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ROADMAP TO KEEPING EKITI WORKING



GOVERNANCE



**YOUTH DEVELOPMENT
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**HUMAN CAPITAL
DEVELOPMENT**



**AGRICULTURE AND
RURAL DEVELOPMENT**



**INFRASTRUCTURE AND
INDUSTRIALIZATION**



**ARTS, CULTURE
AND TOURISM**

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...Ilẹ̀ Iyi, Ilẹ̀ Èyẹ̀

YEAR 2025 ANNUAL REPORT

FISCAL RESPONSIBILITY COMMISSION EKITI STATE.

Secretariat/Bank Road, Behind Chicken Republic,
Ado-Ekiti, Ekiti State



YEAR 2025 ANNUAL REPORT
FISCAL RESPONSIBILITY COMMISSION, EKITI STATE



YEAR 2025 ANNUAL REPORT
FISCAL RESPONSIBILITY COMMISSION, EKITI STATE



Her Excellency
CHIEF (MRS.) CHRISTIANAH MONISADE AFUYE
Deputy Governor, Ekiti State.



...Ilè Iyì, Ilè Èyè

**YEAR 2025 ANNUAL
REPORT**

**FISCAL RESPONSIBILITY
COMMISSION EKITI STATE**

*Secretariat/Bank Rd, Behind Chicken Republic,
Ado-Ekiti, Ekiti State*



**FISCAL RESPONSIBILITY COMMISSION, EKITI STATE ANNUAL
REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025.**

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His Excellency
BIODUN ABAYOMI OYEBANJI
Governor, Ekiti State.



Board Members, Ekiti State Fiscal Responsibility Commission.

(From L-R: Chief Gbenga Agbona, (Commissioner in charge of M&E); Hon. Mayowa Oyedeji (Commissioner in charge of Planning, Research & Statistics), Mrs. Omotoso Bolanle (Commissioner in Charge of Finance & Account), Mr. Alfred Ologuntoye (Chairman), Mr. Wole Oloworeme (Executive Secretary), Chief Dele Olatuyi (Commissioner in charge of Policy & Standard)



RIGHT HON. ARIBASOYE STEPHEN ADEOYE
Hon. Speaker Ekiti State House of Assembly.



OUR LEADERSHIP

Our leadership team includes the Chairman and the Four (4) Board members, the Executive Secretary and the Directors/one Internal Auditor who are responsible for strategic and day-to-day management of the Commission.

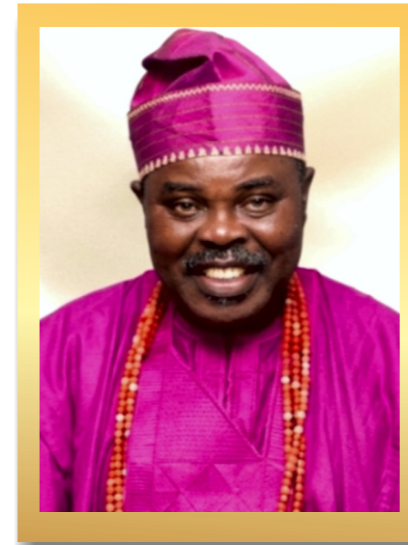
The members of the Commission's leadership team are:



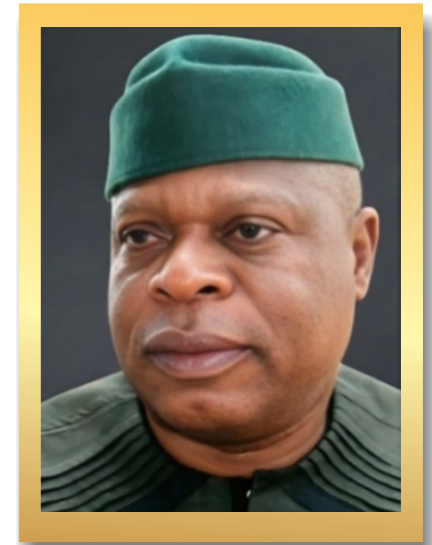
Mr. Alfred Ologuntoye, JP, JP.
Chairman, Fiscal Responsibility Commission, Ekiti State.



THE CHAIRMAN FRC & THE HONORABLE MEMBERS



Chief Gbenga Agbona
(Commissioner in Charge of M&E)



Chief Dele Olatuyi
(Commissioner in Charge of Policy & Standard)



Mr. Alfred Ologuntoye
Chairman, FRC



Mr. Mayowa Oyedeji
(Commissioner in charge of DPR&S)



Mrs Omotosho Bolanle
(Commissioner in charge of Fin. & Acct)



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THE MANAGEMENT STAFF



Wole Oloworemo
Executive Secretary (FRC)



Engr. A. J. Adesanya
Director (M & E)



Olawumi Akeredolu
Director (Admin. & Supply)



Funke Kayode
Director (Finance & Acct)



Olasehinde Modupe M.
Director (PR&S)

PICTORIAL HIGHLIGHTS FROM 2025 FISCAL PERFORMANCE REVIEW



Registration on arrival to Annual Fiscal Performance exercise



All MDAs, LGAs/LCDAs & Tertiary Institutions the represented at the opening of 2025 Fiscal Performance



Cross-sections of FRC Board during 2025 Fiscal Performance exercise.

LIST OF ACRONYMS

- FRC** - Fiscal Responsibility Commission
- FRL** - Fiscal Responsibility Law
- MDAs** - Ministries, Departments and Agencies
- LGAs** - Local Government Areas
- LCDAs** - Local Council Development Areas
- IGR** - Internally Generated Revenue
- SFTAS** - State Fiscal Transparency, Accountability & Sustainability
- MTEF** - Medium Term Expenditure Framework
- JAAC** - Joint Account Allocation Committee
- M&E** - Monitoring and Evaluation
- TNA** - Training Need Assessment
- PPP** - Public Private Partnership
- BOT** - Build-operate and Transfer
- GIFMIS** - Government Integrated Financial Management Information System
- ERGP** - Economic Recovery and Growth Plan
- ICT** - Information Communication Technology
- BOUESTI** - Bamidele Olumilua University of Education, Science & Technology Ikere



OUR CORE VALUES

- **HONESTY:** Promoting transparency in government fiscal activities
- **INTEGRITY:** Discharging our duties within the work plan to ensure Consistency
- **HARDWORK:** Putting in place the best efforts to achieve the Commission's mandate.

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THE COMMITMENT

To boost the State's Internally Generated Revenue (IGR), thereby reduce the State's dependency on statutory allocations from Federal Government and also ensure that all public funds are judiciously expended for the betterment of Ekiti Indigenes.



