400.00	45,740,612.98	1,606,920.00	4,071,342.25	-	-	-	-	-	12,433,039,494.15	12,284,212,153.97	148,827,340.18	13,372,569,978.93
42	022000800200	Signage And Advertisement Agency	-	-	70,045,002.00	-	-	-	-	-	-	-	70,045,002.00	75,000,000.00	(4,954,998.00)	65,001,000.00
43	022000800300	Lottery Commission	-	-	-	-	-	115,459,799.87	-	-	-	-	115,459,799.87	65,000,000.00	50,459,799.87	94,861,010.53
44	022200100100	Ministry Of Trade, Industry, Investment And Cooperatives	-	-	39,097,301.00	-	-	24,960,850.00	-	-	-	-	64,058,151.00	50,000,000.00	14,058,151.00	57,760,730.00
45	022200600100	Cooperative Department & Coop. College Ijero Ekiti	-	-	-	-	-	-	-	-	-	-	-	746,073.12	(746,073.12)	200,000.00
46	022200900100	Technical Adviser On Ekiti Knowledge Zone	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	022201000100	Monitoring And Supervision Of Cooperative Societies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	022201800100	State Cooperative Advisory Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	022205200100	Ekiti State Investment Promotion Agency	-	-	-	-	-	-	-	-	-	-	-	50,000.00	(50,000.00)	-
	022205400200	Ekiti State Enterprise Development Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	022700000000	Bureau Of Employment, Labour And Productivity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	022700100100	Ministry Of Wealth Creation and Employment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	023100100100	Ekiti State Electricity Board	-	-	-	-	-	59,890,912.22	-	-	-	-	59,890,912.22	1,060,000.00	58,830,912.22	240,600.00
53	023100100400	Ekiti State Electricity Regulatory Bureau	-	-	13,030,000.00	-	-	-	-	-	-	-	-	575,000.00	-	-
54	023300100100	Ekiti State Mineral Resources Development Agency	-	-	18,000,000.00	-	-	-	-	-	-	-	18,000,000.00	35,000,000.00	(17,000,000.00)	30,000,000.00
55	023400100100	Ministry Of Works	-	-	10,000,000.00	-	-	-	-	-	-	-	10,000,000.00	-	10,000,000.00	42,840,300.00
56	023500100100	Ministry Of Transportation	-	-	1,500,000.00	-	-	135,539,550.00	-	-	-	-	137,039,550.00	125,000,000.00	12,039,550.00	100,017,350.00
57	023500200100	Ekiti State Traffic Management Agency	-	-	-	4,879,830.00	-	-	-	-	-	-	4,879,830.00	6,024,000.15	(1,144,170.15)	5,830,920.00
58	023500300100	Ekiti State Public Works Corporation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	023400100500	Department Of Public Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-	-	1,440,000.00	-	-	-	-	1,440,000.00	1,500,000.00	(60,000.00)	900,000.00
62	023600100200	Bureau of Tourism	-	-	1,670,000.00	-	-	825,900.00	-	-	-	-	2,495,900.00	2,500,000.00	(4,100.00)	710,400.00
63	023600100300	Council For Art And Culture	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	025200100100	Ekiti State Water Cooperation State Rural Water Supply And	-	-	-	-	-	22,696,300.00	-	-	-	-	22,696,300.00	16,250,000.00	6,446,300.00	13,316,638.65
65	025200100200	Sanitation Agency	-	-	-	-	-	-	-	-	-	-	-	2,500,000.00	(2,500,000.00)	33,680,000.00
66	026100100400	Ekiti State Water Sector Regulatory Agency	-	-	1,425,442.68	-	-	-	-	-	-	-	-	2,500,000.00	-	-
67	025300100100	Ministry Of Physical Planning And Urban Development	-	-	59,832,334.15	201,460.00	21,000.00	4,654,400.00	-	-	-	-	64,709,194.15	100,133,003.25	(35,423,809.10)	79,524,864.64
68	025301000100	Ekiti State Housing Corporation	-	-	25,034,266.70	-	1,702,500.00	78,888,048.91	-	43,868,139.30	-	-	149,492,954.91	150,000,000.00	(507,045.09)	155,431,155.17
69	026000100100	Bureau Of Land Services	-	-	561,512,050.43	-	11,770,797.00	182,345,966.64	-	2,107,000.00	-	-	757,735,814.07	600,000,000.00	157,735,814.07	211,388,263.85
70	026000100200	Office Of Surveyor General	-	-	24,055,642.00	8,223,652.84	-	-	-	-	-	-	32,279,294.84	18,000,000.00	14,279,294.84	17,157,612.76
71	026000100400	Urban Renewal Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	026000100500	Geospatial Data	-	-	-	-	-	400,000.00	-	-	-	-	-	1,500,000.00	-	-

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

			120101	120201	120204	120205	120206	120207	120208	120209	120210	120211				
S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings - General	Rent On Government Buildings -	Rent On Land & Others - General	Repayment s - General	Investment Income	Total Actual JAN. - JUNE, 2026	MID-YEAR BUDGET, 2026	VARIANCE	Total Actual JAN. - JUNE, 2025
			N	N	N	N	N	N	N	N	N	N	N	N		
73	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	10,413,998.00	2,352,000.00	-	421,500.00	-	-	-	-	13,187,498.00	6,000,000.00	7,187,498.00	7,646,900.00
		TOTAL ECONOMIC SECTOR	11,994,072,218.92	387,563,400.00	915,484,049.94	18,048,862.84	19,166,289.25	635,613,227.64	1,083,776.50	61,020,139.30	-	-	14,017,196,521.71	13,622,550,242.67	394,646,279.04	14,348,336,034.53
		LAW & JUSTICE SECTOR														
74	031800100100	The Judiciary	-	-	55,015,920.45	3,660,110.00	-	-	-	-	-	-	58,676,030.45	17,500,000.00	41,176,030.45	22,320,846.88
75	031801100100	Ekiti State Judicial Service Commission	-	-	233,000.00	-	22,000.00	-	-	-	-	-	255,000.00	500,000.00	(245,000.00)	332,500.00
76	031801100100	Ekiti State Customary Court of Appeal	-	-	4,728,328.37	-	-	-	-	-	-	-	4,728,328.37	-	4,728,328.37	1,386,156.13
77	032600100100	Ministry Of Justice	-	-	481,474,538.64	-	325,000.00	-	-	-	-	-	481,799,538.64	400,000,000.00	81,799,538.64	454,949,237.63
		TOTAL LAW & JUSTICE SECTOR	-	-	541,451,787.46	3,660,110.00	347,000.00	-	-	-	-	-	545,458,897.46	418,000,000.00	127,458,897.46	478,988,740.64
		SOCIAL SECTOR														
78	051300100100	Ministry Of Youth And Sport Development	-	-	-	4,960,000.00	-	-	-	-	-	-	4,960,000.00	5,000,000.00	(40,000.00)	5,047,769.09
79	051305200100	Ekiti State Sport Council	-	-	302,000.00	-	-	118,000.00	-	-	-	-	420,000.00	1,500,000.00	(1,080,000.00)	1,897,000.00
80	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	70,000.00	3,370,000.00	200,000.00	-	250,000.00	-	-	-	-	3,890,000.00	3,750,000.00	140,000.00	3,760,000.00
81	051700100100	Ministry Of Education, Science And Technology	-	60,056,500.00	95,213,800.00	-	-	38,170,000.00	-	-	-	-	193,440,300.00	75,000,000.00	118,440,300.00	98,128,249.00
82	051700100400	Ekiti State Libabry Board	-	-	99,500.00	-	-	-	-	-	-	-	99,500.00	250,000.00	(150,500.00)	78,500.00
83	051700100600	State Universal Basic Education Board (SUBEB)	-	-	18,220,000.00	-	-	-	-	-	-	-	18,220,000.00	7,500,000.00	10,720,000.00	-
84	051701000100	Agency For Adult And Non Formal Education	-	-	325,000.00	100,000.00	85,000.00	-	-	-	-	-	510,000.00	300,000.00	210,000.00	395,000.00
85	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-	15,000.00	5,000.00	-	-	-	-	20,000.00	56,000.00	(36,000.00)	55,000.00
86	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	115,000.00	280,000.00	-	-	-	-	-	-	395,000.00	225,000.00	170,000.00	360,000.00
87	051705400100	Ekiti State Scholarship Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	051705500100	Ekiti State Teaching Service Commission	-	-	-	-	1,297,871.94	-	-	-	-	-	1,297,871.94	1,500,000.00	(202,128.06)	251,000.00
89	052100100100	Ministry Of Health And Human Services	-	-	5,624,617.52	350,000.00	1,529,432.38	-	-	-	-	-	7,504,049.90	6,000,000.00	1,504,049.90	4,695,000.00
90	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	052100300100	Primary Healthcare Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	052110200100	Hospital Management Board	-	-	34,796,934.40	7,405,253.40	-	171,043,851.00	-	-	-	-	213,246,038.80	150,087,265.00	63,158,773.80	151,613,892.49
93	052110400100	HEALTH SUPPLIES MANAGEMENT (EKSDMA))	-	-	-	-	4,910,954.21	-	-	-	-	-	4,910,954.21	3,500,000.00	1,410,954.21	3,840,863.77
94	053500100100	Ministry Of Environment	-	-	15,000.00	7,878,190.00	-	473,000.00	-	-	-	-	8,366,190.00	5,000,000.00	3,366,190.00	5,746,700.00
95	053500100200	Monthly Sanitation Exercise	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	053500200200	Monitoring And Task Force On Forest Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	053501600100	State Environmental Protection Agency	-	-	4,919,000.00	2,502,000.00	-	-	-	-	-	-	7,421,000.00	15,000,000.00	(7,579,000.00)	8,078,602.42
98	021510900100	Ekiti State Forestry Commission	-	12,900,500.00	29,884,600.00	-	3,664,800.00	7,645,552.50	-	-	-	-	54,095,452.50	55,000,000.00	(904,547.50)	82,304,587.50

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

			120101	120201	120204	120205	120206	120207	120208	120209	120210	120211				
S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings - General	Rent On Government Buildings -	Rent On Land & Others - General	Repayments - General	Investment Income	Total Actual JAN. - JUNE, 2026	MID-YEAR BUDGET, 2026	VARIANCE	Total Actual JAN. - JUNE, 2025
			N	N	N	N	N	N	N	N	N	N	N	N		
99	053505300100	Ekiti State Waste Management Board	-	-	-	4,274,847.44	-	-	-	-	-	-	4,274,847.44	50,000,000.00	(45,725,152.56)	2,968,191.32
100	055100100100	Ministry Of Local Government Affairs	-	1,756,996.00	2,300,500.00	1,139,500.00	-	-	90,000.00	-	-	-	5,286,996.00	750,000.00	4,536,996.00	1,385,615.00
101	055100200100	Ministry Of Chieftaincy and Home Affairs	-	-	-	6,655,500.00	-	-	-	-	-	-	6,655,500.00	750,000.00	5,905,500.00	315,000.00
		TOTAL SOCIAL SECTOR	-	74,783,996.00	195,185,951.92	35,745,290.84	11,503,058.53	217,705,403.50	90,000.00	-	-	-	535,013,700.79	381,168,265.00	153,845,435.79	370,920,970.59
		SUMMARY OF IGR ON SECTOR														-
	A	ADMINISTRATION SECTOR	-	-	3,239,600.00	953,700.00	3,810,200.00	27,234,900.00	-	-	-	-	35,238,400.00	51,471,110.55	(16,232,710.55)	43,551,673.60
	B	ECONOMIC SECTOR	11,994,072,218.92	387,563,400.00	915,484,049.94	18,048,862.84	19,166,289.25	635,613,227.64	1,083,776.50	61,020,139.30	-	-	14,032,051,964.39	13,622,550,242.67	409,501,721.72	14,348,336,034.53
	C	LAW AND JUSTICE SECTOR	-	-	541,451,787.46	3,660,110.00	347,000.00	-	-	-	-	-	545,458,897.46	418,000,000.00	127,458,897.46	478,988,740.64
	D	REGIONAL SECTOR											-			-
	E	SOCIAL SECTOR	-	74,783,996.00	195,185,951.92	35,745,290.84	11,503,058.53	217,705,403.50	90,000.00	-	-	-	535,013,700.79	381,168,265.00	153,845,435.79	370,920,970.59
		GRAND TOTAL	11,994,072,218.92	462,347,396.00	1,655,361,389.32	58,407,963.68	34,826,547.78	880,553,531.14	1,173,776.50	61,020,139.30	-	-	15,147,762,962.64	14,473,189,618.22	674,573,344.42	15,241,797,419.36

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

1	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-	84,904,828.62	-	-	-	-	-	84,904,828.62	55,000,000.00	29,904,828.62	39,038,232.21
2	051702600200	Ekiti State University	-	-	8,459,702,762.14	-	-	-	-	-	-	-	8,459,702,762.14	4,254,789,057.21	4,204,913,704.94	5,177,641,327.60
3	051702600300	Bamidele Olumilua University Of Education - Ikere Ekiti	-	-	2,337,181,105.75	-	-	324,726,557.52	-	-	-	-	2,661,907,663.27	2,012,893,000.00	649,014,663.27	1,619,645,450.50
4	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	-	-	780,956,162.82	-	-	796,000.00	-	-	-	-	781,752,162.82	600,206,406.25	181,545,756.57	261,567,100.00
5	051702600500	Ekiti State Polytechnic Isan - Ekiti	-	-	22,366,134.84	-	-	12,493,818.79	-	5,835,000.00	-	1,860,000.00	42,554,953.63	25,032,717.35	17,522,236.28	10,576,050.00
6	052102600100	Ekiti State University Teaching Hospital	-	-	-	-	-	390,730,349.11	-	-	-	-	390,730,349.11	400,000,000.00	(9,269,650.89)	252,455,709.87
7	051700100500	Education Trust Funds	-	-	-	-	-	1,359,686,536.36	-	-	-	-	1,359,686,536.36	400,000,000.00	959,686,536.36	760,539,235.10
		TOTAL (B)	-	-	11,600,206,165.55	-	84,904,828.62	2,088,433,261.78	-	5,835,000.00	-	1,860,000.00	13,781,239,255.95	7,747,921,180.81	6,033,318,075.15	8,121,463,105.28
		GRAND TOTAL A+ B	11,994,072,218.92	462,347,396.00	13,255,567,554.87	58,407,963.68	119,731,376.40	2,968,986,792.92	1,173,776.50	66,855,139.30	-	1,860,000.00	28,929,002,218.59	22,221,110,799.03	6,707,891,419.57	23,363,260,524.64

SUPPLEMENTARY NOTE 3: BREAKDOWN OF INVESTMENT INCOME

SECTORS	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
	₦	₦	₦	₦
OPERATING SURPLUS	-	-	-	-
DIVIDEND	687,369,221.62	-	(687,369,221.62)	348,632,146.28
OTHER INVESTMENT INCOME	194,737,616.53	-	(194,737,616.53)	184,455,522.91
TOTAL	882,106,838.15	-	(882,106,838.15)	533,087,669.19

SUPPLEMENTARY NOTE 4: BREAKDOWN OF INTEREST EARNED

SECTORS	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
	₦	₦	₦	₦
MOTOR VEHICLE ADVANCES	-	-	-	-
INTEREST ON HOUSING LOAN	-	-	-	-
BANK INTEREST	-	-	-	-
TOTAL	-	-	-	-

SUPPLEMENTARY NOTE 5A: OTHER REVENUE

S/NO	MONTHS	RENT	LAPTOP REPAYMENT	WEMA SHARE	OJA OBA PROCEEDS	TOTAL
		₦	₦	₦	₦	₦
1	JANUARY		-	-	4,830,000.00	4,830,000.00
2	FEBRUARY		-	-	27,579,000.00	27,579,000.00
3	MARCH		-	-	8,576,000.00	8,576,000.00
4	APRIL		-	-	252,000.00	252,000.00
5	MAY		-	-	105,000.00	105,000.00
6	JUNE		-	-	336,000.00	336,000.00
	TOTAL	-	-	-	41,678,000.00	41,678,000.00

SUPPLEMENTARY NOTE 5B: OTHER REVENUE FOR JANUARY TO JUNE, 2026

S/NO	MONTHS	EKSG SALARY REFUND	JAAC REFUND	ECA DEDUCTIONS REFUND	MDAs REFUND	TOTAL
		₦	₦	₦	₦	₦
1	JANUARY	14,688,853.00	7,864,121.62	-	-	22,552,974.62
2	FEBRUARY	4,522,971.63	7,864,121.62	-	-	12,387,093.25
3	MARCH	10,218,261.65	7,864,121.62	-	-	18,082,383.27
4	APRIL	5,353,409.10	7,864,121.62	-	-	13,217,530.72
5	MAY	7,555,251.88	7,864,121.62	-	-	15,419,373.50
6	JUNE	10,767,013.71	7,864,121.62	-	-	18,631,135.33
	TOTAL	53,105,760.97	47,184,729.72	-	-	100,290,490.69

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

Transaction Details: Fund transfer - EKSG Bank Account Monitoring System

S/N	SOURCE BANK	SOURCE ACCOUNT NAME	SOURCE ACCOUNT NUMBER	BENEFICIARY BANK	BENEFICIARY ACCOUNT NAME	BENEFICIARY ACCOUNT NUMBER	AMOUNT (₦)
							JAN -JUNE, 2026
1	Premium Trust Bank	EKSG TSA	0080024718	First City Monument Bank	TEACHING SERVICE COMMISSION OVERHEAD ACCOUNT	0537177025	14,228,197.52
		TOTAL OUTFLOWS		TOTAL			14,228,197.52
		NET RECEIPT (TSA SWEEPING)					0.00