OUR VISION

Our vision is to inspire Probity, Accountability and Financial discipline in line with International best practices

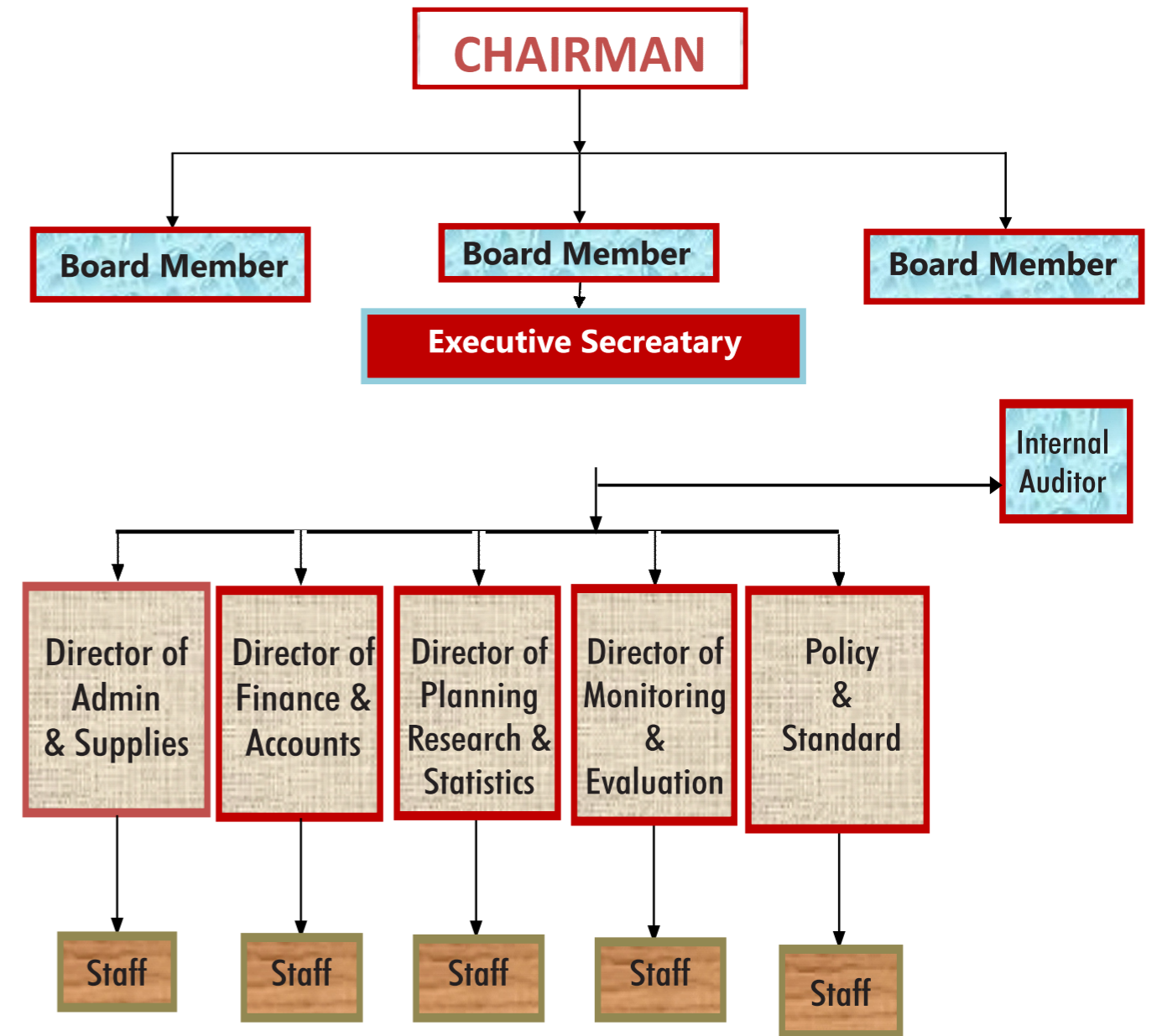


during the fiscal year under review. We respectfully look forward to more support in addressing the outstanding challenges of office accommodation, staffing, office equipment and furniture.

Our profound gratitude also goes to the Speaker and members of the House of Assembly, the Secretary to the State Government, the Chief of Staff, the Ministries of Local Government, Budget and Planning, Finance and Economic Development, Office of the Accountant General, Bureau of Public Procurement and many other stakeholders. We are grateful for your various contributions to the success recorded by the Commission in year 2025.



ORGANOGRAM OF EKITI STATE FISCAL RESPONSIBILITY COMMISSION





THE CHAIRMAN'S STATEMENT

In line with its mandate to ensure the promotion and enhancement of the state's economic objectives and other matters connected therewith, the activities of the Commission for the year 2025, covered all MDAs, Tertiary Institutions, Local Governments, Local Council Development Areas (LGs/LCDAs) in the State. These involved evaluation of the macroeconomic indices and projects executed by the State Government. In the year 2025 employment of more Youths into the Public Service and Agric Sectors was given a pride of place. This was complemented with sustenance of minimum wages, regular payment of salaries, pensions and gratuities as well as promotion of deserving officers. The State Government also sustained its Social Investment Program to cushion the effects of removal of fuel subsidy, through various empowerment programs in line with the Shared Prosperity Agenda of Mr. Governor. The effort of the State Government in the Agric sector was visible in reduction in the prices of food items as confirmed by reduction in the price of food items the ranking of the National Bureau of Statistics which adjudged Ekiti State as the State with cheapest food items in the South West during the year under review.

In the area of infrastructure, the State Government secured approval to generate electricity independently to boost economic activities in the State. A lot of communities were provided with transformers to improve the quality of electricity supply to the areas. Various road projects were completed and commissioned within the year, of particular note was the ring road linking the International Airport, which was given approval for private flights within the year.

The Health Sector was also given attention with the renovation of many General Hospitals and basic Health Centers. They were not only equipped with staff but also provided with State- of -the- art- equipment. In a similar vein, the State Government impact was felt in the education sector as many public primary and secondary schools were renovated and equipped with staff and furniture's.

Furthermore, the Commission in conjunction with the State Debt Management Office, ensured that the Fiscal Responsibility Law guiding debt management and other fiscal activities was complied with by the various LGs/LCDAs and State Government Agencies. Their compliance has made the State to attain great strides in transparency and fiscal management. The State was able to



record impressive rating in governance performance indices above other subnational in Nigeria.

The Commission also undertook a mid-year appraisal of the 2025 Budgets of the LGs/LCDAs with a view to ascertaining compliance with the budgets, which also allowed recommendations to be made for improvement in few areas where gaps were identified. This exercise yielded positive results as manifested in the quality of the 2025 Revised Budgets of the LGs/LCDAs for the year. In addition, in the course of the year, a sensitization workshop on the State Fiscal Responsibility Law (FRL) was organized for the Accounting officers, the Directors of Budget and Directors of Finance of the LGs/LCDAs. The workshop was aimed at familiarizing them with the provisions of the Law to activate ethics in the conduct of government business in the areas of fraud prevention, effective financial management, prudence as well as transparency. Concisely, it was conceived to add value to the Local Government Autonomy.

In rounding off its activities for the year, the Commission collated and analyzed information received on public revenues and expenditure from the MDAs, Tertiary Institutions and LGs/LCDAs. The Commission had useful discussions with public officers from these agencies on the need to beef up the IGR of the State and LGCDAs. The Commission observed an improvement in the quality of the Budget preparation, noticed relative improvement in the ratio of capital to recurrent expenditure in some LGs/LCDAs compared to what it was in the previous years. The Commission also reiterated the need for LGAs/LCDAs to intensify efforts on agriculture to complement the State Government food security program.

The year 2025 was not without its challenges as Ekiti State equally shared from the poor global economy and removal of fuel subsidies. In Ekiti, it manifested itself in the costs of transportation and house rents. It is however gratifying to note the following during the year under review;

- i. Reduction in price of food items
- ii. Stability in the forex market
- iii. unprecedented peace in Ekiti State.

Let me seize this opportunity to appreciate, on behalf of the Commission,

His Excellency, Governor Biodun Abayomi Oyebanji for creating the enabling environment which resulted into the achievements recorded by the Commission



and sent to the FRC not later than 30 days after each month and 6 months after the end of the year;

- (g) ensure the maintenance of proper books of account (particularly for remittances paid through the e-payment and follow-up by the prescribed treasury cash book);
- (h) make rules for carrying out its functions under this Law; and
- (i) perform any other function consistent with the promotion of the objectives of this law.

OBJECTIVES OF FISCAL RESPONSIBILITY LAW

- i. To ensure prudent management of the State's financial resources;
- ii. To ensure derivation of optimum value from government expenditures on capital projects;
- iii. To ensure long-term macro-economic stability of the State's economy;
- iv. To secure greater accountability and transparency in fiscal transactions within Medium Term Fiscal Policy Framework;
- v. To ensure the promotion and enforcement of the State's economic objectives.

INTRODUCTION

1. Fiscal Responsibility Commission has the mandate of ensuring that revenue-enhancement policies, resource allocation and debt management decisions are undertaken in a prudent, transparent and timely manner as provided for in the Fiscal Responsibility Law (FRL).
2. The Report covers the overview of the effort of the Commission towards actualizing her core mandate for the year 2025, acting within its legal framework and responsibilities:
 - i. Initiated relevant activities through correspondences (Circulars etc.) to monitor and enforce the provision of the Fiscal Responsibility Law, 2020 (first amendment);
 - ii. Disseminated information on international best practices, that could facilitate greater efficiency in allocation and management of public expenditures, revenue collection, debt control and transparency in fiscal matters;
 - iii. Undertook fiscal disciplines and stakeholders engagement, and
 - iv. Made rule for carrying out its function from time to time.
3. This Report consists of Six chapters, which are commission's mandate, main reports and future plans.
4. Conclusively, the Commission in her future endeavor would continue to expand and extend the frontiers of good governance, prudence, transparency and accountability by making necessary contacts with the relevant stakeholders in the State. Therefore, I urge all readers of this report to see themselves as important stakeholders who are to help the Commission to achieve its mandate of our dear State and the greater good of all.

CHAPTER ONE

THE MANDATE

The Fiscal Responsibility Law 2020, as amended was enacted to provide for prudent Management of the State's resources; ensure values are derived from government expenditures on state capital projects; ensure long-term macroeconomic stability of the economy of the State; secure greater accountability and transparency in fiscal operations, within a Medium Term Fiscal Policy Framework; and for the promotion and enforcement of the State's economic objectives and other related matter.

Part 1 (section 1) of the Fiscal Responsibility Commission (FRC) Law, provides for the establishment of the Commission as a corporate body with perpetual succession, while section 3 of the Law essentially spells out its mandate. Central to this mandate, is the enforcement of the provisions of the Law. Thus, The Commission is empowered among others to:

- (a) Compel any person or Government Institution to disclose information relating to public revenues and expenditure; and
- (b) Cause an investigation into whether any person has violated any provision of the law.

FUNCTIONS OF THE COMMISSION

According to Section 3 of the Ekiti State Fiscal Responsibility Law 2020 (as amended), the Commission is saddled with the following roles:

- (a) monitor and enforce the provisions of this Law and by so doing, promote the economic objective contained in section 16 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended);
- (b) disseminate such standard practices; including international best practice that will result in greater efficiency in the allocation and management of public expenditure, revenue collection, debt control and transparency in fiscal matters;
- (c) undertake fiscal and financial studies, analysis and diagnoses and disseminate the result to the relevant authorities;
- (d) ensure returns on revenue performance showing estimates, actual collection and remittance to the State Consolidated Revenue Fund by the Ministries, Departments, Agencies and Corporation by attaching hard evidence of collections and remittance;
- (e) ensure monthly monitoring meeting of all the revenue collectors with representatives of the Ministry of Finance and Economic Development;
- (f) ensure that quarterly and annual revenue collection reports are produced



Wole Oloworemo
Executive Secretary (FRC)



31	011100500100	EKITI STATE MICRO - FINANCE AND ENTERPRISE DEVELOPMENT AGENCY (MEDA)	500,000,000.00	0	0
		TOTAL	625,850,440.10	134,295,800.00	21
HEALTH CARE					
32	052100100100	MINISTRY OF HEALTH & HUMAN SERVICES	12,000,000.00	11,073,520.00	92
33	052100200100	EKITI STATE HEALTH INSURANCE SCHEME	0	0	0
34	011103300100	STATE AIDS CONTROL AGENCY (SACA)	0	0	0
35	052100300100	STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0	0	0
36	052110200100	HOSPITAL MANAGEMENT BOARD (HMB)	300,174,513.00	294,149,679.37	98
37	052111300100	EKITI STATE DRUGS AND HEALTH SUPPLIES MANAGEMENT AGENCY	7,000,000.00	7,747,152.71	111
38	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL (EKSUTH)	700,000,000.00	828,100,931.26	118
		TOTAL	1,019,174,513.00	1,141,071,283.34	112
GENDER EMPOWERMENT					
39	051400100100	MINISTRY OF WOMEN AFFAIRS AND GENDER EMPOWERMENT	5,500,000.00	8,280,800.00	151
40	051305300100	EKITI STATE OFFICE OF DISABILITY AFFAIRS	0	0	0
		TOTAL	5,500,000.00	8,280,800.00	151
INFORMATION, TOURISM, SPORT & YOUTH DEVELOPMENT					
41	012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION	0	0	0
42	023600100100	MINISTRY OF ARTS, CULTURE AND CREATIVE ECONOMY	2,000,000.00	2,417,500.00	121
43	051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	6,000,000.00	8,064,769.09	134
44	023610100100	BUREAU OF TOURISM	5,000,000.00	0	0
45	012300300100	BROADCASTING SERVICE OF EKITI STATE	110,000,000.00	120,302,919.65	109
46	051305200100	EKITI STATE SPORTS COMMISSION	3,000,000.00	1,921,000.00	64
		TOTAL	126,000,000.00	132,706,188.74	105



CHAPTER TWO ADMINISTRATION AND SUPPLIES

Traditionally, just as obtained in any organization, the function of Administration and Supplies Department is central to the activities of the Commission. The department is responsible for the coordination of activities and general administration of the entire department in the Commission; hence, it serves as the secretariat to the entire Commission. The department ensures strict adherence to the Public Service Rules in staff's discharge of their duties as well as maintenance of a conducive work environment for members of Staff.