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			₦	₦	₦	₦
	10000000000	Administration Sector				
1	011100100100	Government House And Protocol	153,812,910.77	153,584,374.60	(228,536.17)	153,324,592.27
2	011100100200	Deputy Governor's Office	53,087,450.35	47,524,344.77	(5,563,105.58)	47,419,363.57
3	011100300100	Ekiti State Boundary Commission	13,449,543.73	17,886,745.14	4,437,201.41	17,827,048.21
4	011100400100	Ekiti State Sustainable Development Goal	19,338,044.92	22,917,666.17	3,579,621.25	22,917,666.17
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	17,959,247.49
6	011100600100	Ekiti State Emergency Management Agency	21,838,028.35	19,950,349.27	(1,887,679.08)	19,950,349.27
7	011100700100	Ekiti State Bureau Of Public Procurement	61,207,438.22	62,146,028.86	938,590.63	61,848,494.22
8	011101000100	Office Of Transformation And Strategy	22,078,069.85	24,481,186.53	2,403,116.68	24,343,126.35
9	011102100100	Ekiti State Liaison Office Abuja	13,338,951.69	14,271,308.75	932,357.06	14,194,490.25
10	011102100500	Ekiti State Liaison Office Lagos	19,816,690.35	17,869,528.85	(1,947,161.50)	17,789,408.00
11	011103300100	Ekiti State Aid Control Agency	13,962,110.50	12,475,463.49	(1,486,647.01)	12,475,463.49
12	011103700100	Muslim Pilgrim Board	11,776,259.54	10,130,211.78	(1,646,047.76)	10,130,211.78
13	011103800100	Christian Pilgrim Board	13,117,613.51	12,642,486.43	(475,127.08)	12,642,486.43
14	011111200100	General Adminsitration Department	96,395,230.39	107,027,833.29	10,632,602.90	106,137,595.76
15	011111300100	Ekiti State Pension Commission	30,296,975.31	33,000,000.00	2,703,024.69	29,389,491.78
16	011111300200	Pension Transition Arrangement Department	38,754,660.37	34,481,410.30	(4,273,250.07)	34,498,818.67
	011113200100	Inter-Governmental And Integration Affairs	240,139.54			
17	011200100100	Ekiti State House Of Assembly	689,748,863.97	1,065,000,000.00	375,251,136.03	586,267,997.74
18	012300100100	Ministry Of Information And Value Orientation	102,314,438.72	104,750,368.74	2,435,930.02	104,318,360.64
19	012300300100	Broadcasting Service Of Ekiti State	214,504,689.38	225,368,532.34	10,863,842.96	224,401,890.51
20	012500600100	Office Of Establishment And Service Matters	72,030,042.94	84,011,887.15	11,981,844.21	83,250,256.70
21	012500700100	Office Of Capacity Development And Reform	24,688,359.82	26,332,596.15	1,644,236.33	26,071,964.30
22	014000100100	Ekiti State Auditor General Office	101,711,684.93	114,535,112.19	12,823,427.26	112,583,116.95
23	014000200100	Local Government Auditor General Office	42,125,123.42	45,174,842.21	3,049,718.79	45,064,720.74
24	014000300100	Ekiti State Audit Service Commission	13,791,686.74	4,426,841.36	(9,364,845.38)	4,426,841.36
25	014700100100	Ekiti State Civil Service Commission	33,379,971.77	36,880,345.39	3,500,373.62	36,507,011.90
26	014800100100	Ekiti State Independence Electoral Commission	87,619,476.58	93,541,186.78	5,921,710.20	93,356,019.78
27	016101300200	Political And Economic Affairs	2,426,674,249.31	2,463,845,984.14	37,171,734.83	2,443,039,974.41
28	016101700100	Cabinet And Special Services	35,644,269.70	34,523,885.79	(1,120,383.92)	34,291,557.52
		TOTAL ADMINISTRATION SECTOR	4,426,742,974.67	4,888,780,520.42	462,037,545.75	4,396,427,566.26

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N
					-	
	020000000000	ECONOMIC SECTOR			-	
29	021500100100	Ministry Of Agriculture And Food Security	484,586,879.83	447,633,167.28	(36,953,712.55)	446,192,939.10
30	021510200100	Agricultural Development Programme	141,286,254.42	156,274,451.37	14,988,196.95	155,381,875.99
31	021511000100	Fountain Marketing Agricultural Agency	25,449,391.44	29,872,885.79	4,423,494.35	29,674,186.43
32	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	22,105,009.99	23,024,075.69	919,065.70	22,679,188.07
33	022000100100	Ministry Of Finance	67,727,972.15	73,610,037.78	5,882,065.63	73,610,037.78
34	022000700100	Office Of The Accountant General	928,006,051.78	1,001,792,314.02	73,786,262.24	862,929,492.20
35	022000701100	Central Internal Audit	23,140,983.65	26,236,859.64	3,095,875.99	25,479,877.36
36	022000800100	Ekiti State Board Of Internal Revenue Service	-	9,434,536.37	9,434,536.37	18,869,072.74
37	022000800200	Signage And Advertisement Agency	14,593,181.05	12,619,368.81	(1,973,812.24)	12,619,368.81
38	022200100100	Ministry Of Investment, Trade And Innovations	219,947,143.74	220,318,951.68	371,807.94	218,662,212.34
	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	17,252,787.58	17,978,614.43		
39	022700100100	Bureau Of Employment, Labour And Productivity	19,977,921.68	19,666,754.74	(311,166.95)	19,556,203.39
40	022700700100	Job Creation And Employment Agency	12,888,900.09	12,187,337.32	(701,562.77)	12,018,227.00
41	022800100100	Bureau Of Information, Communication And Technology (ICT)	40,542,351.88	38,886,111.24	(1,656,240.64)	38,501,988.66
42	023100100100	Ekiti State Electricity Board	96,178,023.95	100,220,008.48	4,041,984.52	99,367,559.95
43	023300100100	Ekiti State Mineral Resources Development Agency	24,167,811.32	21,836,056.43	(2,331,754.89)	21,826,448.53
44	023400100100	Ministry Of Works And Transportation	318,772,480.76	333,118,328.44	14,345,847.68	332,524,777.14
	022900100100	Ministry Of Transportation	25,975,738.61	10,000,000.00		
45	023400100300	Ekiti State Traffic Management Agency	42,681,051.68	38,969,534.64	(3,711,517.04)	38,969,534.64
46	023400100400	Ekiti State Public Works Corporation	36,081,421.68	36,317,441.19	236,019.50	35,995,944.07
47	023600100100	Ministry Of Arts, Culture And Tourism Development	88,175,547.64	95,649,572.58	7,474,024.94	90,844,774.78
48	023600100200	Bureau of Tourism	13,776,670.91	11,057,625.07	(2,719,045.84)	10,886,170.99
49	023800100100	Ministry Of Budget And Economic Planning	99,716,933.67	93,714,137.86	(6,002,795.81)	93,714,137.86
50	023800200100	State Bureau Of Statistics	45,049,384.48	43,404,586.27	(1,644,798.21)	43,224,818.32
51	025000100100	Fiscal Responsibility Commission	15,929,632.96	17,294,693.19	1,365,060.23	17,070,901.73
52	025200100100	Ekiti State Water Cooperation	218,762,794.86	233,654,806.15	14,892,011.29	232,649,897.28
53	025200100200	State Rural Water Supply And Sanitation Agency	37,988,801.53	39,022,805.75	1,034,004.22	38,928,299.51
54	025300000000	Ministry Of Housing And Urban Development	90,851,195.92	98,857,334.73	8,006,138.80	98,039,801.72
55	025301000100	Ekiti State Housing Corporation	94,383,543.35	96,961,139.20	2,577,595.85	96,318,587.06
56	026000100100	Bureau Of Lands	74,408,788.42	73,343,486.70	(1,065,301.73)	73,327,738.86
57	026000100200	Office Of Surveyor General	46,548,709.91	38,688,696.15	(7,860,013.76)	38,688,696.15
58	026000100400	Urban Renewal Agency	16,546,035.54	13,115,051.01	(3,430,984.54)	12,875,830.05
59	026100100100	Ministry Of Infrastructure And Public Utilities	138,501,243.05	137,311,850.91	(1,189,392.14)	137,016,923.64
		TOTAL ECONOMIC SECTOR	3,542,000,639.52	3,622,072,620.85	80,071,981.33	3,448,445,512.15

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N
	030000000000	LAW & JUSTICE SECTOR				
60	031800100100	The Judiciary	-	-	-	-
61	031801100100	Ekiti State Judicial Service Commission	-	-	-	-
62	032600000000	Ministry Of Justice	224,620,062.46	214,555,575.28	(10,064,487.19)	212,916,640.79
63	032600100100	Ekiti State Citizen's Right	-	-	-	-
64	032600100200	Office Of Public Defender	9,378,213.78	8,918,135.83	(460,077.95)	8,751,549.35
65	032600100300	Ekiti State Law Reform Commission	-	-	-	-
		TOTAL LAW & JUSTICE SECTOR	233,998,276.24	223,473,711.11	(10,524,565.14)	221,668,190.14
					-	
	040000000000	REGIONAL SECTOR			-	
66	045102100100	Ministry Of Regional and Special Duties	20,960,912.10	18,785,647.63	(2,175,264.47)	18,785,647.63
67	045102100200	Serve EKS Steering Committee	-	-	-	-
68	045102100300	Serve EKS	-	-	-	-
69	045102100400	Subvention To Dawn Commission	-	-	-	-
		TOTAL REGIONAL SECTOR	20,960,912.10	18,785,647.63	(2,175,264.47)	18,785,647.63
					-	
	050000000000	SOCIAL SECTOR			-	
70	051300100100	Ministry Of Youth And Sport Development	21,017,486.99	31,690,846.06	10,673,359.07	30,658,216.94
71	051305200100	Ekiti State Sport Council	78,441,784.84	76,708,154.37	(1,733,630.48)	76,656,995.47
72	051305300100	Ekiti State Office Of Disability	32,207,975.48	31,113,035.51	(1,094,939.97)	31,058,645.65
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	105,484,841.53	109,034,185.62	3,549,344.09	108,161,476.68
74	051700100100	Ministry Of Education, Science And Technology	781,274,705.11	769,666,751.35	(11,607,953.76)	766,904,875.50
75	051700100400	Ekiti State Libabry Board	19,853,692.49	21,653,222.75	1,799,530.26	21,092,971.62
76	051700100500	Education Trust Funds	20,324,128.74	18,682,876.40	(1,641,252.34)	18,682,876.40
77	051700100600	State Universal Basic Education Board	524,195,431.62	509,802,542.20	(14,392,889.43)	508,707,922.06
78	051701000100	Agency For Adult And Non Formal Education	29,426,794.08	32,769,868.81	3,343,074.73	32,446,877.11
79	051702600100	School Of Agriculture And Enterprise Agency	16,100,992.96	14,165,544.12	(1,935,448.84)	14,165,544.12
80	051705300100	Ekiti State Board For Technical And Vocational Education	187,196,647.44	195,606,850.06	8,410,202.62	194,844,149.10
81	051705400100	Ekiti State Scholarship Board	10,826,267.26	11,712,174.14	885,906.88	11,712,174.14
82	051705500100	Ekiti State Teaching Service Commission	12,331,921,592.93	11,246,503,708.71	(1,085,417,884.23)	10,695,819,495.14
83	051705500100	Ekiti State Teaching Service Commission (Secondary School Non-Teachi	121,860,684.53	-	(121,860,684.53)	119,222,658.74
84	052100100100	Ministry Of Health And Human Services	268,972,291.26	275,268,030.03	6,295,738.76	275,141,862.10
85	052100200100	Ekiti State Health Insurance Scheme	27,575,806.42	25,403,760.05	(2,172,046.37)	25,403,760.05
86	052100300100	Primary Healthcare Development	129,716,222.56	126,945,902.62	(2,770,319.95)	126,243,076.99

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			N	N	N	N
87	052110200100	Hospital Management Board	2,418,408,420.10	2,586,914,568.94	168,506,148.84	2,551,692,634.51
88	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	28,887,771.69	27,528,744.35	(1,359,027.34)	27,528,744.35
89	053500100100	Ministry Of Environment	160,122,208.05	153,422,720.96	(6,699,487.09)	153,422,720.96
90	053501600100	State Environmental Protection Agency	15,920,312.21	20,395,559.68	4,475,247.47	20,124,413.22
91	053505300100	Ekiti State Waste Management Board	58,708,520.82	64,077,312.52	5,368,791.70	63,570,102.26
92	053505400100	Ekiti State Forestry Commission	124,476,503.23	127,927,867.48	3,451,364.25	127,898,251.12
93	055100100100	Ministry Of Local Government Affairs	57,386,262.46	62,065,785.15	4,679,522.69	61,240,193.95
94	055100200100	Bureau Of Chieftaincy Affairs	26,975,822.66	27,187,769.43	211,946.76	26,828,631.72
95	055100300100	Bureau Of Rural And Community Development	40,361,118.24	39,700,844.09	(660,274.15)	39,700,844.09
		TOTAL SOCIAL SECTOR	17,637,644,285.70	16,605,948,625.34	(1,031,695,660.37)	16,128,930,113.99
					-	
		SUMMARY OF PERSONNEL COST ON SECTOR			-	
	A	ADMINISTRATION SECTOR	4,426,742,974.67	4,888,780,520.42	462,037,545.75	4,396,427,566.26
	B	ECONOMIC SECTOR	3,542,000,639.52	3,622,072,620.85	80,071,981.33	3,448,445,512.15
	C	LAW AND JUSTICE SECTOR	233,998,276.24	223,473,711.11	(10,524,565.14)	221,668,190.14
	D	REGIONAL SECTOR	20,960,912.10	18,785,647.63	(2,175,264.47)	18,785,647.63
	E	SOCIAL SECTOR	17,637,644,285.70	16,605,948,625.34	(1,031,695,660.37)	16,128,930,113.99
		TOTAL (A)	25,861,347,088.23	25,359,061,125.33	(502,285,962.90)	24,214,257,030.17
	SUPPLEMENTARY NOTE 6B: EMPLOYEES BENEFITS					
		CORPERS ALLOWANCE	31,100,909.69	26,080,090.26		25,769,639.99
		REPATRIATION	19,971,751.51	12,147,600.79		13,058,577.15
		LOCUM/INTERN	1,339,296.92	717,802.96		714,793.30
		TOTAL (B)	52,411,958.12	38,945,494.01		39,543,010.44
		GRAND TOTAL OF CASH (A+B)	25,913,759,046.35	25,398,006,619.34		24,253,800,040.61

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	PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
1	011100100100	Government House And Protocol	1,538,795,013.84	1,278,383,549.95	1,186,529,324.51	1,160,014,702.74	719,682,591.09	1,728,185,169.38	-	497,149,158.32	1,183,688.48	1,351,772,235.19	9,461,695,433.50	12,504,351,882.90	3,042,656,449.40	9,577,525,013.30
2	011100100200	Deputy Governor's Office	43,049,383.41	-	2,750,000.00	8,870,745.00	51,898,615.00	-	-	4,617,800.00	-	50,060,743.25	161,247,286.66	150,000,000.00	(11,247,286.66)	140,252,000.00
3	01111201600	Ekiti State Bureau of Local Content	1,501,000.00	-	231,000.00	437,750.00	-	-	-	-	-	330,250.00	2,500,000.00	3,100,000.00	600,000.00	2,500,000.00
4	011112000100	Ekiti State Consumer Protection Commission	1,569,000.00	-	1,223,000.00	600,000.00	-	-	-	-	-	1,608,000.00	5,000,000.00	12,500,000.00		
5	011100200100	Special Adviser On Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	011100200200	Office of Corporate Sector Relations and Federal Matters	-	-	-	-	-	-	-	-	-	-	-	2,750,000.00	2,750,000.00	-
7	011100200300	Special Adviser On Allied Matters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	011100200400	Special Adviser On Tertiary Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	011100200500	Special Adviser Governance, Reforms & Innovation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	011100200600	Senior Sepcial Adviser Policy, Strategy And Speeches	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	011100200700	Special Adviser Governor Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	011100200800	Special Adviser Communication And Strategy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	011100200900	Special Adviser Policy And Documentation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	011100201000	Special Adviser Mobilization, Urban And Rural	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	011100201100	Special Adviser NGO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	011100201200	Special Assistant Protocol	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	011100201300	Senior Special Assistant National Assembly	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	011100201400	DG Development Partnership	1,031,250.00	-	562,500.00	1,218,750.00	562,500.00	-	-	-	-	375,000.00	3,750,000.00	10,000,000.00	6,250,000.00	3,750,000.00
19	011100201500	Special Adviser On Social Investment	1,075,000.00	-	200,000.00	325,000.00	100,000.00	-	-	-	-	300,000.00	2,000,000.00	2,430,000.00	430,000.00	2,000,000.00
20	011100201600	Special Adviser On Economic Matters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	011100201700	Office Of The Senior Special Assistant (Special Duties)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	011100201800	Office Of The SSA (Tourism)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	011100201900	Capital Development Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	011100300100	Ekiti State Boundary Commission	1,158,000.00	-	487,200.00	227,800.00	-	-	-	-	-	127,000.00	2,000,000.00	3,000,000.00	1,000,000.00	2,000,000.00
25	011100300200	Boundary Technical Committee	520,000.00	-	150,000.00	80,000.00	40,000.00	-	-	-	-	210,000.00	1,000,000.00	1,250,000.00	250,000.00	1,000,000.00
26	011100400100	Ekiti State Sustainable Development Goal	2,350,000.00	-	850,000.00	1,647,444.75	197,359.24	849,119.58	-	-	6,076.43	100,000.00	6,000,000.00	9,000,000.00	3,000,000.00	6,250,814.96
27	011100400200	Development Relation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	011100400300	CGS To LGAs Track	690,000.00	-	240,000.00	310,000.00	-	440,000.00	-	-	-	-	1,680,000.00	1,682,000.00	2,000.00	1,400,000.00
29	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	979,200.00	10,000.00	110,800.00	-	-	-	-	-	-	50,000.00	1,150,000.00	-	(1,150,000.00)	1,000,000.00
30	011100500200	Ekiti State Enterprise Development Agency	520,700.00	-	329,300.00	-	-	-	-	-	-	-	850,000.00	-	(850,000.00)	700,000.00

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	PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
31	011100202000	Office of Special Adviser on Ekiti State Mortgage Board	4,594,801.00	-	792,000.00	1,810,000.00	-	-	-	-	-	80,000.00	7,276,801.00	5,000,000.00	(2,276,801.00)	3,820,000.00
32	011100202400	Office of Special Adviser on Human Capital Development and Allied Matters	-	-	-	-	-	-	-	-	-	-	-	25,000,000.00	25,000,000.00	-
33	011100600100	Ekiti State Emergency Management Agency	6,408,000.00	-	335,000.00	1,952,000.00	-	3,392,000.00	-	-	-	2,085,000.00	14,172,000.00	35,000,000.00	20,828,000.00	66,610,000.00
34	011100600200	Control Monitoring and Disaster Management Department	2,750,000.00	-	-	-	-	-	-	-	-	-	2,750,000.00	1,500,000.00	(1,250,000.00)	950,000.00
35	011100700100	Ekiti State Bureau Of Public Procurement	3,000,000.00	-	3,900,000.00	4,450,000.00	1,800,000.00	-	-	-	-	600,000.00	13,750,000.00	36,000,000.00	22,250,000.00	11,250,000.00
36	011100700200	Supervision And Monitoring Of Projects	1,200,000.00	-	360,000.00	600,000.00	240,000.00	-	-	-	-	-	2,400,000.00	2,400,000.00	-	2,000,000.00
37	011100900100	Coordinating Units for National Council of Public Procurement and Heads of Procurement at Sub-	3,000,000.00	-	1,000,000.00	1,000,000.00	-	-	-	-	-	1,000,000.00	6,000,000.00	3,000,000.00		
38	011100800100	Office Of Economic Preservation And General Enforcement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	011100800200	Safe City	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	011101000100	Office Of Transformation And Service Delivery	4,124,000.00	-	1,031,000.00	66,834,000.00	-	-	-	-	-	175,000.00	72,164,000.00	50,000,000.00	(22,164,000.00)	11,250,000.00
41	011101000200	Civil Service Transformation	150,000.00	-	135,000.00	-	20,000.00	-	-	-	-	395,000.00	700,000.00	2,500,000.00	1,800,000.00	700,000.00
42	011101000300	Transformation, Monitoring and Compliance	3,315,000.00	-	240,000.00	190,000.00	-	-	-	-	-	1,255,000.00	5,000,000.00	6,000,000.00	1,000,000.00	5,000,000.00
43	011102100100	Ekiti State Liaison Office Abuja	10,626,500.00	4,676,049.50	883,500.00	2,823,200.00	140,000.00	-	-	-	-	15,711,800.00	34,861,049.50	27,500,000.00	(7,361,049.50)	20,691,049.50
44	011102100200	Ekiti State Governor Lodge Abuja	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	011102100300	Deputy Governor Lodge Abuja	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	011102100400	Maintenance Of Liaison Office Staff Quarters Abuja	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	011102100500	Ekiti State Liaison Office Lagos	2,500,000.00	100,000.00	856,671.52	3,175,000.00	-	-	-	-	-	2,107,000.00	8,738,671.52	7,200,000.00	(1,538,671.52)	8,326,400.00
48	011102100600	Ekiti State Liaison Office Akure	325,000.00	-	150,000.00	125,000.00	-	-	-	-	-	150,000.00	750,000.00	900,000.00	150,000.00	750,000.00
49	011103300100	Ekiti State Aid Control Agency	760,000.00	-	231,000.00	99,600.00	263,000.00	-	-	-	-	1,164,800.00	2,518,400.00	12,500,000.00	9,981,600.00	1,500,000.00
50	011103700100	Muslim Pilgrim Board	183,546,884.08	-	250,000.00	300,000.00	150,000.00	-	-	-	-	-	184,246,884.08	97,511,500.00	(86,735,384.08)	188,698,099.10
51	011103800100	Christian Pilgrim Board	727,000.00	-	53,500.00	196,000.00	2,425,000.00	-	23,500.00	-	-	-	3,425,000.00	97,511,500.00	94,086,500.00	4,258,760.00
52	011110100100	Bureau Of Special Projects	3,142,500.00	-	727,500.00	-	-	145,000.00	-	465,000.00	-	20,000.00	4,500,000.00	15,050,000.00	10,550,000.00	4,250,000.00
53	011110500100	Office Of The Chief Of Staff	119,437,779.91	-	143,289,647.32	34,082,593.57	-	-	-	-	-	689,979.20	297,500,000.00	1,250,400,000.00	952,900,000.00	164,500,000.00
54	011111100100	Public Private Partnership	10,000.00	-	129,100.00	90,500.00	44,800.00	-	-	-	-	75,600.00	350,000.00	-	(350,000.00)	350,000.00
55	011111200100	General Administration Department	10,231,250.00	-	1,041,750.00	56,542,936.00	-	-	-	-	-	4,382,000.00	72,197,936.00	100,000,000.00	27,802,064.00	61,850,000.00
56	011111200200	Petroleum Product Consumer Protection Agency	300,000.00	-	-	200,000.00	-	-	-	-	-	-	500,000.00	1,000,000.00	500,000.00	500,000.00
57	011111200300	Utility Service Department	510,250.00	-	83,250.00	83,500.00	-	-	-	-	-	118,000.00	795,000.00	600,000.00	(195,000.00)	500,000.00
58	011111200400	Government Asset Unit	368,000.00	-	63,200.00	200,000.00	-	-	-	-	-	168,800.00	800,000.00	1,200,000.00	400,000.00	200,000.00

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	PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
59	011111200500	Office Of Chief Of Protocol (SCOP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	011111200600	Maintenance Of Governor's Lodge (Gh&P)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	011111200700	Secretariat, Office of the Governor	4,791,666.66	-	2,916,666.66	5,000,000.00	-	-	-	-	-	2,291,666.68	15,000,000.00	18,000,000.00	3,000,000.00	15,000,000.00
62	011111200800	AUDA-NEPAD	100,000.00	-	75,000.00	75,000.00	-	-	-	-	-	-	250,000.00	350,000.00	100,000.00	250,000.00
63	011111200900	Open Governor Partnership (OGP Activities)	200,000.00	-	150,000.00	100,000.00	-	-	-	-	-	50,000.00	500,000.00	1,500,000.00	1,000,000.00	500,000.00
64	011111201000	3 SSAs Special Projects (for 3 Senatorial Districts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	011111201100	SSA Diaspora	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	011111201200	SSA Statistics	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	011111201300	SSA Development Partnership	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	011111201300	Citizenship Engagement Office (GH&P)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	011111300100	Ekiti State Pension Commission	2,410,545.00	-	3,496,000.00	3,300,000.00	2,897,180.00	20,000,000.00	-	-	-	689,000.00	32,792,725.00	27,500,000.00	(5,292,725.00)	32,792,725.00
70	011111300200	Pension Transition Arrangement Department	590,000.00	-	683,500.00	652,000.00	100,000.00	-	-	-	-	2,974,500.00	5,000,000.00	5,000,000.00	-	4,500,000.00
71	011111300300	Pension Department	400,000.00	-	68,750.00	-	-	-	-	-	-	531,250.00	1,000,000.00	1,225,000.00	225,000.00	1,000,000.00
72	011111400100	Chief Press Secretary	35,571,542.78	-	17,785,771.39	17,785,771.39	8,892,885.69	-	8,964,028.77	-	-	-	89,000,000.02	125,100,000.00	36,099,999.98	70,500,000.00
73	011113200100	Inter-Governmental And Integration Affairs	416,000.00	-	-	167,000.00	240,000.00	130,000.00	-	167,000.00	-	230,000.00	1,350,000.00	-	(1,350,000.00)	1,350,000.00
74	011200100100	Ekiti State House Of Assembly	861,037,324.87	-	10,577,300.00	165,935,143.34	239,254,951.26	301,998,161.00	-	2,613,000.00	-	165,949,719.62	1,747,365,600.09	2,882,250,000.00	1,134,884,399.91	1,139,129,132.44
75	011200200100	House Of Assembly Service Commission	-	-	-	-	-	-	-	-	-	-	-	123,458,135.43	123,458,135.43	-
76	011200100200	Legislative Service Loans Board	-	-	-	-	-	100,000,000.00	-	-	-	-	100,000,000.00	131,800,000.00	31,800,000.00	-
77	012300100100	Ministry Of Information And Value Orientation	2,500,000.00	-	275,000.00	751,470.00	-	59,636,000.00	-	-	-	75,473,530.00	138,636,000.00	162,500,000.00	23,864,000.00	116,566,470.00
78	012300400100	Bureau of Civic Orientation	517,500.00	237,500.00	537,500.00	285,000.00	352,500.00	327,500.00	-	-	-	242,500.00	2,500,000.00	25,000,000.00	22,500,000.00	2,000,000.00
79	012300300100	Broadcasting Service Of Ekiti State	407,000.00	-	389,000.00	665,000.00	217,000.00	-	-	-	-	72,000.00	1,750,000.00	75,000,000.00	73,250,000.00	50,196,496.05
80	012500100100	Head Of Service	20,735,461.00	350,000.00	1,050,250.00	2,075,775.00	2,677,500.00	-	-	-	-	1,686,000.00	28,574,986.00	22,500,000.00	(6,074,986.00)	16,817,500.00
81	012500500100	Public Service Coordinating Unit	200,000.00	-	200,000.00	50,000.00	-	-	-	-	-	500,000.00	950,000.00	1,140,000.00	190,000.00	950,000.00
82	012500600100	Office Of Establishment And Service Matters	10,750,000.00	-	3,176,000.00	276,000.00	176,000.00	-	-	-	-	8,322,000.00	22,700,000.00	20,000,000.00	(2,700,000.00)	36,520,000.00
83	012500600200	Establishment And Management Services	936,000.00	-	406,000.00	138,000.00	20,000.00	-	-	-	-	-	1,500,000.00	1,800,000.00	300,000.00	1,500,000.00
84	012500600300	Staff Matter And Industrial Relation	913,000.00	-	270,000.00	262,500.00	54,500.00	-	-	-	-	-	1,500,000.00	1,800,000.00	300,000.00	1,500,000.00
85	012500600400	Labour And Industrial Relation	21,230,000.00	-	9,570,000.00	1,280,000.00	270,000.00	-	-	-	-	20,900,000.00	53,250,000.00	25,000,000.00	(28,250,000.00)	52,096,200.00
86	012500600500	Hosting of Public Service Games	500,000.00	-	-	-	-	-	-	-	-	-	500,000.00	600,000.00	100,000.00	500,000.00

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	PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
87	012500600600	Peer Review Service Programme For HOS And PS	825,000.00	-	289,000.00	-	-	-	-	-	-	386,000.00	1,500,000.00	1,800,000.00	300,000.00	1,500,000.00
88	012500600700	Staff Housing Loan Board	200,000.00	-	210,000.00	40,000.00	-	-	-	-	-	50,000.00	500,000.00	600,000.00	100,000.00	500,000.00
89	012500600800	Nigeria Legion	-	-	-	-	-	-	-	-	-	-	-	1,450,000.00	1,450,000.00	-
90	012500700100	Ministry Of Capacity Development And Training	2,002,000.00	-	1,322,000.00	583,500.00	-	45,000,000.00	-	-	-	1,132,500.00	50,040,000.00	40,000,000.00	(10,040,000.00)	24,790,000.00
91	012500700200	Training And Man Power Department	166,500.00	-	137,000.00	127,000.00	-	-	-	-	-	69,500.00	500,000.00	600,000.00	100,000.00	500,000.00
92	012500700300	Staff Development Centre	330,000.00	-	37,500.00	-	-	132,500.00	-	-	-	-	500,000.00	1,100,000.00	600,000.00	500,000.00
93	014000100100	Ekiti State Auditor General Office	6,300,000.00	-	12,931,892.22	12,450,000.00	5,430,000.00	2,400,000.00	-	-	-	4,800,000.00	44,311,892.22	70,011,540.00	25,699,647.78	36,926,576.25
94	014000100200	Pension And Gratuities	120,000.00	-	59,000.22	96,000.00	60,000.00	-	-	-	-	-	335,000.22	335,000.00	(0.22)	279,166.66
95	014000100300	Government Account Management Units	120,000.00	-	59,000.22	96,000.00	60,000.00	-	-	-	-	-	335,000.22	335,000.00	(0.22)	279,166.66
96	014000100400	Auditing Of Secondary Schools In Ekiti	600,000.00	-	360,000.00	609,999.78	480,000.00	-	-	-	-	-	2,049,999.78	2,050,000.00	0.22	1,708,333.34
97	014000100500	Monitoring And Special Audit Department	180,000.00	-	150,000.00	270,000.00	-	-	-	-	-	99,999.78	699,999.78	700,000.00	0.22	583,333.34
98	014000200100	Local Government Auditor General Office	10,633,333.32	-	11,433,333.33	18,633,333.33	6,800,000.00	1,000,000.00	-	-	-	1,500,000.00	49,999,999.98	45,000,000.00	(4,999,999.98)	41,666,666.65
99	014000300100	Ekiti State Audit Service Commission	9,000,000.00	-	5,500,000.02	4,750,000.02	10,750,000.02	-	-	-	-	6,999,999.94	37,000,000.00	60,000,000.00	23,000,000.00	30,833,333.35
100	014500100100	Public Complaint Commission	158,088.25	-	131,617.65	282,720.60	113,970.60	-	-	-	-	63,602.90	750,000.00	1,625,000.00	875,000.00	750,000.00
101	014700100100	Ekiti State Civil Service Commission	7,091,500.00	-	400,100.00	854,350.00	-	-	-	-	-	2,850,050.00	11,196,000.00	15,000,000.00	3,804,000.00	11,196,000.00
102	014700100200	Personnel Department	880,000.00	-	250,000.00	75,000.00	-	-	-	-	-	45,000.00	1,250,000.00	1,500,000.00	250,000.00	1,250,000.00
103	014700100300	Appointment Department	775,000.00	-	175,000.00	170,000.00	-	-	-	-	-	130,000.00	1,250,000.00	1,500,000.00	250,000.00	1,250,000.00
104	014800100100	Ekiti State Independence Electoral Commission	10,600,000.00	-	250,000.00	1,000,000.00	350,000.00	-	-	-	-	300,000.00	12,500,000.00	17,500,000.00	5,000,000.00	7,870,000.00
105	016500100100	Ministry of Special Duties	3,208,000.00	-	640,000.00	839,500.00	30,000.00	-	-	-	-	532,500.00	5,250,000.00	7,500,000.00		
106	016100100100	Secretary To The State Government	12,235,000.00	-	1,000,000.00	3,236,000.00	992,676.00	21,800,000.00	-	-	-	2,250,000.00	41,513,676.00	45,000,000.00	3,486,324.00	37,114,500.00
107	016101300200	Political And Economic Affairs	6,081,052.00	-	1,305,700.00	3,735,000.00	-	-	-	-	-	128,522,224.80	139,643,976.80	450,000,000.00	310,356,023.20	253,211,036.10
108	016101300300	Economic P & E	200,000.00	-	100,000.00	100,000.00	-	-	-	-	-	100,000.00	500,000.00	625,000.00	125,000.00	500,000.00
109	016101300400	Political And Inter-Party	4,000,000.00	-	675,000.00	325,000.00	-	30,000,000.00	-	-	-	4,000,000.00	39,000,000.00	40,500,000.00	1,500,000.00	33,750,000.00
110	016101300500	Quarterly Legislative Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	016101300600	Policy And Strategy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	016101300700	NIREC	250,000.00	-	150,000.00	100,000.00	-	-	-	-	-	1,000,000.00	1,500,000.00	1,750,000.00	250,000.00	1,500,000.00
113	016101300800	Parastatals Affair Department	1,250,000.00	-	300,000.00	550,000.00	-	-	-	-	-	400,000.00	2,500,000.00	5,700,000.00	3,200,000.00	2,500,000.00
114	016101300100	Cabinet And Special Services	4,033,000.00	-	6,129,670.00	3,482,270.00	1,181,000.00	-	-	3,197,380.00	-	15,117,680.00	33,141,000.00	41,500,000.00	8,359,000.00	31,772,500.00
115	016101300200	Safe City	899,000.00	-	800,000.00	810,000.00	310,000.00	-	-	-	-	381,000.00	3,200,000.00	6,000,000.00	2,800,000.00	3,200,000.00

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	PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
116	016101300300	Ekiti State Security Trust Fund	835,000.00	-	275,000.00	180,000.00	277,500.00	-	-	-	-	432,500.00	2,000,000.00	2,400,000.00	400,000.00	2,000,000.00
117	016101300400	Maintenance of Exco Chamber	-	-	-	690,500.00	261,500.00	-	-	-	-	-	952,000.00	1,142,400.00	190,400.00	952,000.00
		TOTAL ADMINISTRATION SECTOR	3,001,444,026.12	1,283,757,099.45	1,445,912,795.06	1,601,371,355.52	1,059,813,028.90	8,840,490,373.78	8,987,528.77	508,209,338.32	1,189,764.91	1,886,185,931.36	19,637,361,242.19	18,992,583,958.33	(644,777,283.87)	23,368,883,272.70
118	021500100100	Ministry Of Agriculture And Food Security	20,490,000.00	-	1,450,000.00	2,450,000.00	4,810,000.00	-	-	500,000.00	-	4,990,000.00	34,690,000.00	50,000,000.00	15,310,000.00	27,250,000.00
119	021510200100	Agricultural Development Programme	4,772,000.00	-	101,000.00	933,000.00	-	-	-	-	-	1,502,000.00	7,308,000.00	7,500,000.00	192,000.00	3,500,000.00
120	053505400100	Ekiti State Forestry Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	021511000100	Fountain Marketing Agricultural Agency	1,171,444.44	-	210,000.00	189,455.56	71,000.00	-	-	-	-	108,100.00	1,750,000.00	2,100,000.00	350,000.00	1,750,000.00
122	021511500100	Monitoring And Task Force On Forestry Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	021511600100	Fadama Project	450,000.00	-	580,000.00	270,000.00	60,000.00	-	-	-	-	140,000.00	1,500,000.00	2,500,000.00	1,000,000.00	1,500,000.00
124	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	500,000.00	200,000.00	200,000.00	270,000.00	70,000.00	-	-	-	-	260,000.00	1,500,000.00	4,000,000.00	2,500,000.00	1,500,000.00
125	021511800100	Agricultural Marketing Project (RAAMP)	180,000.00	-	500,000.00	960,000.00	-	360,000.00	-	-	-	-	2,000,000.00	3,037,500.00	1,037,500.00	2,500,000.00
126	021512200100	Ekiti State Rural Access Road Authority (EKRARA)	1,033,000.00	-	300,000.00	175,000.00	-	-	-	-	-	492,000.00	2,000,000.00	25,000,000.00		
127	021512300100	Ekiti State Roads Fund (ESRF)	900,000.00	-	560,000.00	160,000.00	140,000.00	-	-	-	-	240,000.00	2,000,000.00	72,150,000.00		
128	022000100100	Ministry Of Finance	30,845,000.00	-	1,565,000.00	277,474,000.00	750,000.00	10,428,313,695.65	3,116,209,713.78	-	-	397,016,000.00	14,252,173,409.43	10,102,126,240.85	(4,150,047,168.59)	9,894,610,868.26
129	022000100200	State Revenue And Investment	175,000.00	-	175,000.00	140,000.00	135,000.00	-	-	-	-	225,000.00	850,000.00	1,250,000.00	400,000.00	850,000.00
130	022000100300	Fiscal Committee Secretariat	300,000.00	-	2,400,000.00	-	-	-	-	-	-	6,300,000.00	9,000,000.00	9,000,000.00	-	7,500,000.00
131	022000100400	Expenditure Department	825,000.00	-	380,000.00	2,295,000.00	-	-	-	-	-	-	3,500,000.00	4,200,000.00	700,000.00	3,500,000.00
132	022000100500	State Finance Department	500,000.00	-	500,000.00	900,000.00	-	-	-	-	-	600,000.00	2,500,000.00	3,000,000.00	500,000.00	2,500,000.00
133	022000100600	State Wide Revenue Committee	500,000.00	-	500,000.00	400,000.00	400,000.00	-	-	-	-	450,000.00	2,250,000.00	2,800,000.00	550,000.00	2,250,000.00
134	022000100700	State Fiscal Efficiency Unit	250,000.00	-	400,000.00	450,000.00	-	-	-	-	-	150,000.00	1,250,000.00	1,800,000.00	550,000.00	1,250,000.00
135	022000100800	Community Of Public Finance Committee	275,000.00	-	490,000.00	350,000.00	135,000.00	-	-	-	-	-	1,250,000.00	1,750,000.00	500,000.00	1,250,000.00
136	022000100900	SABER Related Activities	275,000.00	-	490,000.00	350,000.00	135,000.00	-	-	-	-	-	1,250,000.00	1,750,000.00	500,000.00	1,250,000.00
137	022000200100	Debt Management Office	400,000.00	-	625,000.00	375,000.00	-	-	-	-	-	100,000.00	1,500,000.00	1,800,000.00	300,000.00	1,500,000.00
138	022005800100	Financial Reporting Management Centre	500,000.00	-	-	1,750,000.00	-	-	-	-	-	-	2,250,000.00	3,000,000.00	750,000.00	2,250,000.00
139	022000700100	Office Of The Accountant General	42,251,506.00	-	29,538,000.00	11,860,000.00	14,944,500.00	14,228,197.52	-	7,480,000.00	219,601,295.68	11,540,000.00	351,443,499.20	231,000,000.00	(120,443,499.20)	1,357,473,311.37
140	022000700200	Main Accounts Department	720,000.00	-	580,000.00	660,000.00	260,000.00	-	-	180,000.00	-	-	2,400,000.00	2,400,000.00	-	2,000,000.00
141	022000700300	IPSAS Streering Committee	150,000.00	-	210,000.00	120,000.00	60,000.00	-	-	120,000.00	-	60,000.00	720,000.00	1,500,000.00	780,000.00	600,000.00
142	022000700400	Central Pay Office	300,000.00	-	660,000.00	360,000.00	120,000.00	-	-	-	-	60,000.00	1,500,000.00	2,000,000.00	500,000.00	1,250,000.00
143	022000700500	Management Service Department	430,000.00	-	540,000.00	790,000.00	240,000.00	-	-	100,000.00	-	-	2,100,000.00	2,100,000.00	-	1,750,000.00