Administration & Supplies Department further handles correspondences, office management, human resources management, procurements as well as other essential official assignments geared towards achieving overall success through maximum output.

The department works with the Finance and Account, as well as, Planning, Research and Statistics Departments in the preparation of Statutory Commission's Annual Budget Report. The Department is headed by a Director, who is an Administrative officer assisted by other officers in the Executive Cadre. The Department is in charge of the following:

* Personnel Matters

The Department in carrying out its personnel function, prepared nominal roll and updated same periodically. In year 2020, the Commission started with just seventeen staff drawn from different cadres of the civil service and currently, there are Twenty-six staff. The Board is yet to be constituted. Nevertheless, the staff put in their best to ensure adequate performance of the statutory function of the Commission.

* Publicity

The Commission invited all the sixteen (16) Local Government Areas, twenty-two (22) LCDAs, two-hundred & forty-nine (249) MDAs and four (4) Tertiary Institutions for the year 2025 Budget Defence in preparation of year 2025 Annual Report. During the meeting, stakeholders were properly sensitized on how revenue leakages could be tackled to increase Revenue Generation in the State.

* Conclusion

The Department of Administration and Supplies of the Fiscal Responsibility Commission worked harmoniously with other departments in the Commission to achieve its mandates, in the available resources. The department has been able to make provision for office furniture/office equipment and other necessary tools for the conducive workplace for staff.



CHAPTER THREE

**PLANNING, RESEARCH AND STATISTICS DEPARTMENT
A REVIEW OF FISCAL PERFORMANCE OF MDAs, LGAs AND LCDAs**

During the fiscal year 2026, the Commission reviewed the fiscal Performance of various MDAs, LGAs/LCDAs and Tertiary Institutions in the State. After considering the returns from the MDAs and other Government Organizations; the Commission came up with analysis on the Revenue, Personnel Cost, Overhead and Capital Expenditure which are detailed in the tables following:

TABLE 1

**THE DETAILS OF INTERNALLY GENERATED REVENUE OF ALL SECTORS
(MDAs/PARASTATALS & CORPORATIONS) IN EKITI STATE, 2025.**

S/N	IPSAS CODE	MINISTRY / DEPARTMENTS	APPROVED BUDGET (2025)	TOTAL ACTUAL REVENUE JAN - DEC, 2025.	PERCENTAGE PERFORMANCE
AGRICULTURAL & RURAL DEVELOPMENT					
1	021510200100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	80,000,000.00	91,180,400.00	114
2	021511700100	DIRECTORATE OF FARM SETTLEMENTS & PEASANT FARMERS DEVELOPMENT PROGRAMME	20,000,000.00	20,231,000.00	101
3	021511600100	FADAMA	0	0	0
4	02151000100	FOUNTAIN AGRICULTURAL MARKETING AGENCY (FAMA)	4,000,000.00	3,162,010.00	79
5		EKITI RURAL ACCESS & AGRICULTURAL MARKETING PROJECTS (RAAMP)	270,000,000.00	-	0
6	021510200100	EKITI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (ADP IKOLE)	500,000.00	195,200.00	39
7		ANTI-GRAZING TASK FORCE	0	-	0
		TOTAL	374,500,000.00	114,768,610.00	31
INFRASTRUCTURAL DEVELOPMENT					
8	026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	15,082,720.00	12,275,200.00	81
9	026100200100	EKITI STATE WATER & SANITATION REGULATORY AGENCY	4,000,000.00	5,906,609.61	148
10	02622020102	MINISTRY OF INNOVATION, SCIENCE & DIGITAL ECONOMY	0	0	0
	023400100100	MINISTRY OF WORKS	100,216,720.00	61,990,500.00	
	011110100100	BUREAU OF SPECIAL PROJECTS	10,000,000.00	850,000.00	
13	023400400100	EKITI STATE PUBLIC WORKS CORPORATION	0	0	0
14	120204	EKITI STATE ELECTRICITY BOARD	1,000,000.00	241,725.00	24



15	023100100300	EKITI STATE ENERGY MATTERS	0	0	0
16	023100100400	EKITI STATE ELECTRICITY REGULATORY BUREAU (EKSERB)	2,500,000.00	1,806,000.00	72
17	025200100200	SMALL WATER TOWN & RURAL WATER SUPPLY & SANITATION AGENCY IKERE-EKITI.	38,000,000.00	18,370,000.00	48
18	022800100100	BUREAU OF INFORMATION AND COMMUNICATION TECHNOLOGY	0	0	0
19	025200100100	EKITI STATE WATER CORPORATION	28,000,000.00	21,036,480.00	75
20	023500100100	MINISTRY OF TRANSPORTATION	220,000,000.00	219,343,250.00	100
21	022905500100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	25,000,000.00	9,490,820.00	38
22	022205200200	EKITI STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (EKSCDA)	0	0	0
23	012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORMS	0	0	0
		TOTAL	443,799,440.00	351,310,584.61	79
INDUSTRIAL DEVELOPMENT					
24	022200100100	MINISTRY OF TRADE, INDUSTRY, INVESTMENTS & COOPERATIVES	68,350,440.10	76,795,800.00	112
25	002700100100	MINISTRY OF WEALTH CREATION AND EMPLOYMENT	0.00	0	0
26		HUMAN CAPITAL DEVELOPMENT AND ALLIED MATTERS	0	0	0
27		EKITI STATE JOB CREATION AND EMPLOYMENT AGENCY	0	0	0
28	023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	57,500,000.00	57,500,000.00	100
29	02205200100	EKITI STATE DEVELOPMENT INVESTMENT PROMOTION AGENCY (EKDIPA)	0.00	0	0
30	022200900100	EKITI STATE KNOWLEDGE ZONE	0.00	0	0



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LAW & JUSTICE					
99	032600100100	MINISTRY OF JUSTICE	900,000,000.00	761,464,379.58	85
100	011200200100	EKITI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION (EKHASC)	618,050.49	797,000.00	129
101	011200100100	EKITI STATE HOUSE OF ASSEMBLY	20,600,000.00	797,000.00	4
	11200100200	EKITI STATE LEGISLATIVE LOANS BOARD	1,500,000.00	0	0
102	032600100400	EKITI STATE LAW REFORMS COMMISSION	618,050.49	196,500.00	32
	031800100100	THE JUDICIARY			
103			35,000,000.00	51,209,616.05	146
	031801100100	JUDICIAL SERVICE COMMISSION			
104			1,000,000.00	542,500.00	54
105	032600100300	OFFICE OF THE PUBLIC DEFENDER	0	0	0
	031801100100/22040102	EKITI STATE CUSTOMARY COURT OF APPEAL			
106			1,500,000.00	2,999,663.63	200
		TOTAL	960,836,100.98	818,006,659.26	85
ENVIRONMENTAL					
107	053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	10,000,000.00	9,875,100.00	99
108	053501600100	EKITI STATE ENVIRONMENTAL PROTECTION AGENCY (SEPA)	25,000,000.00	10,978,900.00	44
109	021510900100	EKITI STATE FORESTRY COMMISSION	110,000,000.00	111,370,539.00	101
110	011100600100	EKITI STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	0	0	0
111	053505300100	EKITI STATE WASTE MANAGEMENT AUTHORITY	43,000,000.00	6,051,447.52	14
		TOTAL	188,000,000.00	138,275,986.52	74
LANDS & HOUSING					
112	025300100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	176,266,006.50	190,325,754.26	108
113	026000100200	OFFICE OF THE SURVEYOR GENERAL	24,000,000.00	31362430.4	131
114	025305600100	URBAN RENEWAL AGENCY	0	0	0