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	PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
144	022000700600	Implementation Of Treasury Single Accounts	300,000.00	-	840,000.00	1,020,000.00	420,000.00	-	-	120,000.00	-	-	2,700,000.00	2,700,000.00	-	2,250,000.00
145	022000700700	Funds Management	420,000.00	-	540,000.00	930,000.00	180,000.00	-	-	30,000.00	-	-	2,100,000.00	2,100,000.00	-	1,750,000.00
146	022000700800	State Integrated Financial Management	300,000.00	-	480,000.00	960,000.00	300,000.00	-	-	60,000.00	-	-	2,100,000.00	2,100,000.00	-	1,750,000.00
147	022000700900	Projects Financial Management Units	120,000.00	-	240,000.00	150,000.00	60,000.00	-	-	-	-	30,000.00	600,000.00	1,500,000.00	900,000.00	500,000.00
148	022000701000	Nigeria Civil Defence Corps	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149	022000701100	Central Internal Audit	8,109,581.00	-	870,634.00	175,500.00	543,450.00	-	-	-	-	3,200,835.00	12,900,000.00	23,000,000.00	10,100,000.00	13,279,600.00
150	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-	-	-	-	-	-	-	-	1,180,846,697.05	1,180,846,697.05	-
151	022000800200	Signage And Advertisement Agency	465,000.00	202,000.00	2,891,000.00	939,000.00	515,550.00	6,320,000.00	-	3,000,000.00	-	5,499,781.05	19,832,331.05	22,750,000.00	2,917,668.95	22,090,185.00
152	022000800300	Ekiti State Lotteries Commission	3,710,000.00	-	230,000.00	3,690,614.90	2,000,000.00	-	67,350.00	-	-	802,650.00	10,500,614.90	15,000,000.00	4,499,385.10	9,418,000.00
153	022005700100	Bureau of Assets Management	5,360,000.00	-	259,100.00	1,068,400.00	405,000.00	-	-	-	-	407,500.00	7,500,000.00	12,500,000.00		
154	022200100100	Ministry Of Trade, Industry, Investment And Ekiti State Export Promotion Council	21,557,420.00	-	3,392,610.00	2,304,000.00	200,000.00	-	-	-	-	7,176,320.00	34,630,350.00	30,000,000.00	(4,630,350.00)	21,691,700.00
155	022200100300		-	-	-	-	-	-	-	-	-	-	-	500,000.00	500,000.00	-
156	022200100400	Public Private Partnership	10,000.00	-	129,100.00	90,500.00	44,800.00	-	-	-	-	75,600.00	350,000.00	450,000.00	100,000.00	
157	022200100200	Steering Committee On Social Investment	-	-	-	-	-	-	-	-	-	-	-	600,000.00	600,000.00	-
158	022200600100	Cooperative Department & Coop. College Ijero Ekiti	1,405,000.00	-	593,500.00	56,500.00	-	-	-	-	-	445,000.00	2,500,000.00	3,000,000.00	500,000.00	2,500,000.00
159	022200900100	Technical Adviser On Ekiti Knowledge Zone	610,000.00	-	210,000.00	300,000.00	50,000.00	-	-	-	-	80,000.00	1,250,000.00	1,550,000.00	300,000.00	1,250,000.00
160	022201000100	Monitoring And Supervision Of Cooperative Societies	250,000.00	-	150,000.00	70,000.00	10,000.00	-	-	-	-	20,000.00	500,000.00	600,000.00	100,000.00	500,000.00
161	022201800100	State Cooperative Advisory Board	305,200.00	-	64,800.00	20,000.00	49,000.00	-	-	-	-	61,000.00	500,000.00	600,000.00	100,000.00	500,000.00
162	022205200100	Ekiti State Investment Promotion Agency	-	400,000.00	2,517,500.00	1,904,500.00	6,660,000.00	-	-	630,000.00	-	6,140,000.00	18,252,000.00	25,000,000.00	6,748,000.00	29,825,300.00
163	022205200300	Social Investment Coordinating office	6,020,000.00	-	55,000.00	200,000.00	75,000.00	-	-	-	-	150,000.00	6,500,000.00	5,500,000.00	(1,000,000.00)	4,817,000.00
164	022205400100	Ekiti State Micro Finance And Enterprise Development Agency	979,200.00	10,000.00	110,800.00	-	-	-	-	-	-	50,000.00	1,150,000.00	1,700,000.00	550,000.00	
165	022205400200	Ekiti State Enterprise Development Agency	520,700.00	-	329,300.00	-	-	-	-	-	-	-	850,000.00	950,000.00	100,000.00	
166	022700100100	Ministry of Wealth Creation and Employment	3,225,000.00	750,000.00	-	1,350,000.00	25,000.00	-	-	-	-	650,000.00	6,000,000.00	11,000,000.00	5,000,000.00	11,248,000.00
167	022700500100	Ekiti State Social Security Scheme	130,000.00	-	280,000.00	233,000.00	240,000.00	-	-	-	77,000.00	-	960,000.00	1,000,000.00	40,000.00	800,000.00
168	022700600100	Office of Human Capital Development and Allied Matters	845,000.00	-	770,000.00	420,000.00	220,000.00	-	-	-	-	495,000.00	2,750,000.00	-	(2,750,000.00)	2,500,000.00
169	022700700100	Job Creation And Employment Agency	310,000.00	-	320,000.00	100,000.00	175,000.00	-	-	-	-	295,000.00	1,200,000.00	1,200,000.00	-	1,000,000.00
170	022700700200	Ekiti State Employment Automation Centre	75,000.00	50,000.00	100,000.00	350,000.00	25,000.00	-	-	-	-	-	600,000.00	625,000.00	25,000.00	500,000.00
171	022800100100	Bureau Of Information, Communication And Technology (ICT)	1,900,000.00	179,292,488.00	750,000.00	1,000,000.00	-	-	-	-	-	3,350,000.00	186,292,488.00	100,000,000.00	(86,292,488.00)	110,702,464.00
172	023100100100	Ekiti State Electricity Board	5,266,662.00	118,730,699.36	-	-	-	-	-	2,074,675,265.19	-	-	2,198,672,626.55	1,900,000,000.00	(298,672,626.55)	1,696,820,892.75
173	023100100200	Monitoring Of Government House Premises/Town	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174	023100100300	Ekiti State Office Of Energy Matters	2,100,000.00	-	-	-	-	-	-	-	-	-	2,100,000.00	2,565,000.00	465,000.00	3,150,000.00
175	023100100400	Ekiti State Electricity Regulatory Bureau	1,895,000.00	-	150,000.00	105,000.00	-	-	-	-	-	350,000.00	2,500,000.00	-	(2,500,000.00)	12,071,000.00
176	023300100100	Ekiti State Mineral Resources Development Agency	500,000.00	3,000.00	180,500.00	10,000.00	85,000.00	-	-	35,000.00	1,900.89	184,599.11	1,000,000.00	2,500,000.00	1,500,000.00	2,326,000.00

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	PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
177	023305100100	Mineral Resources And Environmental Committee	375,000.00	-	20,000.00	-	-	-	-	50,000.00	-	555,000.00	1,000,000.00	1,400,000.00	400,000.00	1,000,000.00
178	023400100100	Ministry Of Works	3,470,000.00	170,000.00	417,500.00	1,839,000.00	475,000.00	-	-	697,500.00	-	431,000.00	7,500,000.00	12,500,000.00	5,000,000.00	7,250,000.00
179	023400100200	Planning Research And Statistics	500,000.00	-	-	-	-	-	-	-	-	-	500,000.00	600,000.00	100,000.00	500,000.00
180	023500100100	Ministry of Transportation	3,123,000.00	12,000.00	480,000.00	22,416,181.82	-	190,400,449.21	412,981,818.18	-	-	2,037,000.00	631,450,449.21	775,116,000.00	143,665,550.79	326,639,048.05
181	023500800100	Vehicle Inspection Office	1,500,000.00	-	300,000.00	600,000.00	150,000.00	-	-	-	-	450,000.00	3,000,000.00	3,000,000.00	-	2,500,000.00
182	023500200100	Ekiti State Traffic Management Agency	1,133,000.00	-	605,500.00	3,263,000.00	5,950,000.00	-	-	-	-	148,500.00	11,100,000.00	12,500,000.00	1,400,000.00	10,101,220.00
183	023500300100	Ekiti State Public Works Corporation	610,000.00	-	580,000.00	610,000.00	310,000.00	-	-	-	-	390,000.00	2,500,000.00	6,000,000.00	3,500,000.00	2,500,000.00
184	023500500100	Department Of Public Transportation	400,000.00	-	120,000.00	90,000.00	20,000.00	-	-	-	-	270,000.00	900,000.00	1,000,000.00	100,000.00	750,000.00
185	023500600100	Ekiti State International Cargo Airport	427,500.00	-	593,000.00	829,500.00	150,000.00	100,000.00	-	-	-	-	2,100,000.00	2,250,000.00	150,000.00	2,100,000.00
186	023600100100	Ministry Of Arts, Culture And Creative Economic	3,500,000.00	-	750,000.00	2,075,000.00	150,000.00	25,000,000.00	-	-	-	275,000.00	31,750,000.00	75,000,000.00	43,250,000.00	9,080,000.00
187	023600100200	Bureau of Tourism	8,015,000.00	-	1,825,000.00	1,935,000.00	500,000.00	-	-	-	-	-	12,275,000.00	25,000,000.00	12,725,000.00	10,260,000.00
188	023600100300	Council For Art And Culture	625,000.00	-	325,000.00	208,000.00	92,000.00	-	-	-	-	-	1,250,000.00	1,500,000.00	250,000.00	1,250,000.00
189	023800100100	Ministry Of Budget And Economic Planning	13,300,000.00	-	3,500,000.00	4,500,000.00	2,200,000.00	4,613,124.00	-	-	-	22,522,500.00	50,635,624.00	339,231,807.39	288,596,183.39	77,229,500.00
190	023800100200	Multi-Lateral Department	200,000.00	-	100,000.00	100,000.00	100,000.00	-	-	-	-	-	500,000.00	640,000.00	140,000.00	500,000.00
191	023800100300	Project Evaluation Committee	150,000.00	-	100,000.00	-	-	-	-	-	-	125,000.00	375,000.00	600,000.00	225,000.00	375,000.00
192	023800100400	Economic Development Council	150,000.00	-	125,000.00	100,000.00	-	-	-	-	-	-	375,000.00	600,000.00	225,000.00	375,000.00
193	023800100500	Devt. Planning & Strategy Committee	150,000.00	-	100,000.00	-	-	-	-	-	-	-	250,000.00	320,000.00	70,000.00	250,000.00
194	023800100600	Budget Department	500,000.00	-	500,000.00	350,000.00	-	-	-	-	-	-	1,350,000.00	2,000,000.00	650,000.00	1,350,000.00
195	023800100700	Budget Monitoring Committee	500,000.00	-	500,000.00	-	-	-	-	-	-	243,750.00	1,243,750.00	2,000,000.00	756,250.00	1,243,750.00
196	023800100800	State Projects Monitoring & Evaluation	250,000.00	-	150,000.00	-	-	-	-	-	-	100,000.00	500,000.00	750,000.00	250,000.00	500,000.00
197	023800100900	Sustainable Igr Committee	500,000.00	-	350,000.00	300,000.00	-	-	-	-	-	250,000.00	1,400,000.00	1,700,000.00	300,000.00	1,400,000.00
198	023800101000	Development Partners & Aids Coordinating Secretariat	150,000.00	-	-	100,000.00	-	-	-	-	-	-	250,000.00	500,000.00	250,000.00	250,000.00
199	023800101100	Medium Term Expenditure Framework Secretariat	250,000.00	-	150,000.00	100,000.00	-	-	-	-	-	-	500,000.00	1,041,889.41	541,889.41	500,000.00
200	023800101200	State Committee On Food & Nutrition	150,000.00	-	100,000.00	46,432,400.00	-	-	-	-	-	-	46,682,400.00	125,500,000.00	78,817,600.00	250,000.00
201	023800101300	Budget Tracking And Automation	150,000.00	-	100,000.00	-	-	-	-	-	-	-	250,000.00	500,000.00	250,000.00	250,000.00
202	023800101600	National Social Safety Net Programme (NASSP)/(YES50)	125,000.00	-	250,000.00	-	-	-	-	-	-	-	375,000.00	1,500,000.00	1,125,000.00	375,000.00
203	023800101400	Home Grown School Feeding	700,000.00	-	100,000.00	100,000.00	-	-	-	-	-	350,000.00	1,250,000.00	1,500,000.00	250,000.00	1,250,000.00
204	023800101500	Activities Of The National Cash Transfer Office	195,000.00	-	50,000.00	160,000.00	-	-	-	-	-	95,000.00	500,000.00	35,635,137.50	35,135,137.50	500,000.00

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	PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210	N	N	N	N
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
205	023800101700	/ Interface with Allied Body on FSP/MTEF	500,000.00	-	250,000.00	250,000.00	-	-	-	-	-	-	1,000,000.00	1,280,000.00	280,000.00	1,000,000.00
206	023800101800	N-Power	300,000.00	-	25,000.00	125,000.00	-	-	-	-	-	50,000.00	500,000.00	650,000.00	150,000.00	500,000.00
207	023800101900	Budget Reconciliation Committee	150,000.00	-	-	-	-	-	-	-	-	100,000.00	250,000.00	500,000.00	250,000.00	250,000.00
208	023800102000	Ipsas Platform Development And Related Activities	500,000.00	-	250,000.00	250,000.00	-	-	-	-	-	-	1,000,000.00	1,250,000.00	250,000.00	1,000,000.00
209	023800102100	Nec And Other Related Activities	1,250,000.00	-	-	-	-	-	-	-	-	-	1,250,000.00	2,000,000.00	750,000.00	1,250,000.00
210	023800102200	Inter-Ministerial Project Monitoring Task Force	250,000.00	-	250,000.00	-	-	-	-	-	-	-	500,000.00	640,000.00	140,000.00	500,000.00
211	023800102300	Automated Project Monitoring Information System	100,000.00	-	75,000.00	75,000.00	-	-	-	-	-	-	250,000.00	500,000.00	250,000.00	250,000.00
212	023800102400	Project Monitoring Committee	500,000.00	-	250,000.00	150,000.00	-	-	-	-	-	100,000.00	1,000,000.00	1,280,000.00	280,000.00	1,000,000.00
213	023800102500	Newly Created Mdms	-	-	-	-	-	-	-	-	-	-	-	83,810,728.66	83,810,728.66	110,302,390.00
214	023800102600	State CARES Coordinating Unit (SCCU)	100,000.00	-	100,000.00	1,600,000.00	-	-	-	-	-	1,710,000.00	3,510,000.00	40,008,000.00	36,498,000.00	250,000.00
215	023800102600	Activities and Coordination State Development Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
216	023800102700	State Operations Coordinating Unit (SOCU)	100,000.00	-	75,000.00	75,000.00	-	-	-	-	-	-	250,000.00	350,000.00	100,000.00	250,000.00
217	023800102800	Performance Management (Activities on Joint Planning Board (JPB))	600,000.00	-	1,250,000.00	400,000.00	-	-	-	-	-	-	2,250,000.00	2,500,000.00	250,000.00	2,250,000.00
218	023800102900	Steering Committee on National Social Safety Net Programme (NASSP)	250,000.00	-	250,000.00	500,000.00	-	-	-	-	-	250,000.00	1,250,000.00	1,450,000.00	200,000.00	1,250,000.00
219	023800100300	Economic Management Team Expenses	-	-	-	-	-	-	-	-	-	-	-	2,740,000.00	2,740,000.00	-
220	023800200100	State Bureau Of Statistics	5,296,308.00	-	1,050,000.00	1,280,000.00	19,602,640.63	-	-	-	-	15,000,000.00	42,228,948.63	200,000,000.00	157,771,051.37	26,620,000.00
221	025000100100	Fiscal Responsibility Commission	2,222,000.00	-	1,640,000.00	2,103,000.00	-	-	-	-	-	3,135,000.00	9,100,000.00	18,535,000.00	9,435,000.00	5,250,000.00
222	025000100200	Monitoring And Evaluation (Fiscal Responsibility Commission)	355,000.00	-	395,000.00	-	-	-	-	-	-	-	750,000.00	1,500,000.00	750,000.00	750,000.00
223	025200100100	Ekiti State Water Corporation	400,000.00	100,000.00	100,000.00	300,000.00	100,000.00	193,500,000.00	-	1,400,000.00	-	100,000.00	196,000,000.00	270,500,000.00	74,500,000.00	52,500,000.00
224	025200100200	State Rural Water Supply And Sanitation Agency	11,973,000.00	-	5,177,000.00	12,896,000.00	18,500,000.00	-	-	-	-	8,204,000.00	56,750,000.00	30,000,000.00	(26,750,000.00)	56,750,000.00
225	025300100100	Ministry Of Physical Planning And Urban Development	4,935,000.00	-	340,000.00	4,267,327.50	50,000.00	-	-	-	-	361,500.00	9,953,827.50	24,000,000.00	14,046,172.50	15,734,452.23
226	025300100200	Planning Permit Agency	733,000.00	-	4,000.00	57,000.00	-	-	-	-	-	206,000.00	1,000,000.00	1,200,000.00	200,000.00	1,000,000.00
227	025300100500	Development/Building Control Department	900,000.00	-	300,000.00	800,000.00	-	-	-	-	-	500,000.00	2,500,000.00	3,000,000.00	500,000.00	2,500,000.00
228	025300100300	Physical Planning And Development Matters	712,500.00	-	-	155,000.00	-	-	-	-	-	132,500.00	1,000,000.00	1,200,000.00	200,000.00	1,000,000.00
229	025300100400	Deeds Registry	185,000.00	-	135,000.00	90,000.00	45,000.00	-	-	-	-	45,000.00	500,000.00	600,000.00	100,000.00	500,000.00
230	025301000100	Ekiti State Housing Corporation	-	-	266,500.00	514,000.00	-	-	-	740,000.00	-	979,500.00	2,500,000.00	17,500,000.00	15,000,000.00	3,805,000.00
231	026000100100	Bureau Of Lands	66,343,757.05	-	2,568,000.00	2,140,000.00	8,425,940.00	42,400,000.00	-	-	-	420,000.00	122,297,697.05	50,000,000.00	(72,297,697.05)	74,796,170.10
232	026000100200	Office Of Surveyor General	1,325,000.00	-	115,000.00	-	310,000.00	-	-	-	-	-	1,750,000.00	6,000,000.00	4,250,000.00	3,214,729.80