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FISCAL RESPONSIBILITY COMMISSION, EKITI STATE

EDUCATION					
47	051700100100	MINISTRY OF EDUCATION.	150,500,000.00	106,497,466.00	71
48	051705500100	TEACHING SERVICE COMMISSION	3,000,000.00	1,462,800.00	49
49	051705600100	TEACHING SERVICE COMMISSION LOAN'S BOARD	0	0	
50	0517011000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	600,000.00	440,000.00	73
51	051705400100	EKITI STATE SCHOLARSHIP BOARD	0	0	0
52	051702600100	SCHOOLS AGRICULTURE AND ENTERPRISE AGENCY	112,000.00	75,000.00	67
53	051700100500	EKITI STATE EDUCATION TRUST FUND (ETF)	1,800,000,000.00	2,323,050,143.71	129
54	051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	400,000.00	700,000.00	175
55	051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	1,390,000.00	12,660,000.00	911
56	051700100700	SUBEB STAFF HOUSING LOANS BOARD	10,000,000.00	61,000.00	1
57	051700100400	EKITI STATE LIBRARY BOARD	500,000.00	172,000.00	34
58	051702600100	EKITI STATE UNIVERSITY	8,509,578,114.41	15,243,512,489.53	179
59	051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION SCIENCE & TECHNOLOGY IKERE-EKITI (BOUESTIK)	4,014,388,550.00	5,505,596,415.12	137
60	051702600400	COLLEGE OF HEALTH, SCIENCE AND TECHNOLOGY IJERO-EKITI	750,412,812.50	1,104,545,334.84	147
61		COOPERATIVE DEPARTMENT /COOPERATIVE COLLEGE IJERO-EKITI	2,407,853.76	273,100.00	11
62	051702600500	EKITI STATE POLYTECHNIC, ISAN-EKITI	25,000,000.00	34,161,520.50	137
	120101	INSTITUTE OF LOCAL GOVERNMENT STUDIES ILAWE EKITI	24,000,000.00	7,804,500.00	33
		TOTAL	15,292,289,330.67	24,341,011,769.70	159



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GOVERNANCE					
63	011111300100	EKITI STATE PENSION COMMISSION (PENCOMM)	0	0	0
64	011100400100	SUSTAINABLE DEVELOPMENT GOALS OFFICE (SDG)	500,000.00	0	0
65	012500600100	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS	3,500,000.00	3,991,200.00	114
66	012500600700	STAFF HOUSING LOAN BOARD	500,000.00	61,000.00	12
67		STAFF DEVELOPMENT CENTRE	1,000,000.00	785,000.00	79
68		PARASTATALS AFFAIRS DEPARTMENT	0	0	0
69	055100300100	MINISTRY OF RURAL AND COMMUNITY DEVELOPMENT	0	0	0
70	014700100100	EKITI STATE CIVIL SERVICE COMMISSION	4,000,000.00	421,750.00	11
71	011103700100	MUSLIM PILGRIMS WELFARE BOARD	1,000,000.00	990,000.00	99
72		MINISTRY OF CAPACITY DEVELOPMENT AND TRAINING	500,000.00	417,200.00	83
73		GOVERNMENT HOUSE AND PROTOCOL DEPARTMENT	0	0	0
74	016101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	1,000,000.00	1,318,000.00	132
75	011111200100	GENERAL ADMINISTRATION DEPARTMENT	1,500,000.00	650,000.00	43
76	011102100500	LIAISON OFFICE LAGOS	2,000,000.00	1,650,473.60	83
77	011111200200	PETROLEUM PRODUCTS CONSUMER PROTECTION AGENCY	2,000,000.00	1,650,473.60	83
78	011102100600	LIAISON OFFICE AKURE	0	0	0
79	011102100100	LIAISON OFFICE ABUJA	1,200,000.00	1,715,300.00	143



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80	011102100100	GOVERNOR'S LODGE, ABUJA	0	0	0
81	011102100100	DEPUTY GOVERNOR'S LODGE, ABUJA	0	0	0
82	011111200300	UTILITY SERVICES DEPT	0	0	0
83	0111000100200	OFFICE OF THE DEPUTY GOVERNOR	0	0	0
84	055100100100	MINISTRY OF LOCAL GOVERNMENT AFFAIRS	0	0	0
85		POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT	0	0	0
86	025000100100	FISCAL RESPONSIBILITY COMMISSION	0	0	0
87	011100700100	BUREAU OF PUBLIC PROCUREMENT (BPP)	70,000,000.00	36,134,000.00	52
88	014800100100	EKITI STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	0	0	0
89	011103800100	CHRISTIAN PILGRIMS WELFARE BOARD	864,048.75	740,000.00	86
90	011100300100	EKITI STATE BOUNDARY COMMISSION	0	0	0
91	011111300200	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD)	3,024,170.61	2,754,100.00	91
92	011101000100	OFFICE OF TRANSFORMATION, SERVICE AND DELIVERY (OTSD)	0	0	0
93	02202010200	MINISTRY OF REGIONAL AND INTER-GOVERNMENTAL AFFAIRS.	0	0	0
94	11	LOCAL GOVERNMENT SERVICE COMMISSION	3,196,650,000.00	2,130,293,789.18	67
95			0	0	0
96	110101	LOCAL GOVERNMENT STAFF LOANS BOARD	54,100,000.00	194,551,423.34	360
97	045102100100	MINISTRY OF SPECIAL DUTIES	0.00	0	0
98	055100200100	MINISTRY OF CHIEFTAINCY AND HOME AFFAIRS	1,592,146.24	1,380,000.00	87
		TOTAL	3,351,930,365.60	2,378,803,236.12	71



TABLE 3
DETAILS OF PERSONNEL COSTS OF ALL SECTORS
(MDAs/PARASTATALS & CORPORATIONS) IN EKITI STATE, 2025.

S/N	IPSAS CODE	MDAs/PARASTATALS & CORPORATIONS	APPROVED BUDGET	TOTAL ACTUAL EXPENDITURE JAN- DEC., 2025.	% PERFORMANCE
AGRICULTURAL & RURAL DEVELOPMENT					
1	021500100100	MINISTRY OF AGRIC AND FOOD SECURITY	917,266,334.56	917,127,263.02	100
2	021511700100	DIRECTORATE OF FARM SETTLEMENTS & PEASANT FARMERS DEVELOPMENT PROGRAMME	46,048,151.38	42,902,140.92	93
3	021511600100	FADAMA	0	0	0
4	21010101	FOUNTAIN AGRICULTURAL MARKETING AGENCY (FAMA)	58,745,771.58	56,354,160.74	96
5		EKITI RURAL ACCESS & AGRICULTURAL MARKETING PROJECTS (RAAMP)	0	0	0
6	02510200100	EKITI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (ADP IKOLE)	312,548,902.73	302,258,989.32	97
7		ANTI-GRAZING TASK FORCE	0	0	0
		TOTAL	1,334,609,160.25	1,318,642,554.00	99
INFRASTRUCTURAL DEVELOPMENT					
8	026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	277,623,701.81	277,367,171.46	100
9	025200100200	EKITI STATE WATER & SANITATION REGULATORY AGENCY	0	0	0
10	026200100100	MINISTRY OF INNOVATION, SCIENCE & DIGITAL ECONOMY	0	0	0
11	023400100100	MINISTRY OF WORKS	670,736,656.80	666,663,360.40	99
12	011110100100	BUREAU OF SPECIAL PROJECTS	0	0	0
13	023400400100	EKITI STATE PUBLIC WORKS CORPORATION	72,634,882.37	65,042,026.00	90
14	023100100100	EKITI STATE ELECTRICITY BOARD	198,440,016.95	0	0
15	023100100300	EKITI STATE ENERGY MATTERS	0	0	0



115	026000100100	EKITI STATE BUREAU OF LANDS SERVICES	540,000,000.00	1,055,315,561.08	195
116	025301000100	EKITI STATE HOUSING CORPORATION	250,000,000.00	311,430,160.77	0
		TOTAL	990,266,006.50	1,588,433,906.51	160
FINANCE					
117	023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	0	0	0
118	023800200100	BUREAU OF STATISTICS	0	0	0
119	014000100101	OFFICE OF THE STATE AUDITOR-GENERAL.	350,000.00	320,000.00	91
120	014000200100	OFFICE OF THE STATE AUDITOR-GENERAL FOR LOCAL GOVERNEMENTS	0	0	0
121	014000300100	EKITI STATE AUDIT SERVICE COMMISSION	800,000.00	0	0
122	022000100100	MINISTRY OF FINANCE	500,024.37	22,500.00	4
123	022205200300	EKITI STATE SOCIAL INVESTMENT COORDINATING AGENCY	0	0	0
124	022000800100	EKITI STATE INTERNAL REVENUE SERVICE	27,819,987,562.76	27,183,852,599.91	98
125	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	45,000,000.00	0	0
126	022000800300	EKITI STATE LOTTERIES COMMISSION	200,000,000.00	165,257,159.33	83
127	0222020401	BUREAU OF CENTRAL INTERNAL AUDIT	0	0	0
128	022000800200	EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY	150,000,000.00	115,371,721.00	77
		TOTAL	28,216,637,587.13	27,464,823,980.24	97
		GRAND TOTAL	51,594,783,783.98	58,611,788,805.04	114



TABLE 2
SUMMARY OF INTERNALLY GENERATED REVENUE (IGR) AND
GRAND TOTAL ACROSS TWELVE (12) SECTORS, IN EKITI STATE, 2025.

S/N	SECTORS	APPROVED BUDGET	TOTAL ACTUAL REVENUE JAN - DEC., 2025.	%
AGRICULTURAL & RURAL DEVELOPMENT				
1	TOTAL	374,500,000.00	114,768,610.00	31
INFRASTRUCTURAL DEVELOPMENT				
2	TOTAL	443,799,440.00	351,310,584.61	79
INDUSTRIAL DEVELOPMENT				
3	TOTAL	625,850,440.10	134,295,800.00	21
HEALTH CARE				
4	TOTAL	1,019,174,513.00	1,141,071,283.34	112
GENDER EMPOWERMENT				
5	TOTAL	5,500,000.00	8,280,800.00	151
INFORMATION, TOURISM, SPORT & YOUTH DEVELOPMENT				
6	TOTAL	126,000,000.00	132,706,188.74	105
EDUCATION				
7	TOTAL	15,292,289,330.67	24,341,011,769.70	159
GOVERNANCE				
8	TOTAL	3,351,930,365.60	2,378,803,236.12	71
LAW & JUSTICE				
9	TOTAL	960,836,100.98	818,006,659.26	85
ENVIRONMENTAL				
10	TOTAL	188,000,000.00	138,275,986.52	74
LANDS & HOUSING				
11	TOTAL	990,266,006.50	1,588,433,906.51	160
FINANCE				
12	TOTAL	28,216,637,587.13	27,464,823,980.24	97
GRAND TOTAL		51,594,783,783.98	58,611,788,805.04	114

Table 1 contains MDAs Revenue and they are grouped into 12 sectors. The figure in each sector is added to give the sub-total for each sector followed by the summation of all the sectors from Table 2 to get the grand total for both the Approved Budget and actual revenue for the year 2025.

Most of the MDAs are revenue generating agencies while others are social service oriented as observed in the table.

It is important to note that about 15 MDAs that are income generating Ministries/Agencies have their performances below 50%, therefore showing poor