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	PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
233	026000100300	Control Monitoring And Field Charting	365,000.00	-	-	100,000.00	35,000.00	-	-	-	-	-	500,000.00	625,000.00	125,000.00	500,000.00
234	026000100400	Urban Renewal Agency	1,511,500.00	-	147,600.00	20,300.00	20,000.00	-	-	-	-	50,600.00	1,750,000.00	5,105,000.00	3,355,000.00	1,750,000.00
235	026000100500	Geospatial Data	447,500.00	-	52,500.00	-	-	-	-	-	-	-	500,000.00	2,500,000.00	2,000,000.00	500,000.00
236	026100100100	Ministry Of Infrastructure And Public Utilities	3,327,000.00	-	488,000.00	1,917,571.40	-	-	80,000.00	-	-	634,000.00	6,446,571.40	22,500,000.00	16,053,428.60	5,000,000.00
237	026100100200	Ekiti State Fire Services	13,950,000.00	-	375,000.00	1,822,000.00	-	-	65,000.00	-	-	288,000.00	16,500,000.00	22,500,000.00	6,000,000.00	16,500,000.00
238	026100100300	Transmission Company Of Nigeria Projects (TCN)	2,400,000.00	-	550,000.00	656,000.00	-	-	-	-	-	510,000.00	4,116,000.00	4,250,000.00	134,000.00	2,500,000.00
239	026100100500	Ekiti State Water Supply, Sanitation and Hygiene Dept	1,240,000.00	-	306,000.00	806,000.00	-	-	30,000.00	118,000.00	-	-	2,500,000.00	5,031,000.00	2,531,000.00	2,500,000.00
240	023100100400	Ekiti State Electricity Regulatory Bureau	-	-	-	-	-	-	-	-	-	-	-	8,550,000.00	8,550,000.00	-
241	026100100400	Ekiti State Water Sector Regulatory Agency	1,275,000.00	-	293,000.00	730,000.00	-	-	37,000.00	-	-	165,000.00	2,500,000.00	5,000,000.00	2,500,000.00	1,000,000.00
242	026200100100	Ministry of Innovation, Science and Technology	1,617,500.00	-	1,175,000.00	5,570,000.00	8,000,000.00	-	-	-	-	1,137,500.00	17,500,000.00	41,000,000.00	23,500,000.00	37,937,500.00
		TOTAL ECONOMIC SECTOR	342,094,278.49	299,920,187.36	89,851,444.00	446,885,751.18	99,798,880.63	10,905,235,466.38	3,529,470,881.96	2,089,935,765.19	219,680,196.57	516,017,735.16	18,538,890,586.92	16,199,540,000.85	(2,339,350,586.08)	14,166,213,081.56
243	031800100100	The Judiciary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
244	031801100100	Ekiti State Judicial Service Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
245	031801100100	Ekiti State Customary Court of Appeal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
246	032600100100	Ministry Of Justice	67,478,967.77	-	4,035,086.80	12,662,512.62	24,903,684.52	54,121,962.13	42,737,540.46	50,244,516.04	-	102,585,909.03	358,770,179.37	240,000,000.00	(118,770,179.37)	536,796,695.61
247	032600100200	Ekiti State Citizen's Right	616,500.00	-	198,900.00	111,000.00	36,800.00	-	-	-	-	36,800.00	1,000,000.00	1,200,000.00	200,000.00	1,000,000.00
248	032600100300	Office Of Public Defender	1,332,000.00	-	254,500.00	915,700.00	497,800.00	-	-	-	-	-	3,000,000.00	10,000,000.00	7,000,000.00	2,500,000.00
249	032600100400	Ekiti State Law Reform Commission	309,242.35	-	182,155.55	319,141.15	97,980.55	-	-	190,000.00	-	151,480.40	1,250,000.00	101,600,000.00	100,350,000.00	1,250,000.00
		TOTAL LAW & JUSTICE SECTOR	69,736,710.12	-	4,670,642.35	14,008,353.77	25,536,265.07	54,121,962.13	42,737,540.46	50,434,516.04	-	102,774,189.43	364,020,179.37	352,800,000.00	(11,220,179.37)	541,546,695.61
250	046400100100	Ministry Of Regional and Inter-Governmental Affairs	1,220,000.00	-	-	855,000.00	550,000.00	380,000.00	-	345,000.00	-	650,000.00	4,000,000.00	5,000,000.00	1,000,000.00	4,420,000.00
251		Ministry Of Special Duties	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000,000.00
252	046400200100	Serve EKS Steering Committee	40,000.00	-	210,000.00	-	-	-	-	-	-	-	250,000.00	317,500.00	67,500.00	250,000.00
253	046400200200	Serve EKS	150,000.00	-	86,000.00	209,000.00	-	-	-	-	-	55,000.00	500,000.00	650,000.00	150,000.00	500,000.00
254	046400300100	Subvention To Dawn Commission	-	-	-	-	-	-	-	-	-	-	-	-	20,000,000.00	-
255	046400400100	Inter-Governmental And Integration Affairs Department	-	-	-	-	-	-	-	-	-	-	-	2,000,000.00		
		TOTAL REGIONAL SECTOR	1,410,000.00	-	296,000.00	1,064,000.00	550,000.00	380,000.00	-	345,000.00	-	705,000.00	4,750,000.00	7,967,500.00	3,217,500.00	10,170,000.00

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	PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
256	051300100100	Ministry Of Youth Development	1,360,000.00	-	930,332.00	2,710,000.00	296,333.00	43,000,000.00	-	-	-	7,013,335.00	55,310,000.00	75,000,000.00	19,690,000.00	37,702,058.82
257	051300100200	Ekiti State United Football Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	051300100300	Ekiti Queens Football Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-
259	051305100100	Youth Development	150,000.00	-	175,000.00	200,000.00	-	-	-	-	-	175,000.00	700,000.00	850,000.00	150,000.00	700,000.00
260	051305200100	Ekiti State Sport Commission	756,300.00	-	175,000.00	257,000.00	-	14,198,000.00	-	-	-	811,700.00	16,198,000.00	72,150,000.00	55,952,000.00	10,593,000.00
261	051305300100	Ekiti State Office Of Disability	1,785,000.00	-	517,000.00	5,885,000.00	3,940,000.00	4,000,000.00	-	-	-	12,813,000.00	28,940,000.00	50,000,000.00	21,060,000.00	16,000,000.00
262	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	5,880,000.00	-	1,315,000.00	930,000.00	800,000.00	117,489,951.00	-	-	-	75,000.00	126,489,951.00	795,300,000.00	668,810,049.00	85,171,951.00
263	051400200100	Women Development Centre	150,000.00	-	605,000.00	250,000.00	1,255,000.00	-	-	-	-	240,000.00	2,500,000.00	3,000,000.00	500,000.00	2,500,000.00
264	051400300100	State Child's Right Implementation	325,000.00	-	189,000.00	179,000.00	131,000.00	-	-	-	-	176,000.00	1,000,000.00	1,250,000.00	250,000.00	1,000,000.00
265	051400400100	Government Pupils In Children Home Nur/Pry	202,000.00	-	235,000.00	210,500.00	42,500.00	-	-	-	-	60,000.00	750,000.00	950,000.00	200,000.00	750,000.00
266	051400500100	Sexual Assulted Centre (SAC)	1,211,000.00	-	450,000.00	84,000.00	210,000.00	-	-	-	-	545,000.00	2,500,000.00	3,000,000.00	500,000.00	2,500,000.00
267	051400700100	Nigeria for Women Projects	-	-	-	-	-	-	-	-	-	-	-	165,270,000.00		
268	051400600100	Gender Empowerment And Social Mobilization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
269	051700100100	Ministry Of Education, Science And Technology	11,500,000.00	-	-	-	-	134,485,900.00	-	-	-	-	145,985,900.00	929,567,817.00	783,581,917.00	93,285,000.00
270	051700100200	Monitoring Of Public Schools	2,500,000.00	-	-	-	-	-	-	-	-	-	2,500,000.00	3,000,000.00	500,000.00	2,500,000.00
271	051700100300	Monitoring Of Technical Colleges	750,000.00	-	-	-	-	-	-	-	-	-	750,000.00	900,000.00	150,000.00	750,000.00
272	051700100400	Ekiti State Libabry Board	1,063,000.00	352,000.00	142,000.00	104,000.00	-	-	-	723,000.00	-	116,000.00	2,500,000.00	10,000,000.00	7,500,000.00	2,500,000.00
273	051700100500	Education Trust Funds	910,000.00	-	270,000.00	530,000.00	170,000.00	-	-	-	-	120,000.00	2,000,000.00	2,425,267.17	425,267.17	2,000,000.00
274	051700100600	State Universal Basic Education Board	3,827,000.00	-	796,500.00	374,000.00	995,000.00	-	-	-	-	4,007,500.00	10,000,000.00	20,000,000.00	10,000,000.00	10,000,000.00
275	051700100700	Subeb Staff Housing Loans Board	136,889.50	-	201,078.25	104,407.75	-	-	-	-	-	57,624.50	500,000.00	650,000.00	150,000.00	500,000.00
276	051701000100	Agency For Adult And Non Formal Education	1,872,269.00	-	475,000.00	450,000.00	250,000.00	-	-	-	-	150,000.00	3,197,269.00	20,000,000.00	16,802,731.00	2,500,000.00
277	051702600100	School Of Agriculture And Enterprise Agency	500,000.00	150,000.00	475,000.00	2,001,500.00	-	1,350,000.00	-	-	-	1,062,500.00	5,539,000.00	18,500,000.00	12,961,000.00	1,604,000.00
278	051702600200	Ekiti State University	-	-	-	-	-	-	-	-	-	-	-	-	-	-
279	051702600300	Bamidele Olumilua University of Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-
280	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	PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
281	051702600500	Ekiti State Polytechnic, Isan Ekiti	-	-	-	-	-	-	-	-	-	-	-	-	-	-
282	051705300100	Ekiti State Board For Technical And Vocational Education	900,000.00	250,000.00	500,000.00	310,000.00	500,000.00	-	-	-	-	40,000.00	2,500,000.00	3,900,000.00	1,400,000.00	2,500,000.00
283	051705400100	Ekiti State Scholarship Board	1,729,500.00	-	52,500.00	636,000.00	-	-	-	-	-	1,082,000.00	3,500,000.00	152,500,000.00	149,000,000.00	2,500,000.00
284	051705500100	Ekiti State Teaching Service Commission	11,276,700.00	-	2,050,000.00	1,543,300.00	-	-	-	-	-	-	14,870,000.00	17,500,000.00	2,630,000.00	10,720,000.00
285	051705500200	Office Of The Tutor General (Ekiti Central Senatorial District)	250,000.00	-	115,000.00	85,000.00	-	-	-	-	-	50,000.00	500,000.00	622,500.00	122,500.00	500,000.00
286	051705500300	Office Of The Tutor General (Ekiti South Senatorial District)	250,000.00	-	115,000.00	85,000.00	-	-	-	-	-	50,000.00	500,000.00	622,500.00	122,500.00	500,000.00
287	051705500400	Office Of The Tutor General (Ekiti North Senatorial District)	250,000.00	-	115,000.00	85,000.00	-	-	-	-	-	50,000.00	500,000.00	622,500.00	122,500.00	500,000.00
288	051705600100	Teaching Service Commission Loans Board	170,000.00	-	50,000.00	180,000.00	-	150,000,000.00	-	-	-	100,000.00	150,500,000.00	600,000.00	(149,900,000.00)	500,000.00
289	052100100100	Ministry Of Health And Human Services	-	-	-	-	-	4,000,000.00	-	11,102,000.00	-	210,667,476.00	225,769,476.00	296,500,000.00	70,730,524.00	31,250,000.00
290	052100200100	Ekiti State Health Insurance Scheme	384,900.00	-	-	75,100.00	-	-	-	-	-	40,000.00	500,000.00	581,770,000.00	581,270,000.00	500,000.00
291	052100200200	Ekiti State Health Insurance Scheme Committee Members	250,000.00	-	-	-	-	-	-	-	-	250,000.00	500,000.00	600,000.00	100,000.00	500,000.00
292	052100300100	Primary Healthcare Development	1,599,000.00	146,000.00	150,000.00	569,000.00	-	29,117,090.00	-	270,000.00	-	266,000.00	32,117,090.00	125,000,000.00	92,882,910.00	3,000,000.00
293	052100400100	Maintenance Of Health Data Bank	500,000.00	-	-	-	-	-	-	-	-	-	500,000.00	1,000,000.00	500,000.00	500,000.00
294	052100500100	Monitoring Of Health Centre	500,000.00	-	-	-	-	-	-	-	-	-	500,000.00	600,000.00	100,000.00	500,000.00
295	052102600100	Ekiti State University Teaching Hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
296	052110200100	Hospital Management Board	2,000,000.00	-	600,000.00	21,650,000.00	350,000.00	-	-	-	-	400,000.00	25,000,000.00	100,000,000.00	75,000,000.00	2,500,000.00
297	052110300100	Medical Mission	125,000.00	-	75,000.00	125,000.00	75,000.00	-	-	-	-	100,000.00	500,000.00	600,000.00	100,000.00	500,000.00
298	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	923,000.00	-	547,000.00	310,400.00	-	-	-	-	-	419,600.00	2,200,000.00	3,000,000.00	800,000.00	1,000,000.00
299	053500100100	Ministry Of Environment	3,369,000.00	-	773,200.00	3,045,600.00	-	54,902,000.00	-	1,416,100.00	-	7,014,600.00	70,520,500.00	82,500,000.00	11,979,500.00	88,073,812.50
300	053500100200	Monthly Sanitation Exercise	2,500,000.00	-	-	-	-	6,575,000.00	-	2,500,000.00	-	-	11,575,000.00	14,102,500.00	2,527,500.00	11,575,000.00
301	053501600100	State Environmental Protection Agency	895,000.00	-	14,000.00	91,000.00	-	-	-	-	-	-	1,000,000.00	15,000,000.00	14,000,000.00	1,200,000.00
302	053501600200	Ekiti State Green Economy and Environment Matters - Projects	-	-	-	-	-	-	-	-	-	-	-	6,000,000.00	-	-
303	053501600300	Ekiti State Nigeria Erosion and Watershed Management Project (NEWMAP) - Projects	-	-	-	-	-	-	-	-	-	-	-	400,000,000.00	-	-
304	053505300100	Ekiti State Waste Management Board	2,584,140.00	-	180,000.00	6,000,000.00	-	213,505,859.98	3,000,000.00	45,000,000.00	-	6,060,000.00	276,329,999.98	250,000,000.00	(26,329,999.98)	163,965,966.65
305	053505400100	Ekiti State Forestry Commission	2,134,000.00	-	1,806,487.05	246,000.00	-	1,688,000.00	-	-	-	5,000,000.00	10,874,487.05	10,000,000.00	(874,487.05)	9,688,024.00
306	053500200200	Monitoring and Task Force on Forestry	750,000.00	-	-	-	-	-	-	-	-	-	750,000.00	900,000.00	150,000.00	750,000.00
307	055100100100	Ministry Of Local Government Affairs	1,700,000.00	-	1,125,000.00	1,831,000.00	-	-	-	-	-	594,000.00	5,250,000.00	7,500,000.00	2,250,000.00	5,000,000.00
308	055100200100	Ministry Of Chieftaincy and Home Affairs	2,400,000.00	-	1,835,000.00	965,000.00	50,000.00	-	-	-	-	250,000.00	5,500,000.00	7,550,000.00	2,050,000.00	5,770,000.00
309	055100200200	Ekiti State Council Of Obas	32,250,000.00	-	-	-	-	-	-	-	-	1,568,000.00	33,818,000.00	42,500,000.00	8,682,000.00	32,250,000.00
310	055100300100	Ministry Of Rural And Community Development	2,600,000.00	-	1,000,000.00	1,400,000.00	-	-	-	-	-	250,000.00	5,250,000.00	7,000,000.00	1,750,000.00	5,000,000.00

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	PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL JAN. - JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN. - JUNE, 2025
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
311	055100300200	Community Development	400,000.00	-	275,000.00	250,000.00	-	-	-	-	-	75,000.00	1,000,000.00	1,200,000.00	200,000.00	1,000,000.00
312	055100300300	Rural Development	375,000.00	-	275,000.00	275,000.00	-	-	-	-	-	75,000.00	1,000,000.00	1,200,000.00	200,000.00	1,000,000.00
		TOTAL SOCIAL SECTOR	107,943,698.50	898,000.00	18,604,097.30	54,026,807.75	9,064,833.00	774,311,800.98	3,000,000.00	61,011,100.00	-	261,824,335.50	1,290,684,673.03	4,302,703,084.17	3,012,018,411.14	655,798,812.97
													-	-	-	
		SUMMARY OF OVERHEAD BY SECTORS											-	-	-	
A		ADMINISTRATION SECTOR	3,001,444,026.12	1,283,757,099.45	1,445,912,795.06	1,601,371,355.52	1,059,813,028.90	8,840,490,373.78	8,987,528.77	508,209,338.32	1,189,764.91	1,886,185,931.36	19,637,361,242.19	18,992,583,958.33	(644,777,283.87)	23,368,883,272.70
B		ECONOMIC SECTOR	342,094,278.49	299,920,187.36	89,851,444.00	446,885,751.18	99,798,880.63	10,905,235,466.38	3,529,470,881.96	2,089,935,765.19	219,680,196.57	516,017,735.16	18,538,890,586.92	16,199,540,000.85	(2,339,350,586.08)	14,166,213,081.56
C		LAW AND JUSTICE SECTOR	69,736,710.12	-	4,670,642.35	14,008,353.77	25,536,265.07	54,121,962.13	42,737,540.46	50,434,516.04	-	102,774,189.43	364,020,179.37	352,800,000.00	(11,220,179.37)	541,546,695.61
D		REGIONAL SECTOR	1,410,000.00	-	296,000.00	1,064,000.00	550,000.00	380,000.00	-	345,000.00	-	705,000.00	4,750,000.00	7,967,500.00	3,217,500.00	10,170,000.00
E		SOCIAL SECTOR	107,943,698.50	898,000.00	18,604,097.30	54,026,807.75	9,064,833.00	774,311,800.98	3,000,000.00	61,011,100.00	-	261,824,335.50	1,290,684,673.03	4,302,703,084.17	3,012,018,411.14	655,798,812.97
		GRAND TOTAL	3,522,628,713.23	1,584,575,286.81	1,559,334,978.71	2,117,356,268.22	1,194,763,007.60	20,574,539,603.27	3,584,195,951.19	2,709,935,719.55	220,869,961.48	2,767,507,191.45	39,835,706,681.51	39,855,594,543.34	19,887,861.83	38,742,611,862.84

SUPPLEMENTARY NOTE 8: SUBVENTION GRANTS

S/NO	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN.- JUNE, 2026	MID-YEAR BUDGET 2026	VARIANCE	ACTUAL JAN.- JUNE, 2025
			₦	₦	₦	₦
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	-	-	-	18,790,505.00
3	011100600100	Ekiti State Emergency Management Agency	73,300,000.00	50,000,000.00	(23,300,000.00)	
4	012300100100	Ministry Of Information And Value Orientation	-	-	-	28,573,530.00
5	012500600800	Nigeria Legion	1,000,000.00	-	(1,000,000.00)	1,000,000.00
		TOTAL ADMINISTRATION SECTOR	74,300,000.00	50,000,000.00	(24,300,000.00)	48,364,035.00
6	022000800100	Ekiti State Board Of Internal Revenue Service	2,105,247,423.25	1,750,000,000.00	(355,247,423.25)	1,987,990,652.07
7	022000701000	Nigeria Civil Defence Corps	5,000,000.00	6,000,000.00	1,000,000.00	6,000,000.00
		TOTAL ECONOMIC SECTOR	2,110,247,423.25	1,756,000,000.00	(354,247,423.25)	1,993,990,652.07
8	031800100100	The Judiciary	1,596,411,453.44	1,600,000,000.00	3,588,546.56	1,430,940,968.96
9	031801100100	Ekiti State Judicial Service Commission	282,337,045.26	350,000,000.00	67,662,954.74	268,224,696.84
10	031801100100	Ekiti State Customary Court of Appeal	582,412,057.86	727,343,381.47	144,931,323.61	528,274,705.24
		TOTAL LAW & JUSTICE SECTOR	2,461,160,556.56	2,677,343,381.47	216,182,824.91	2,227,440,371.04
11	045102100400	Subvention To Dawn Commission	-	20,000,000.00	20,000,000.00	-
		TOTAL REGIONAL SECTOR	-	20,000,000.00	20,000,000.00	-
12	051300100200	Ekiti State United Football Club	60,000,000.00	36,000,000.00	(24,000,000.00)	36,000,000.00
13	051300100300	Ekiti Queens Football Club	72,000,000.00	48,000,000.00	(24,000,000.00)	48,000,000.00
14	051700100100	Ministry Of Education, Science And Technology	-	315,000,000.00	315,000,000.00	-
15	051702600200	Ekiti State University	11,495,627,933.20	7,291,714,228.27	(4,203,913,704.94)	9,664,894,719.02
16	051702600300	Bamidele Olumilua University of Education	4,725,465,976.87	4,076,451,313.60	(649,014,663.27)	5,231,039,869.23
17	051702600400	Ekiti State College Of Health Science And Technology, Ijebu	1,336,037,809.24	1,154,492,052.67	(181,545,756.57)	1,055,834,802.06
18	051702600500	Ekiti State Polytechnic, Isan Ekiti	726,308,498.35	777,533,717.35	51,225,219.00	662,943,196.48
19	051705300100	Ekiti State Board For Technical And Vocational Education	-	38,600,000.00	38,600,000.00	
20	055100100100	Ministry Of Local Government Affairs (10% IGR to JAAC)	1,114,782,524.99	1,019,000,000.00	(95,782,524.99)	
21	052102600100	Ekiti State University Teaching Hospital	3,445,801,347.47	3,438,464,998.36	(7,336,349.11)	3,173,217,774.92
		TOTAL SOCIAL SECTOR	22,976,024,090.12	18,195,256,310.25	(4,780,767,779.88)	19,871,930,361.71
		SUMMARY OF GANTS & SUBVENTIONS ON SECTORS	-	-	-	
	A	ADMINISTRATION SECTOR	74,300,000.00	50,000,000.00	(24,300,000.00)	48,364,035.00
	B	ECONOMIC SECTOR	2,110,247,423.25	1,756,000,000.00	(354,247,423.25)	1,993,990,652.07
	C	LAW AND JUSTICE SECTOR	2,461,160,556.56	2,677,343,381.47	216,182,824.91	2,227,440,371.04
	D	REGIONAL SECTOR	-	20,000,000.00	20,000,000.00	-
	E	SOCIAL SECTOR	22,976,024,090.12	18,195,256,310.25	(4,780,767,779.88)	19,871,930,361.71
		GRAND TOTAL	27,621,732,069.93	22,698,599,691.71	(4,923,132,378.22)	24,141,725,419.82

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	JAN. - JUNE, 2026	
			₦	₦	₦
	010000000000	ADMINISTRATION SECTOR			
1	011100600100	EKITI STATE EMERGENCY MANAGEMENT AUTHORITY	Purchase of Building & Relief Materials for Victims of Rainstorm disaster	186,242,500.00	
					186,242,500.00
2	011100700100	BUREAU OF PUBLIC PROCUREMENT	Payment for 3-days Training for Procurement Officers in the Ekiti State	133,000,000.00	
					133,000,000.00
		SUB TOTAL ADMIN			319,242,500.00
	020000000000	ECONOMIC SECTOR			
3	021500100100	MINISTRY OF AGRIC	Payment for Economy of Production for EBOPS new Clusters across the State (bal pay)	87,032,908.88	
			Payment for Consultancy Services for Feasibility Studies and Preparation for Ido Orin Farm Settlement and Eporo ATCS	24,516,500.00	
			Payment for Farm Mechanization: A key to Food Security Strategy Formulation for Ekiti State Agriculture Revolution through targeted subsidy to Small Holders	500,000,000.00	
					611,549,408.88
4	021512000100	LIVESTOCK PRODUCTIVITY AND RESILIENCE SUPPORT PROJECT	Payment approved for ground breaking ceremony of construction of ultra modern Abattoir	9,370,000.00	
					9,370,000.00
5	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	Payment for the Conduct of Agricultural Production Survey for 2025/2026	7,000,000.00	
					7,000,000.00

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	JAN. - JUNE, 2026	
				₦	₦
6	021511000100	FOUNTAIN MARKETING AGRICULTURAL AGENCY	Payment for Consolidation and Strengthening of FAMA to meet Farmer's Demand across the State	70,000,000.00	
					70,000,000.00
7	021511800100	EKITI STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT	Payment for Government Counter Part Contribution to RAAMP in 2026 March	300,000,001.00	
					300,000,001.00
8	023800100100	MINISTRY OF BUDGET	Payment for Government Counterpart contribution Project	200,000,000.00	
					200,000,000.00
9	022205300100	EKITI STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	EK CARES Programme DL1-14 COMPLETION OF 5 New Communities Development Plans	83,154,000.00	
					83,154,000.00
10	026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	Payment for purchase of fire fighting consumable items that are used for controlling and extinguishing fire out break	8,575,000.00	
					8,575,000.00
		SUB TOTAL ECONOMIC			1,289,648,409.88
	030000000000	LAW & JUSTICE			
					-
	050000000000	SOCIAL SECTOR			
11	053500100100	MINISTRY OF ENVIRONMENT	Payment for the Purchase of Fumigation Equipment & other Accessories for regular fumigation of Govt dumpsites in Ekiti State	5,000,000.00	
					5,000,000.00

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	JAN. - JUNE, 2026	
				₦	₦
12	053501600300	NEWMAP	Payment for Government Counterpart contribution Project	150,000,000.00	
					150,000,000.00
13	053505400100	EKITI STATE FORESTRY COMMISSION	Payment for the purchase and raising of seedling of T/SUPERBA, TRIPLOCHITON KHAYA ETC for plantation development/ tree planting in Ayede-Isan forest reserve in Oye LG of Ekiti State	3,000,000.00	
					3,000,000.00
		SUB TOTAL SOCIAL	-		158,000,000.00
		TOTAL ADMINISTRATION SECTOR	-	-	319,242,500.00
		TOTAL ECONOMIC SECTOR	-	-	1,289,648,409.88
		TOTAL LAW & JUSTICE SECTOR		-	-
		TOTAL REGIONAL SECTOR			-
		TOTAL SOCIAL SECTOR	-	-	158,000,000.00
		TOTAL (A)	-	1,766,890,909.88	1,766,890,909.88

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	JAN. - JUNE, 2026	
			₦	₦	₦
		(B) OTHER: EXTERNAL FINANCES WITH DRAW DOWN			
		ADMINISTRATION SECTOR			
		ECONOMIC SECTOR			
17	Annex i	WORLD BANK ASSISTED PROJECT(PFMU)	WORLD BANK ASSISTED PROJECT(PFMU)	1,706,914,955.04	1,706,914,955.04
		LAW & JUSTICE SECTOR			-
		REGIONAL SECTOR			-
		SOCIAL SECTOR			
18	Annex ii	EDUCATION TRUST FUND	EDUCATION TRUST FUND	1,513,821,929.72	1,513,821,929.72
19		SUBEB		1,622,167.77	1,622,167.77
		HEALTH PROJECTS FINANCED BY AIDS & GRANTS :			
20	052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	MINISTRY OF HEALTH AND HUMAN SERVICES	11,338,837.85	11,338,837.85
21	052100300100	PRIMARY HEALTHCARE DEVELOPMENT	PRIMARY HEALTHCARE DEVELOPMENT	239,997,393.61	239,997,393.61
		TOTAL SOCIAL SECTOR			1,766,780,328.95
		TOTAL EXTERNAL FINANCES WITH DRAW DOWN (B)			3,473,695,283.99
		GRAND TOTAL			
		TOTAL ADMINISTRATION SECTOR			319,242,500.00
		TOTAL ECONOMIC SECTOR			2,996,563,364.92
		TOTAL LAW & JUSTICE SECTOR			-
		TOTAL REGIONAL SECTOR			-
		TOTAL SOCIAL SECTOR			1,924,780,328.95
		GRAND TOTAL (A+B)			5,240,586,193.87

NOTE 10A: LONG TERM BORROWING (DOMESTIC LOANS)

S/NO	DETAILS	OPENING BALANCE	ADDITIONAL LOAN	TOTAL LOAN BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	CLOSING BALANCE	CURRENT PORTION OF BORROWING
A	B	C	D	E=C+D	F	G	H=F+G	I=E-F	PROJECTED PR & INT.
		N		N	N	N	N	N	N
1	BUDGET SUPPORT	-	-	-	-	-	-	-	-
2	BAIL OUT	-	-	-	-	-	-	-	-
3	RESTRUCTURED COMMERCIAL BANK LOANS (FGN BONDS)	14,588,426,948.88	-	14,588,426,948.88	438,741,161.05	1,050,180,749.63	1,488,921,910.68	14,149,685,787.83	438,741,161.05
4	EXCESS CRUDE ACCOUNT (ECA) LOAN	1,209,935,107.17	-	1,209,935,107.17	453,725,665.14	-	453,725,665.14	756,209,442.03	453,725,665.14
5	STATE BONDS	5,373,389,931.44	-	5,373,389,931.44	1,246,690,045.30	268,669,496.58	1,515,359,541.88	4,126,699,886.14	1,246,690,045.30
6	RESTRUCTURED COMMERCIAL BANK LOANS (STATE GOVT.)	-	-	-	-	-	-	-	-
7	COMMERCIAL AGRICULTURE CREDIT SCHEME	3,799,407,048.56	-	3,799,407,048.56	136,290,423.04	167,989,552.21	304,279,975.25	3,663,116,625.52	136,290,423.04
8	CBN HEALTH INTERVENTION	1,511,022,791.55	-	1,511,022,791.55	110,413,523.00	51,901,379.00	162,314,902.00	1,400,609,268.55	110,413,523.00
9	CBN (DCRR) SCHEME I	3,251,972,771.92	-	3,251,972,771.92	279,171,868.81	159,522,551.03	438,694,419.84	2,972,800,903.11	279,171,868.81
10	CBN (DCRR) SCHEME II	3,400,566,277.21	-	3,400,566,277.21	279,528,449.08	159,726,305.78	439,254,754.86	3,121,037,828.13	279,528,449.08
11	CBN - BRIDGING FACILITY	-	-	-	-	-	-	-	-
	TOTAL	33,134,720,876.73	-	33,134,720,876.73	2,944,561,135.42	1,857,990,034.23	4,802,551,169.65	30,190,159,741.31	2,944,561,135.42

Less: Current Portion of Borrowing

2,944,561,135.42

Balance of Long Term Borrowing (Domestic)

27,245,598,605.89

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 1/1/2026	DEBT OUTSTANDING IN NAIRA AS AT 1/1/2026
1	EKITI KNOWLEDGE ZONE PROJECT	IDA	USD	80,000,000.00	-	102,222.22	102,222.22	-	-	-
2	EKITI STATE COMMUNITY BASED POVERTY REDUCTION	IDA	XDR	7,642,692.44	191,179.04	14,220.59	205,399.63	3,534,883.28	4,842,790.03	6,950,648,770.21
3	HSDP	IDA	XDR	4,088,840.02	102,221.00	6,844.73	109,065.73	379,321.19	519,670.02	745,860,090.40
4	UBE	IDA	USD	4,851,562.50	120,052.08	9,439.58	129,491.66	1,429,010.17	1,429,010.17	2,050,996,992.46
5	HIV/AIDS	IDA	XDR	1,535,762.25	38,394.06	2,978.81	41,372.87	654,485.39	896,644.97	1,286,916,062.22
6	HSDP (II)	IDA	XDR	2,313,697.75	23,136.98	7,442.63	30,579.61	1,902,869.25	2,606,930.84	3,741,615,992.59
7	FADAMA	IDA	XDR	2,858,563.00	28,585.63	9,218.87	37,804.50	2,429,778.55	3,328,796.57	4,777,678,908.38
8	HIV/AIDS (SECOND)	IDA	XDR	3,343,202.00	33,432.02	11,017.99	44,450.01	2,894,867.81	3,965,968.85	5,692,184,943.51
9	SEPIP	IDA	USD	48,333,333.00	483,333.30	171,094.37	654,427.67	43,218,187.38	43,218,187.38	62,029,210,286.28
10	3RD NATIONAL URBAN WATER SECTOR REFORM	IDA	XDR	32,401,915.99	534,600.00	96,229.92	630,829.92	24,917,515.99	34,136,996.44	48,995,366,509.67
11	EKITI STATE NATIONAL PROGRAMME FOR FOOD SECURITY	IDA	FUA	7,000,000.00	-	17,134.86	17,134.86	-	-	-
12	YOUTH EMPLOYMENT & SOCIAL SUPPORT OPTION	IDA	USD	18,000,000.00	180,000.00	44,296.03	224,296.03	600,000.00	600,000.00	861,154,260.00
13	EKITI STATE ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMP. PROJECT	IDA	USD	25,000,000.00	-	233,573.39	233,573.39	23,357,338.92	23,357,338.92	33,523,786,522.04
14	EKITI STATE NIGERIA FOR WOMEN SCALE UP PROJECT	IDA	USD	16,000,000.00	-	10,000.00	10,000.00	1,000,000.00	1,000,000.00	1,435,257,100.00
15	EKITI STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	IDA	XDR	9,698,371.52	-	72,430.66	72,430.66	9,698,371.52	13,286,768.80	19,069,929,256.19
16	URBAN AND RURAL WATER SUPPLY, SANITATION AND HYGIENE PROGRAM		XDR	2,280,462.03	-	22,804.62	22,804.62	2,280,462.03	3,124,232.94	4,484,077,506.61
	LESS: PAYMENT FOR THE YEAR									(3,608,238,132.85)
	TOTAL			265,348,402.50	1,734,934.11	830,949.27	2,565,883.38	118,297,091.48	136,313,335.93	192,036,445,067.71
Less: Current Portion of Borrowing (Foreign Loan)										3,608,238,132.85
Long Term Borrowing (Foreign Loan)										188,428,206,934.86

				LOAN CURRENCY	NAIRA (₦)		FOREIGN LOAN BALANCE AS AT 30/06/2026	NAIRA (₦)	
	OVERALL TOTAL (PR+INTR)			2,565,883.38	5,336,409,148.22		FOREIGN LOAN BALANCE B/F	195,644,683,200.56	
	PRINCIPAL PAYMENT			1,734,934.11	3,608,238,132.85		ADDITIONAL LOAN		
	INTEREST PAYMENT			830,949.27	1,728,171,015.37		EXCHANGE RATE DIFFERENTIAL ADJUSTMENT		
							PRINCIPAL REPAYMENT	(3,608,238,132.85)	
							FOREIGN LOAN B/D	192,036,445,067.71	

NOTE:

The Dollar to Naira rate of conversion as at 30th June, 2026 was ₦1,376.00

SUPPLEMENTARY NOTE 10C: BREAKDOWN OF DOMESTIC AND FOREIGN DEBTS

	DETAILS	BALANCE AS AT 30/06/2026 ₦	BALANCE AS AT 30/06/2026 ₦	REFERENCE
	DOMESTIC DEBTS:			
	Unremitted Deductions	1,021,684,292.96		NOTE 37
	Payables	9,572,471,534.71		NOTE 38
	Current Portion of Borrowings	2,944,561,135.42		NOTE 40 / SUPPL. NOTE 10A
	Long Term Borrowings	27,245,598,605.89		NOTE 43 / SUPPL. NOTE 10A
	TOTAL DEMESTIC DEBTS (A)		40,784,315,568.98	
	FOREIGN DEBTS:			
	Current Portion of Borrowings	3,608,238,132.85		NOTE 40 / SUPPL. NOTE 10B
	Long Term Borrowings	188,428,206,934.86		NOTE 43 / SUPPL. NOTE 10B
	TOTAL FOREIGN DEBTS (B)		192,036,445,067.71	
	TOTAL DEBTS (A+B)		232,820,760,636.69	

SUPPLEMENTARY NOTE 11: FINANCIAL CHARGES

SUMMARY ANALYSIS OF FINANCIAL CHARGES

S/N	MONTH	SMS CHARGES	SUNDRY BANK CHARGES	NIBSS CHARGES	TOTAL
		₦	₦	₦	₦
1	JANUARY	-	-	-	-
2	FEBRUARY	780.50	17,181,634.18	11,527,960.16	28,710,374.84
3	MARCH	2,995.06	8,170,513.28	18,050,280.00	26,223,788.34
4	APRIL	3,011.70	52,124,252.23	28,523,500.00	80,650,763.93
5	MAY	4,061.85	9,095,107.66	12,047,515.00	21,146,684.51
6	JUNE	80,930.15	28,368,623.91	34,420,130.00	62,869,684.06
	TOTAL	91,779.26	114,940,131.26	104,569,385.16	219,601,295.68

SUPPLEMENTARY NOTE 12A: ADVANCES (REVOLVING ADVANCES)

DETAILS	₦	₦	₦	₦	REMARK ₦ INCREASE (DECREASE)
CIVIL SERVANTS	30/06/2026	30/06/2026	30/06/2025	30/06/2025	
Housing Loan	979,509,574.13		832,449,267.14		
Vehicle Loan	1,785,380,078.16		1,078,408,735.28		
SUB-TOTAL		2,764,889,652.29		1,910,858,002.42	
SECONDARY SCHOOLS TEACHERS					
Housing Loan	325,205,992.68		131,003,811.57		
Vehicle Loan	485,018,115.71		145,498,226.87		
SUB-TOTAL		810,224,108.39		276,502,038.44	
PRIMARY SCHOOL TEACHERS					
Housing Loan	68,734,953.26		34,322,606.21		
Vehicle Loan	142,237,696.96		129,984,392.96		
SUB-TOTAL		210,972,650.22		164,306,999.17	
HOUSE OF ASSEMBLY SERVICE COMM					
Housing Loan	54,547,816.91		4,194,105.84		
Vehicle Loan	106,173,755.95		42,355,487.90		
SUB-TOTAL		160,721,572.86		46,549,593.74	
TOTAL		3,946,807,983.76		2,398,216,633.77	1,548,591,349.99
LOAN TO OTHER TIERS OF GOVERNMENT					
Local Government (Bail-Out)	1,030,198,431.74		1,030,198,431.74		
less: Refunds by Local Governmnets	141,554,189.16		39,320,608.10		
TOTAL		888,644,242.58		990,877,823.64	
GRAND TOTAL		4,835,452,226.34		3,389,094,457.41	