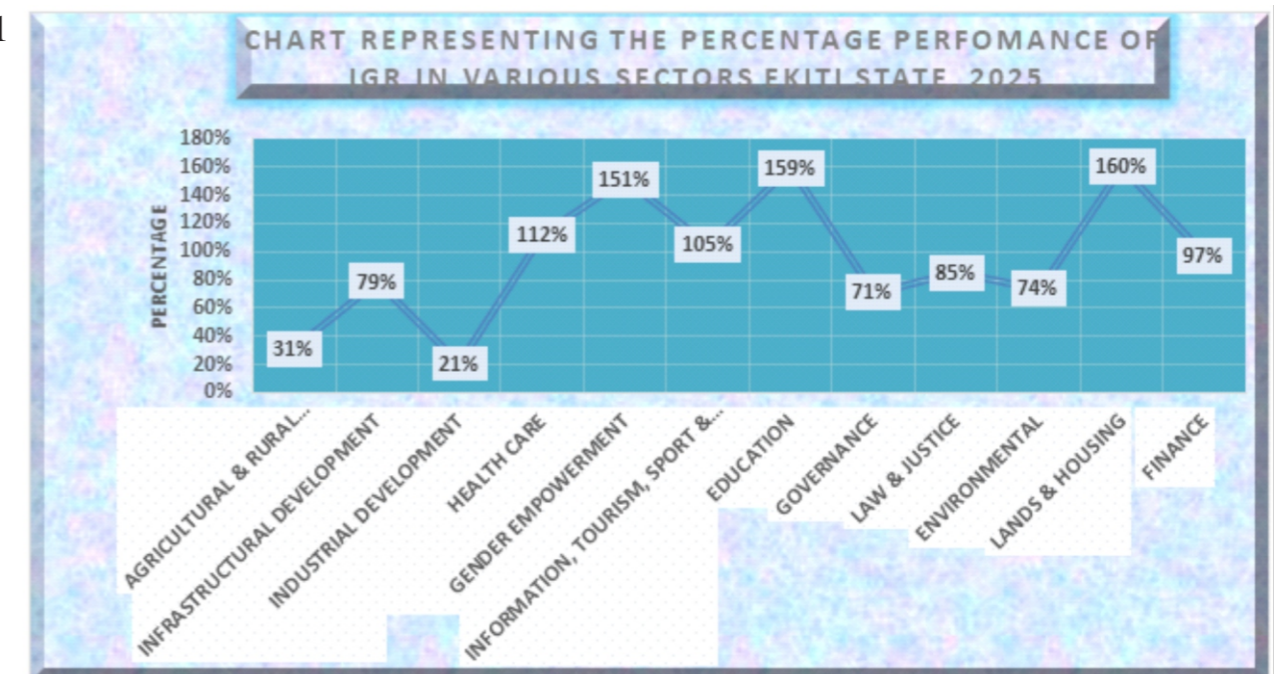


performance, two (2) of the MDAs had their performance between the range of 51-60%, while four (4) MDAs are between 61-70% Other MDAs have their performance above 70% which signifies that they had a good performance. Seven (7) out of these MDAs fell between 71-80%, eight (8) MDAs fell between the range of 81-90%, seven (7) MDAs fell between the range of 91-100% and (27) MDAs performed excellently above 100% consecutively.

However, two (2) MDAs SUBEB had the best performance with 911% followed by Local Government staff Loans Board with 360%. Ekiti State Customary Court with 200%, Ekiti State Bureau of Lands had 195% followed by Ekiti State University had 179% and Board for Technical with performance of 175%. These six MDAs listed above performed excellently among others.

The total share of revenue generated to the State as at the year ended 31st December, 2025 was **N58,611,788,805.04** with **(114%)** performance compared to the budgeted sum of **N51,594,783,783.98**

Fig. 1



The chart above shows the percentage performance of IGR by various sectors in Ekiti State. It can be observed that Lands and Housing Sector had the highest percentage performance, followed by Education and Gender Empowerment while Industrial Development sector had the least percentage performance revenue in the State. It is hoped that with the level of infrastructural Development during the year under review an impressive record will be attained in an industrial development in the coming year.



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GOVERNANCE					
62	011111300100	EKITI STATE PENSION COMMISSION (PENCOMM)	834,950,475.58	834,809,670.63	100
63		UTILITY SERVICES DEPARTMENT	0	0	0
64	11100400100	SUSTAINABLE DEVELOPMENT GOALS OFFICE (SDG)	45,835,332.34	44,904,137.35	98
65	012500600100	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS	168,023,774.30	161,543,906.60	96
66	012500600700	STAFF HOUSING LOAN BOARD			
67		STAFF DEVELOPMENT CENTRE	0	0	0
68		PARASTATALS AFFAIRS DEPARTMENT	0	0	0
69	0551003001001 21010101	MINISTRY OF RURAL AND COMMUNITY DEVELOPMENT	79,401,688.18	77,215,635.73	97
70	014700100100	EKITI STATE CIVIL SERVICE COMMISSION	73,760,690.78	70,703,018.79	96
71	011103700100	MUSLIM PILGRIMS WELFARE BOARD	20,366,423.56	20,365,423.81	100
72		MINISTRY OF CAPACITY DEVELOPMENT AND TRAINING	52,665,192.29	49,862,998.36	95
73		OFFICE OF THE HEAD OF SERVICE	0	0	0
74	011100100100	GOVERNOR'S OFFICE/ GOVERNMENT HOUSE AND PROTOCOL DEPARTMENT	0	0	0
75		OFFICE OF THE CHIEF OF STAFF	0	0	0
76	016101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	69,047,771.57	67,600,616.86	98
77	011111200100	GENERAL ADMINISTRATION DEPARTMENT	214,055,666.57	203,233,534.70	95
78	011102100500	LIAISON OFFICE LAGOS	35,739,057.70	35,391,507.77	99
79	011102100100	LIAISON OFFICE ABUJA	28,542,617.50	0	0
80		GOVERNOR'S LODGE, ABUJA	0	0	0
81		DEPUTY GOVERNOR'S LODGE, ABUJA	0	0	0



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16	025200100200	SMALL WATER TOWN & RURAL WATER SUPPLY & SANITATION AGENCY IKERE-EKITI.	78,045,611.50	76,964,673.83	99
17	IPSAS	BUREAU OF INFORMATION AND COMMUNICATION TECHNOLOGY	78,892,222.48	78,882,495.65	100
18	02510200100	EKITI STATE WATER CORPORATION	462,309,617.30	456,185,704.81	99
19	023400100100	MINISTRY OF TRANSPORTATION	0	0	0
20	023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY	80,939,069.28	-	
21	022205200200	EKITI STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (EKSCDA)	0	0	0
22	012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORMS	0	0	0
TOTAL			1,919,621,778.49	1,621,105,432.15	84
INDUSTRIAL DEVELOPMENT					
23	022200100100	MINISTRY OF TRADE, INDUSTRY, INVESTMENTS & COOPERATIVES	439,637,903.36	77,068,900	18
24	002700100400	MINISTRY OF WEALTH CREATION AND EMPLOYMENT	39,333,509.47	38,614,694.35	98
25		HUMAN CAPITAL DEVELOPMENT AGENCY	0	0	0
26		EKITI STATE JOB CREATION AND EMPLOYMENT AGENCY	23,734,674.63	20,798,655.82	88
27	023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	44,192,112.86	43,286,833.32	98
28	02205200100	EKITI STATE DEVELOPMENT INVESTMENT PROMOTION AGENCY (EKDIPA)	0	0	0
29	022200900100	EKITI STATE KNOWLEDGE ZONE	0	0	0