SUPPLEMENTARY NOTE: 12B WEMA SHARES

DETAILS	JAN - JUNE, 2026	JAN - JUNE, 2026	JAN - JUNE, 2026
	₦	₦	₦
Shares divested to Civil Servants etc	499,743,683.20		
Add: Unalloted Shares	16,256,316.80		
Amount released by State Government		516,000,000.00	
Less:			
Refunds (2007-2025)	469,234,214.16		
Refunds : January - June, 2026	-	469,234,214.16	
BALANCE			46,765,785.84

**SUPPLEMENTARY NOTE 13: PREPAYMENT
BOND SINKING FUND ACCOUNT AS AT 30TH JUNE, 2026**

	DETAILS	JUNE, 2026	JUNE, 2025	SUPPL. NOTE
		₦	₦	
	INFLOWS:			
	ISPO	-	-	
	Receipt from State Government	24,915,340,773.00	20,430,340,773.00	
	Investment Income	1,189,299,678.00	651,387,321.00	
	TOTAL INFLOW	26,104,640,451.00	21,081,728,094.00	
	OUTFLOWS:			
	Payment to Bond Holders	16,658,695,708.00	13,627,976,624.00	
	Refund to State Government	2,343,844,290.00	2,343,844,290.00	
	Consultants Fee	-	-	
	Registrars Fees	-	-	
	Management Fees	117,249,241.00	81,805,493.00	
	Trusteeship Fees	88,687,500.00	72,562,500.00	
	Reimbursable Fees	-	-	
	Bank Charges and Courier	45,142.00	36,776.00	
	Secretariat fee	105,110,493.00	91,296,743.00	
	TOTAL OUTFLOW	19,313,632,374.00	16,217,522,426.00	
	BALANCE	6,791,008,077.00	4,864,205,668.00	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	JAN. - JUNE, 2026	JAN. - JUNE, 2026
			₦		₦	₦	₦
	010000000000	ADMINISTRATION SECTOR					
1	011100100100	GOVERNMENT HOUSE AND PROTOCOL	BUILDING	COMPLETED	Payment for construction of a new Guest chalet & Special Mini Warehouse within the Government House	518,570,000.00	
							518,570,000.00
			FURNITURES & FITTINGS	COMPLETED	Payment for Furniture for Political Appointee as house hold items for some charlet in Govt House	203,698,895.35	
							203,698,895.35
			OFFICE EQUIPMENT	COMPLETED	Procurement of new set media Equipment for use of the Governor office	48,022,000.00	
							48,022,000.00
			INFRASTRUCTURE	ON-GOING	PYMT for construction of EK Start up Garage	266,297,962.00	
							266,297,962.00
2	011100700100	BUREAU OF PUBLIC PROCUREMENT	BUILDING	ON-GOING	Payment for construction of BPP E- Office and conference hall	266,075,853.75	
							266,075,853.75
			INFRASTRUCTURE	COMPLETED	Payment for upgrading and development of additional module to the bisful procurement system (Computerization & Digitalization)	110,254,000.00	
				COMPLETED	Payment for provision of SAAS-E procurement solution (Balance payment) (Computerization & Digitalization)	125,823,623.00	
							236,077,623.00
3	011111200100	GENERAL ADMINISTRATION DEPARTMENT	FURNITURE AND FITTINGS	COMPLETED	Payment for supply and installation of furniture items equipment and fitting to office of some TA and DG	162,596,700.00	
							162,596,700.00
4	014000100100	STATE AUDITOR GENERAL	BUILDING	COMPLETED	Payment for completion of on-going renovation work, land scaping and additional office space of the office of the state Auditor general	99,377,737.88	
							99,377,737.88
		SUB TOTAL ADMINISTRATIVE SECTOR					1,800,716,771.98

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	JAN. - JUNE, 2026	JAN. - JUNE, 2026
			N		N	N	N
	020000000000	ECONOMIC SECTOR					
5	021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	LAND	COMPLETED	Payment for land clearing across the State to support youth in agriculture programme and specific communities / cooperative for 2026 for wet season	547,522,250.00	
							547,522,250.00
			INFRASTRUCTURE	ON-GOING	Payment for the construction of six (6) numbers of two thousand (2000) capacity poultry pens in three (3)	30,142,856.63	
				ON-GOING	Payment for the construction of Thirty Two (32) cribs for maize & others grains storage across 12 (Twelve) locationin Ekiti State	228,000,000.00	
				ON-GOING	Payment approved for the construction of modular solar-powered irrigation system at some selected farm Hubs presently being utilized by youths participation under bring	97,820,000.00	
				COMPLETED	Payment approved for rearing equipment and materials for EBOPS across the State	32,937,000.00	
							388,899,856.63
	021512000100	LIVESTOCK PRODUCTIVITY AND RESILIENCE SUPPORT PROJECT	INFRASTRUCTURE	COMPLETED	Payment for the amount approved to the renovation of warehouse at Livestock Development Centre	22,052,636.40	
							22,052,636.40
6	022000800100	INTERNAL REVENUE SERVICES	BUILDING	ON-GOING	Payment for Constructin of the new Revenue House, Fajuyi Ado Ekiti	144,946,944.63	
							144,946,944.63
7	022205200100	EKITI STATE DEVELOPMENT AND INVESTMENT PROMOTION AGENCY	INFRASTRUCTURE	COMPLETED	Computerization and Digitalization	4,622,500.00	
							4,622,500.00
8	023100100100	EKITI STATE ELECTRICITY BOARD	INFRASTRUCTURE	COMPLETED	Payment for the replacement of damaged transformer at transit home for abused women & girls Ado Ekiti	16,201,005.75	
				COMPLETED	Payment for upgrading of cables for the replacement of transformers Ado Ekiti	19,412,656.50	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	JAN. - JUNE, 2026	JAN. - JUNE, 2026
			N		N	N	N
				COMPLETED	Payment for repair of damaged transformer in Usi- Ido - Osi local government	9,710,000.00	
				COMPLETED	Payment for swapping & installation of transformer at Oke Ureje -Itamo community Ado	64,502,259.65	
				COMPLETED	Payment for the replacement of damaged transformer at Erifun community Federal Poly road Ado Ekiti	48,154,128.89	
				COMPLETED	Payment for the rehabilitation of the electricity network to Epe & Araromi	76,955,465.50	
				COMPLETED	Payment for the purchase of transformer at Oke Ayedun	32,717,500.00	
				ON-GOING	Payment for the upgrading of TDN network & repair of damaged transformer at Oye (1st tranche)	42,618,382.46	
				COMPLETED	Payment for the extention of electricity & installation of 500KVA transformer at Irona tuntun community	104,100,413.01	
				COMPLETED	Payment for the extention of electricity & installation of transformer at Iwaro Ilokun community Ado Ekiti	153,281,204.53	
				COMPLETED	Payment for the connection of Okemesi to Ijebu jesha	160,415,128.00	
				COMPLETED	Payment for the extention of IPP network to Adire garment Adebayo , Ado	36,123,063.75	
				COMPLETED	Payment for the extention of electricity & installation of 300KVA transformer at technology incubation centre, Ado Ekiti	239,825,569.64	
				COMPLETED	Payment for the extention of electricity & installation of 300KVA transformer at College of Health, Science & Technology Ijero Ekiti	17,627,027.07	
							1,021,643,804.75
9	023400100100	MINISTRY OF WORKS	INFRASTRUCTURE	ON-GOING	Payment for construction of mathew, St Paul Anglican Church Ijigbo Street Ojido Odo Ado and Mungbagba road and construction of Ojumose post office Via palace and	4,500,000,000.00	
				ON-GOING	Payment for construction of Ikole, Ara, Isinbode road	1,000,000,000.00	
				ON-GOING	Payment for rehabilitation of Oke -Ayedun-Ipao-Oke Ako-Irele road	530,031,682.68	
				ON-GOING	Payment for rehabilitation of Ilawe- Igbara-Odo- Ibuji road	469,968,317.32	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	JAN. - JUNE, 2026	JAN. - JUNE, 2026
			N		N	N	N
				ON-GOING	Payment for construction of FMS farm internal road, Iyemero Ekiti	160,826,045.03	
				ON-GOING	Payment for variation on rehabilitation of Itapa -Ijelu-Omu-Oke road and additional works on River Ele Bridge	217,896,056.62	
				ON-GOING	Payment for variation on construction of Atlas-Ajebamidele-Deeper life-Omisanjana road	139,469,415.42	
				ON-GOING	Payment for variation rehabilitation of Ado-Iworoko-Ifaki road	556,044,644.38	
				ON-GOING	Payment for rehabilitation and construction of Ido-ile-Ikoro- Okemesi road	1,800,000,000.00	
				ON-GOING	Payment for the extention on rehabilitation of Ikere- Ise-Emure- road to Eporo	800,000,000.00	
				ON-GOING	Payment for reconstruction of Ifaki- Esure- Ilomu- Eyio-Awo-Igede roads (60% mobilization fee)	1,800,000,000.00	
				ON-GOING	Payment for rehabilitation of Ado township road	2,800,000,000.00	
				ON-GOING	Payment for variation of reconstruction of GRA 111 extension road behind NTA Ado	1,066,146,169.49	
				ON-GOING	Payment for construction of Alanaka road Efon Alaaye	800,000,000.00	
				ON-GOING	Payment for reconstruction of Ikere-Igbara-Odo road	1,000,000,000.00	
				ON-GOING	Payment for rehabilitation of Ikogosi-Ipole-Efon Alaaye road	800,000,000.00	
							37,405,535,049.00
10	023500100100	MINISTRY OF TRANSPORTATION	BUILDING	ON-GOING	Payment for the construction of aviation quarter at the State Airport	1,757,901,677.64	
							1,757,901,677.64
			INFRASTRUCTURE	ON-GOING	Payment for constructin of Airfield payment at the Ekiti cargo Airport	481,262,163.34	
				ON-GOING	Payment for repair/ construction of drainage / embankment at Ekiti (35% payment)	190,388,980.04	
				ON-GOING	Payment for the procurement of Two (2) 20KVA solar power system at the Airport	109,882,181.82	
				COMPLETED	Payment for the replacement of the damage multi carrier transmitter module (MCTX) Component on the CVOR at	37,827,332.10	
				COMPLETED	Payment for the replacement of the Four quantities of 12V by 126AH batteries of the carmichael fire truck	9,585,152.68	
				COMPLETED	Payment for planting of grasses at selected low to medium erosion prone arears of the Airfield at the Ekiti cargo	17,865,708.43	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	JAN. - JUNE, 2026	JAN. - JUNE, 2026
			N		N	N	N
							846,811,518.41
			PLANT AND MACHINERIES	COMPLETED	Payment for local fabrication aircraft passage step and cargo carts purchase of luggage trolleys, other basic	15,000,000.00	
				COMPLETED	Payment for the purchase of ground handling support equipment for Ekiti International Airport	429,364,762.70	
							444,364,762.70
			FURNITURE & FITTING	COMPLETED	Payment for the furniture, fitting & household equipment for the quarters recently acquired for the aviation staff deployed to the Ekiti State cargo Airport	115,574,288.88	
				COMPLETED	Payment for the furniture and furnishing works at the Airport lounge and other logistic	160,239,704.78	
							275,813,993.66
11	023800100100	MINISTRY OF BUDGET	BUILDING	ON-GOING	Payment for the Review of the contract on the Construction of Governor's & Deputy Governor's Lodge Asokoro Abuja	1,000,000,000.00	
							1,000,000,000.00
			INFRASTRUCTURE	ON-GOING	Payment for Upgrade of Procurement Portal and Development of New digital Procurement Solution	154,912,875.00	
							154,912,875.00
12	025300300300	BUREAU OF LANDS	LAND	COMPLETED	Payment for the Implementation of a Comprehensive Land Administration Solution in Ekiti State	500,000,000.00	
				COMPLETED	Payment for Compensation to Mrs Olofin Justinah Olayinka of her Mud Building prior to the Construction of Ojumose Okesha/Fajuyi Flyover Ado Ekiti	1,621,373.00	
							501,621,373.00
13	025300400100	OFFICE OF SURVEYOR GENERAL	LAND	COMPLETED	Payment for Layout Survey of Elegance Pase IV	16,300,000.00	
							16,300,000.00
14	022700100100	MINISTRY OF EMPLOYMENT AND WEALTH CREATION	INFRASTRUCTURE	COMPLETED	Construction of Automation Database for Ekiti State Employment Trust Fund	4,305,000.00	
							4,305,000.00
15	025200100100	WATER CORPORATION	INFRASTRUCTURE	COMPLETED	Procurement and installation of 120mmx3core XLPE Armoured cable (40m length) Ayetoro booster station	237,992,612.00	
							237,992,612.00

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	JAN. - JUNE, 2026	JAN. - JUNE, 2026
			N		N	N	N
16	025200100200	EKITI STATE SMALL TOWNS AND RURAL WATER SUPPLY AND SANITATION AGENCY	INFRASTRUCTURE	COMPLETED	Completion of Odo Oja Ikere Water Supply Scheme Ikere LGA	452,988,556.96	
				COMPLETED	Completion of Iyin Ekiti Water Supply Scheme Araromi LCDA	762,240,634.59	
				COMPLETED	Completion of Ikogosi/Erijiyan Water Supply Scheme at Ekameta LCDA	248,568,648.67	
				COMPLETED	Construction of Water and Sanitation, hygiene center at Ado LGA and selected Communities	512,461,694.70	
							1,976,259,534.92
17	026300900100	EK-WASRA	INFRASTRUCTURE	COMPLETED	Payment for procurement of a 5KVA/48T back up power supply system for the EK-WASRA drinking water quantity	7,233,500.00	
				COMPLETED	Payment for development of Four regulatory guideline for water & sanitation services provision in Ekiti State under	20,000,000.00	
							27,233,500.00
		SUB TOTAL ECONOMIC					46,778,739,888.74
	050000000000	SOCIAL SECTOR					
18	051305200100	EKITI STATE SPORT COMMISSION	INFRASTRUCTURE	ON-GOING	Payment for the Rehabilitation of Oluyemi Kayode stadium	792,244,971.00	
							792,244,971.00
19	051700100100	MINISTRY OF EDUCATION	BUILDING	COMPLETED	Payment for school building affected by rainstorms & schools with perimeter fencing in Ekiti State category C: (IX) perimeter fencing at government college Oye Ekiti	150,000,000.00	
				COMPLETED	Payment for rehabilitation of selected public secondary school on Ekiti Sate	400,000,000.00	
							550,000,000.00
20	052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	BUILDING	ON-GOING	Payment for Additional works on the on going Construction of 80 Beded Multipurpose Building at Ekiti State Teaching Hospital Ado-Ekiti(1st Tranche)	1,000,000,000.00	
							1,000,000,000.00
			SPECIALISED ASSET	COMPLETED	Payment for the Purchase of Medical Equipment to the Multipurpose Building at EKSUTH	1,132,391,638.60	
							1,132,391,638.60
21	053501600100	STATE ENVIROMENTAL PROTECTION AGENCY	INFRASTRUCTURE	ON-GOING	Payment for Dredging of River course within identified communities & Town in 4 Local Government Ado, Ikere, Ise orun & Irepodun/Ifelodun	197,348,500.00	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	JAN. - JUNE, 2026	JAN. - JUNE, 2026
			₦		₦	₦	₦
							197,348,500.00
22	055100300100	MINISTRY OF RURAL AND COMMUNITY DEVELOPMENT	BUILDING	ON-GOING	Payment For Additional work on Renovation of ATTAH of AYEDE Palace project	25,000,000.00	
							25,000,000.00
			INFRASTRUCTURE	ON-GOING	Payment for Renovating of Ikogosi Community Town	158,129,675.00	
							158,129,675.00
		SUB TOTAL SOCIAL	-		-		3,855,114,784.60
		TOTAL ADMINISTRATION SECTOR				-	1,800,716,771.98
		TOTAL ECONOMIC SECTOR				-	46,778,739,888.74
		TOTAL LAW & JUSTICE SECTOR				-	-
		TOTAL REGIONAL SECTOR				-	-
		TOTAL SOCIAL SECTOR				-	3,855,114,784.60
		TOTAL (A)				52,434,571,445.32	52,434,571,445.32
							-
		OTHER: EXTERNAL FINANCES WITH DRAW DOWN					
29		WORLD BANK ASSISTED PROJECT(PFMU)				7,016,718,540.90	7,016,718,540.90
30		EDUCATION TRUST FUND				5,550,370.00	5,550,370.00
31		SUBEB				3,978,258,766.46	3,978,258,766.46
32	011100400100	EKITI STATE SUSTAINABLE DEVELOPMENT GOAL					
		HEALTH PROJECTS FINANCED BY AIDS & GRANTS				-	
		TOTAL (B)				11,000,527,677.36	11,000,527,677.36
		GRAND TOTAL (A+B)	-		-	63,435,099,122.68	63,435,099,122.68

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	JAN. - JUNE, 2026	JAN. - JUNE, 2026
			N		N	N	N

SUMMARY OF EXPENDITURE CAPTURED IN PPE

CLASS OF ASSET	ADDITION DURING THE MID-YEAR	WIP COMPLETED	ON-GOING (WIP)	TOTAL
LAND	1,065,443,623.00	-	-	1,065,443,623.00
BUILDING	-	3,425,959,230.01	4,193,924,476.02	7,619,883,706.03
INFRASTRUCTURE	-	10,892,902,831.69	40,154,583,596.29	51,047,486,427.98
PLANT AND MACHINERY	444,364,762.70	-	-	444,364,762.70
TRANSPORT EQUIPMENT	-	-	-	-
OFFICE EQUIPMENT	396,442,376.65	49,405,500.00	-	445,847,876.65
FURNITURE AND FITTING	969,175,063.26	269,673,340.72	-	1,238,848,403.98
SPECIALISED ASSETS	1,473,224,322.34	100,000,000.00	-	1,573,224,322.34
INVESTMENT	-			-
TOTAL	4,348,650,147.95	14,737,940,902.43	44,348,508,072.31	63,435,099,122.68

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	524,195,431.62
			63	IMPROVEMENT IN LITERACY LEVEL	PRIMARY EDUCATION	70912	OVERHEAD	RUNNING COST	10,500,000.00
			69	IMPROVEMENT IN LITERACY LEVEL	PRIMARY EDUCATION	70912	CAPITAL	EXECUTION OF CAPITAL PROJECTS	3,979,880,934.23
	051700100100	MINISTRY OF EDUCATION	61	IMPROVING QUALITY OF EDUCATION	LOWER SECONDARY EDUCATION	70921	PERSONNEL COST	SALARIES AND EMOLUMENTS	429,701,087.81
			63	IMPROVING QUALITY OF EDUCATION	LOWER SECONDARY EDUCATION	70921	OVERHEAD	RUNNING AND MONITORING COST	81,667,245.00
			69	IMPROVING QUALITY OF EDUCATION	LOWER SECONDARY EDUCATION	70921	CAPITAL	RENOVATION OF SUBEB BUILDING	550,000,000.00
	051705500100	TEACHING SERVICE COMMISSION	61	IMPROVING QUALITY OF EDUCATION	LOWER SECONDARY EDUCATION	70921	PERSONNEL COST	SALARIES AND EMOLUMENTS	6,782,556,876.11
			63	IMPROVING QUALITY OF EDUCATION	LOWER SECONDARY EDUCATION	70921	OVERHEAD	RUNNING AND MONITORING COST	91,778,500.00
			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	129,716,222.56
			63	REDUCTION IN MATERNAL AND INFANT MORTALITY RATE	MEDICAL AND MATERNITY CENTER SERVICES	70733	OVERHEAD	RUNNING COST	32,117,090.00
			69	REDUCTION IN MATERNAL AND INFANT MORTALITY RATE	MEDICAL AND MATERNITY CENTER SERVICES	70733	CAPITAL	EXECUTION OF CAPITAL PROJECTS	239,997,393.61

BASIC EDUCATION AND PRIMARY HEALTH CARE SUMMARY TABLE

	SECTOR	SUPPL. NOTE	PERSONNEL COST	OVERHEAD	CAPITAL	TOTAL
			₦	₦	₦	₦
	BASIC EDUCATION	15	7,736,453,395.54	183,945,745.00	4,529,880,934.23	12,450,280,074.77
	PRIMARY HEALTH CARE	15	129,716,222.56	32,117,090.00	239,997,393.61	401,830,706.17
	TOTAL		7,866,169,618.10	216,062,835.00	4,769,878,327.84	12,852,110,780.94

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

S/NO	DETAILS	MID-YEAR BUDGET 2026	ACTUAL JAN. - JUNE, 2026	PERFORMANCE (%)
	<u>REVENUE</u>	₦	₦	
1	OPENING BALANCE	16,787,116,904.15	59,072,927,393.18	
2	RECURRENT REVENUE	126,121,012,745.85	152,161,884,825.59	121
3	CAPITAL RECEIPTS	64,877,905,419.73	28,401,756,398.44	44
	TOTAL REVENUE	207,786,035,069.72	239,636,568,617.21	115
	<u>EXPENDITURE</u>	-		
1	RECURRENT EXPENDITURE	110,936,419,535.92	111,137,474,690.90	100
2	CAPITAL EXPENDITURE	96,849,615,533.80	68,675,685,316.55	71
	TOTAL EXPENDITURE	207,786,035,069.72	179,813,160,007.45	87

FINANCIAL HIGHLIGHTS: PRIOR YEAR COMPARATIVE ANALYSIS (CASH BASIS)

	DETAILS	ACTUAL JAN. - JUNE, 2026	ACTUAL JAN. - JUNE, 2025	PERCENTAGE CHANGE (%)
	<u>REVENUE</u>	₦	₦	
1	OPENING BALANCE	59,072,927,393.18	70,003,536,831.06	
2	RECURRENT REVENUE	152,161,884,825.59	145,977,481,128.07	4
3	CAPITAL RECEIPTS	28,401,756,398.44	46,166,411,198.27	(38)
	TOTAL REVENUE	239,636,568,617.21	262,147,429,157.40	(9)
	<u>EXPENDITURE</u>			
1	RECURRENT EXPENDITURE	111,137,474,690.90	104,067,918,329.72	7
2	CAPITAL EXPENDITURE	68,675,685,316.55	95,779,837,862.39	(28)
	TOTAL EXPENDITURE	179,813,160,007.45	199,847,756,192.11	(10)

PROGRAMME FOR RESULT (P for R)

	JAN. - JUNE, 2026			JAN. - JUNE, 2025		
MDAs	PERSONNEL	OVERHEADS	TOTAL	PERSONNEL	OVERHEADS	TOTAL
	₦	₦	₦	₦	₦	₦
MINISTRY OF FINANCE	67,727,972.15	14,252,173,409.43	14,319,901,381.58	73,610,037.78	9,894,610,868.26	9,968,220,906.04
MINISTRY OF BUDGET	99,716,933.67	7,500,000.00	107,216,933.67	93,714,137.86	7,250,000.00	100,964,137.86
STATE INTERNAL REVENUE	-	2,105,247,423.25	2,105,247,423.25	18,869,072.74	1,987,990,652.07	2,006,859,724.81
ACCOUNTANT GENERAL	928,006,051.78	351,443,499.20	1,279,449,550.98	862,929,492.20	1,357,473,311.37	2,220,402,803.57
TOTAL	1,095,450,957.60	16,716,364,331.88	17,811,815,289.48	1,049,122,740.58	13,247,324,831.70	14,296,447,572.28

SABER/ SFTAS RECIEPTS

DETAILS	JAN. - JUNE, 2026	JAN. - JUNE, 2025
	N	N
SABER/ SFTAS GRANTS	16,119,452,625.00	4,681,616,900.00
TOTAL	16,119,452,625.00	4,681,616,900.00

EKITI STATE GOVERNMENT
WORLD BANK ASSISTED PROJECTS

FUND FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2026

Annex i													
DETAILS	RAAMP	NFWP-SU	LPRES	NEWMAP (EIB)	NASSNP	IDEAS	AGILE	SURWASH	IMPACT	CoPREP	EKZ	CASH TRANSFER	TOTAL
	N	N	N	N	N	N	N	N	N	N	N	N	N
Opening Balance	2,333,796,154.92	3,697,034,160.83	8,325,390,052.27	1,116,865,358.40	1,074,965.34	132,907,502.76	1,322,399,652.43	497,441,555.15	3,129,472,572.91	70,622.62	1,926,959,968.38	3,232,699.06	22,486,645,265.07
IDA (DRAW DOWN)	4,410,532,695.00	3,375,000,000.00	-	-	5,657,800.00	-	-	-	-	20,198,620.88	96,014,500.00	-	7,907,403,615.88
GCC	300,000,001.00	-	27,494,806.85	150,000,000.00	-	-	-	-	-	-	-	-	477,494,807.85
Interest	1,833,810.00	7,942,800.00	19,999,425.00	-	-	415,920.79	-	-	4,844,235.00	-	9,044,160.00	-	44,080,350.79
Exchange Rate Loss	(597,410,588.90)	(521,625,082.80)	(469,643,324.09)	(60,702,100.00)	-	(5,838,502.21)	(77,605,279.00)	(34,438,946.80)	(181,903,851.70)	-	(219,787,812.44)	-	(2,168,955,487.94)
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Inflow (A)	4,114,955,917.10	2,861,317,717.20	(422,149,092.24)	89,297,900.00	5,657,800.00	(5,422,581.42)	(77,605,279.00)	(34,438,946.80)	(177,059,616.70)	20,198,620.88	(114,729,152.44)	-	6,260,023,286.58
Total Fund Available	6,448,752,072.02	6,558,351,878.03	7,903,240,960.03	1,206,163,258.40	6,732,765.34	127,484,921.34	1,244,794,373.43	463,002,608.35	2,952,412,956.21	20,269,243.50	1,812,230,815.94	3,232,699.06	28,746,668,551.65
													-
Less:													-
Recurrent Expenditure	80,291,747.77	33,325,959.18	390,560,077.09	27,831,194.99	5,467,023.08	8,127,134.41	36,634,821.44	101,153,910.38	609,249,602.43	20,266,667.50	390,962,733.01	3,044,083.76	1,706,914,955.04
Capital Expenditure	4,233,826,801.53	558,182,466.44	1,576,278,451.93	-	-	34,968,390.08	157,740,576.60	-	388,443,308.74	-	67,278,545.58	-	7,016,718,540.90
Transfer to EIB	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Outflow (B)	4,314,118,549.30	591,508,425.62	1,966,838,529.02	27,831,194.99	5,467,023.08	43,095,524.49	194,375,398.04	101,153,910.38	997,692,911.17	20,266,667.50	458,241,278.59	3,044,083.76	8,723,633,495.94
Closing Balance (A - B)	2,134,633,522.72	5,966,843,452.41	5,936,402,431.01	1,178,332,063.41	1,265,742.26	84,389,396.85	1,050,418,975.39	361,848,697.97	1,954,720,045.04	2,576.00	1,353,989,537.35	188,615.30	20,023,035,055.71

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

Annex i (b)

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					₦	₦
		WORLD BANK ASSISTED PROJECTS UNDER PFMU				
1		EKITI STATE ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMPOWERMENT (AGILE)	INFRASTRUCTURE	PROCUREMENT OF LAB. EQUIPMENT & CONSTRUCTION OF LAB. FOR SEC. SCHL	6,052,343.34	
				SUPPLY OF LIFE SKILL TEACHING LEARNING MATERIALS TO SECONDARY SCHOOLS	18,264,000.00	
				CONSULTANCY FEES ON EKITI AGILE PROJECT MONITORING & EVALUATION	133,424,233.26	
						157,740,576.60
2		INNOVATION DEVELOPMENT AND EFFECTIVENESS IN THE ACQUISITION OF SKILLS PROJECT	INFRASTRUCTURE	RENOVATION OF WORKSHOPS AT THE THREE (3) GOVERNMENT TECHNICAL COLLEGES (IJERO, IGBARA-ODO AND OTUN EKITI)	34,968,390.08	
						34,968,390.08
3		LIVESTOCK PRODUCTIVITY AND RESILIENCE SUPPORT (LPRES) PROJECT	INFRASTRUCTURE	CONSTRUCTION OF ABATOIR	658,044,061.61	
				CONSTRUCTION OF CHICKEN PROCESSING PLANT AT ADO EKITI	128,580,393.19	
				CONSTRUCTION OF CATTLE MARKET AT OMUO EKITI	143,373,128.35	
				CONSTRUCTION OF POULTRY PEN AT IGEDE	174,640,299.17	
				CONSTRUCTION OF POULTRY PEN AT EMURE EKITI	167,318,485.42	
				CONSTRUCTION OF CATTLE MARKET AT ADO EKITI	139,228,655.19	
				CONSTRUCTION OF POULTRY PEN AT IKOLE	147,713,152.63	
				CONSULTANCY FEE TO SUPERVISE CIVIL WORKS	17,380,276.37	
						1,576,278,451.93
4		IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TRANSFORMING SERVICE (IMPACT)	BUILDING	UPGRADING OF PRIMARY HEALTH CARE FACILITIES	2,690,625.00	
						2,690,625.00

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

Annex i (b)

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					₦	₦
			SPECIALIZED ASSETS	PAYMENT FOR THE SUPPLY DRUGS PRIMARY HEALTH FACILITIES BY SOLINA HEALTH LTD NSA IN CHARGE OF MALARIA PROGRAM	385,752,683.74	
						385,752,683.74
5		RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	INFRASTRUCTURE	IGBOLE/OSIN - IROPORA ROAD AND 2.05KM ARA – EKAMETA SCHOOL ROAD, IJERO LGA	227,872,777.07	
				REHABILITATION AND REPAIR OF 1.95KM AFOLU – ODOFIN ROAD; 5.30KM ISE – IMOLA ROAD AND 2.85KM OWOODE ANAYE ROAD.	298,843,192.21	
				REHABILITATION AND REPAIR OF 15.73KM AGBADOEJISUN-IPOLE-ISE ROAD, AIYEKIRE	413,930,195.95	
				REHABILITATION AND REPAIR OF 19.81KM IKOLE-ISABAIKOYI-IGBEMO ROAD, IKOLE LGA	836,935,946.01	
				REHABILITATION AND REPAIR OF 7.19KM IKOGOSI-ABA OSUN-ABA ORIOKUTA-IKOGOSI, EKITI WEST LGA	838,419,706.94	
				REHABILITATION AND REPAIR OF 15.10KM IDO-IPEREILUDUN ROAD, ILEJEMEJE LGA	1,453,758,204.56	
				CONSULTANCY ON CONSTRUCTION OF RURAL ROADS	164,066,778.79	
						4,233,826,801.53
6		EKITI KNOWLEDGE ZONE (EKZ) PROJECT	BUILDING	CONSTRUCTION OF TWO-BEDROOM BUNGALOW FOR EKZ PEOPLE AFFECTED BY PROJECT (PAP) BENEFICIARY	67,278,545.58	
						67,278,545.58
7		NIGERIA FOR WOMEN PROGRAM SCALE-UP (NFWP-SU)	SPECIALIZED ASSET	PROCUREMENT OF SAVING BOXES (3,600 UNITS)	50,220,000.00	
						50,220,000.00
			INFRASTRUCTURE	WOMEN ECONOMIC EMPOWERMENT	445,562,466.44	
				COMMUNITY INVESTMENT FUND	62,400,000.00	507,962,466.44
					7,016,718,540.90	7,016,718,540.90

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JAN. - JUNE, 2026

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
21/1/2026	Agency for Adult & Non formal Education	Free JAMB Forms for qualified Ekiti State indigenes year 2026	29,360,000.00			29,360,000.00
04/07/2026	Agency for Adult and Non formal Education	Refund from the Executive Secretary in repect of money paid to attend the National Stakeholders Engagement meeting in Abuja	697,269.00			697,269.00
16/2/2026	BTVE	Payment for running grant to the six Government Technical colleges 2nd term 2025/2026 academic session	3,897,000.00			3,897,000.00
16/2/2026	BTVE	Additional payment work done by Dalex Concept at the Government Technical college ijero Ekiti perimeter fencing	143,070.00	INFRASTRUCTURE	143,070.00	
04/01/2026	BTVE	Payment for NABTEB registration 2025/2026 academic session	19,955,891.68			19,955,891.68
04/09/2026	BTVE	Fixing of vandalized portion of the Administrative block at Government Technical College, Ikere Ekiti	547,300.00	INFRASTRUCTURE	547,300.00	
05/05/2026	BTVE	Balance payment for NABTEB registration 2025/2026 academic session	10,000,000.00			10,000,000.00
05/11/2026	BTVE	Running grant to the six government Technical colleges 3rd term 2025/2026 academic session	3,897,000.00			3,897,000.00
13/1/2026	E T F	Payment for 1.5% operational cost December, 2025	3,380,065.95			3,380,065.95
02/06/2026	ETF	Payment for 1.5 % oprational cost for January, 2026	5,528,549.08			5,528,549.08
03/04/2026	ETF	Payment for 1.5% operational Cost for February, 2026	2,700,297.49			2,700,297.49
04/03/2026	ETF	Payment for 1.5% operational Cost for March, 2026	1,709,297.27			1,709,297.27
18/5/2026	ETF	payment for 1.5% operational cost for April, 2026	1,149,383.01			1,149,383.01
06/03/2026	ETF	Payment for 1.5% operational cost for May, 2026	1,524,970.79			1,524,970.79
14/1/2026	MOEST	Payment for 2nd term 2025/2026 academic session running grant to Public secondary Schools Ekiti State	222,341,550.00			222,341,550.00
02/02/2026	MOEST	Part payment for the conduct of year 2026 WAEC Examination	438,146,400.00			438,146,400.00

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JAN. - JUNE, 2026

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
23/2/2026	MOEST	Procurement of Specialized writing materials for Special School for the blind ikere Ekiti	4,860,000.00	SPECIALIZED ASSETS	4,860,000.00	
03/10/2026	MOEST	Part payment for the conduct of year 2026 WAEC Examination	65,000,000.00			65,000,000.00
04/02/2026	MOEST	Part payment for the conduct of year 2026 WAEC Examination	100,000,000.00			100,000,000.00
04/02/2026	MOEST	Gift to encourage more Students on the 2026 African Spelling Bee winner	2,000,000.00			2,000,000.00
04/03/2026	MOEST	Part payment for the conduct of year 2026 WAEC Examination	44,600,300.00			44,600,300.00
05/05/2026	MOEST	Participation of two Students at lead City university Physics competition	502,884.00			502,884.00
05/07/2026	MOEST	Balance payment conduct of WAEC 2026 Examination	15,000,000.00			15,000,000.00
05/11/2026	MOEST	2025/2026 Operational Inspection to all Public Schools Ekiti State	5,000,000.00			5,000,000.00
05/12/2026	MOEST	Part paymnt 3rd term 2025/2026 academic session to public secondary schools	79,052,550.00			79,052,550.00
20/5/2026	MOEST	Payment for 2026 national Children`s day celebration	1,500,000.00			1,500,000.00
06/08/2026	MOEST	Balance payment 3rd term Runnig Grant 2025/2026 academic session to Public secondary Sch.	143,289,000.00			143,289,000.00
16/6/2026	MOEST	Payment for DSS SAFE SCHHOL INITIATIVE	709,252.00			709,252.00
25/6/2026	MOEST	Payment for the conduct of 2026 primary six leaving certificate/ placement Examination	64,000,000.00			64,000,000.00
29/6/2026	MOEST	Payment for the conduct of 2026 Junior Secondary Certificate Examination & Basic Education Certificate Examination	175,000,000.00			175,000,000.00
2/22026	Scholarship Board	Award of Scholarship to outstanding Young person`s award on academic Excelence to idowu Blessing Jeremiah 4th tranches	1,100,000.00			1,100,000.00
29/6/2026	Scholarship Board	Part payment for 2025/2026 Bursary Award to deserving undergraduates Students of Ekiti State in Nigeria Tertiary institutions	50,000,000.00			50,000,000.00

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JAN. - JUNE, 2026

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
04/09/2026	TSC	Refund from the Teaching Service Commission in respect of amount approved for the monitoring exercise for the 3rd term 2025/2026 academic session	1,600,000.00			1,600,000.00
04/09/2026	TSC	Refund from the Teaching Service Commission in respect of 2026 2nd quarter plenary meeting	1,150,000.00			1,150,000.00
29/6/2026	TSC	Part payment for the induction/oriented programme for the newly recruited officers	20,000,000.00			20,000,000.00
		Bank Charges	30,269.45			30,269.45
		TOTAL PAYMENTS	1,519,372,299.72		5,550,370.00	1,513,821,929.72

EKITI STATE GOVERNMENT
WORLD BANK ASSISTED PROJECTS
CONSOLIDATED FUND FLOW STATEMENT FOR JANUARY TO JUNE, 2026
EKITI STATE COVID ACTION RECOVERY AND ECONOMIC STIMULUS (CARES)

Annex iii

	DETAILS		COORDINATING UNIT	CASH TRANSFER UNIT	CSDP UNIT	FADAMA UNIT	MEDA	LIPW	TOTAL
A	RECEIPTS		₦	₦	₦	₦	₦	₦	₦
	Opening Balance	i	13,951.42	158,399.50	5,228,224.08	620,342.05	24,689,197.77	2,221,899.76	32,932,014.58
	IDA	ii				1,550,000.00			1,550,000.00
	GCC	iii			83,154,000.00				83,154,000.00
	Other Income	iv			10,177.61	-	-	-	10,177.61
	Total (i+ii+iii+iv)	v	13,951.42	158,399.50	88,392,401.69	2,170,342.05	24,689,197.77	2,221,899.76	117,646,192.19
B	EXPENDITURES BY CATEGORY								
	Stipends to Beneficiaries	vi	-	-	-	-	-	-	0.00
	Grants to communities and groups	vii	-	-	-	-	-	-	
	Enrollment Cost (one off)	viii	-	-	-	-	-	-	0.00
	Training, Workshop and Study Tours	ix	-	-	-	-	-	-	0.00
	Operating Cost	x	58.00	100,262.89	6,503,694.47	1,750,000.00	580,139.50	1,921,722.00	10,855,876.86
	Consultancy	xi	-	-	78,246,400.00	-	-	-	78,246,400.00
	Goods	xii	-	-	-	-	-	-	-
	Total Expenditures (vi+vii+viii+ix+x+xi+xii)	xii	58.00	100,262.89	84,750,094.47	1,750,000.00	580,139.50	1,921,722.00	89,102,276.86
	Closing Balance (v-xii)	xiii	13,893.42	58,136.61	3,642,307.22	420,342.05	24,109,058.27	300,177.76	28,543,915.33