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30	21010101	EKITI STATE MICRO - FINANCE AND ENTERPRISE DEVELOPMENT AGENCY (MEDA)	35,957,228.86	34,740,867.51	97
		TOTAL	582,855,429.18	214,509,951.10	37
HEALTH CARE					
31	052100100100	MINISTRY OF HEALTH & HUMAN SERVICES	549,536,060.05	540,721,581.78	98
32	052100200100	EKITI STATE HEALTH INSURANCE SCHEME	52,907,520.10	52,859,368.78	100
33	011103300100	STATE AIDS CONTROL AGENCY (SACA)	25,250,926.98	25,067,635.85	99
34	052100300100	STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	253,891,085.23	247,879,052.99	98
35	052110200100	HOSPITAL MANAGEMENT BOARD (HMB)	5,155,829,137.87	4,913,687,675.48	95
36	052111300160	EKITI STATE DRUGS AND HEALTH SUPPLIES MANAGEMENT AGENCY	57,157,488.70	47,252,510.19	83
37	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL (EKSUTH)	6,857,345,090.51	6,280,706,070.74	92
		TOTAL	12,951,917,309.44	12,108,173,895.81	93
GENDER EMPOWERMENT					
38	051400100100	MINISTRY OF WOMEN AFFAIRS AND GENDER EMPOWERMENT	216,068,371.24	210,976,488.44	98
39	051305300100	EKITI STATE OFFICE OF DISABILITY AFFAIRS	63,226,071.02	61,327,590.22	97
		TOTAL	279,294,442.26	272,304,078.66	97
INFORMATION, TOURISM, SPORT & YOUTH DEVELOPMENT					
40	012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION	209,500,737.48	206,264,345.00	98
41	023600100100	MINISTRY OF ARTS, CULTURE AND CREATIVE ECONOMY	187,499,145.16	184,584,526.21	98
42	051300100100	MINISTRY OF YOUTH DEVELOPMENT	59,081,692.11	56,868,118.90	96
43	023610100100	BUREAU OF TOURISM	22,115,250.14	20,117,879.31	91
44	012300300100	BROADCASTING SERVICE OF EKITI STATE	450,737,064.67	440,606,857.17	98
	051305200100	EKITI STATE SPORTS COMMISSION	155,416,308.73	154,599,371.03	
		TOTAL	1,084,350,198.29	1,063,041,097.62	98



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EDUCATION					
46	051700100100	MINISTRY OF EDUCATION.	1,531,533,502.70	738,020,381.84	48
47	051705500100	TEACHING SERVICE COMMISSION	21,753,256,099.93	11,050,497,702.75	51
48	051705600100	TEACHING SERVICE COMMISSION LOAN'S BOARD	0	0	0
49	210101	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	65,539,737.62	64,121,718.33	98
50	051705400100	EKITI STATE SCHOLARSHIP BOARD	23,624,348.28	23,587,900.06	100
51	051702600100	SCHOOLS AGRICULTURE AND ENTERPRISE AGENCY	28,731,088.24	26,271,560.92	91
52	051700100500	EKITI STATE EDUCATION TRUST FUND (ETF)	38,865,752.80	37,983,801.41	98
53	051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	391,013,700.11	383,154,391.67	98
54	051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	1,019,605,084.39	1,018,901,395.46	100
55	051700100700	SUBEB STAFF HOUSING LOANS BOARD	0	0	0
56	051700100400	EKITI STATE LIBRARY BOARD	41,806,445.50	39,231,439.87	94
57	051702600200	EKITI STATE UNIVERSITY	15,448,890,087.57	11,746,507,457.52	76
58	051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION SCIENCE & TECHNOLOGY IKERE-EKITI (BOUESTIK)	6,746,523,697.00	6,054,147,657.58	90
59	051702600400	COLLEGE OF HEALTH, SCIENCE AND TECHNOLOGY IJERO-EKITI	1,363,892,482.10	1,388,859,403.16	102
60		COOPERATIVE DEPARTMENT /COOPERATIVE COLLEGE IJERO-EKITI	0	0	0
61	051702600500	EKITI STATE POLYTECHNIC, ISAN-EKITI	501,050,000.00	615,008,730.70	123
		INSTITUTE OF LOCAL GOVERNMENT STUDIES ILAWE EKITI	113,431,595.66	172,369,203.50	
		TOTAL	49,067,763,621.90	33,358,662,744.77	68



TABLE 4
SUMMARY OF PERSONNEL EXPENDITURE BY SECTORS
AND GRAND TOTAL ACROSS TWELVE (12) SECTORS, 2025.

S/N	SECTORS	APPROVED BUDGET	TOTAL ACTUAL EXPENDITURE JAN - DEC., 2025.	%
AGRICULTURAL & RURAL DEVELOPMENT				
1	TOTAL	1,334,609,160.25	1,318,642,554.00	99
INFRASTRUCTURAL DEVELOPMENT				
2	TOTAL	1,919,621,778.49	1,621,105,432.15	84
INDUSTRIAL DEVELOPMENT				
3	TOTAL	582,855,429.18	214,509,951.00	37
HEALTH CARE				
4	TOTAL	12,951,917,309.44	12,108,173,895.81	93
GENDER EMPOWERMENT				
5	TOTAL	279,294,442.26	272,304,078.66	97
INFORMATION, TOURISM, SPORT & YOUTH DEVELOPMENT				
6	TOTAL	1,084,350,198.29	1,063,041,097.62	98
EDUCATION				
7	TOTAL	49,067,763,621.90	33,358,662,744.77	68
GOVERNANCE				
8	TOTAL	8,403,835,608.91	7,753,199,533.11	92
LAW & JUSTICE				
9	TOTAL	6,071,886,616.71	4,733,390,933.12	78
ENVIRONMENTAL				
10	TOTAL	777,747,622.79	730,982,235.89	94
LANDS & HOUSING				
11	TOTAL	643,731,415.54	638,106,606.18	99
FINANCE				
12	TOTAL	3,727,088,261.01	3,415,894,939.20	92
GRAND TOTAL		86,844,701,464.77	67,228,014,001.51	77

Table 4 shows the amount Budgeted for personnel cost and the actual amount expended in the year 2025. A total amount of **N86,844,701,464.77** was budgeted while the sum of **N67,228,014,001.51** was expended representing **77%** of the total amount Budgeted



82		UTILITY SERVICES DEPT	0	0	0
83		LIAISON OFFICE AKURE	0	0	0
84		OFFICE OF THE HEAD OF SERVICE	0	0	0
85		PETROLEUM PRODUCTS CONSUMER PROTECTION AGENCY	0	0	0
86	0111000100200	OFFICE OF THE DEPUTY GOVERNOR	95,074,689.54	95,073,994.98	100
87	055100100100	MINISTRY OF LOCAL GOVERNMENT AFFAIRS	124,131,570.29	120,785,507.77	0
88		POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT	4,927,691,968.27	4,681,163,109.01	95
89		OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	0	0	0
90	02500100100	FISCAL RESPONSIBILITY COMMISSION	34,589,386.37	31,054,724.71	90
91	011100700100	BUREAU OF PUBLIC PROCUREMENT (BPP)	124,291,057.71	122,837,500.17	99
92	014800100100	EKITI STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	187,082,373.55	0	0
93	21010101	CHRISTIAN PILGRIMS WELFARE BOARD	26,184,972.86	25,837,457.93	99
94	300100	EKITI STATE BOUNDARY COMMISSION	35,473,490.28	0	0
95	011103500200	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD)	68,962,820.59	68,431,649.10	99
96	21010101	OFFICE OF TRANSFORMATION AND SERVICE DELIVERY (OTSD)	48,962,373.05	48,362,840.07	99
97	02202010200	MINISTRY OF REGIONAL AND INTER-GOVERNMENTAL AFFAIRS.	38,571,295.26	0	0
98	230101112	LOCAL GOVERNMENT SERVICE COMMISSION	863,000,000.00	805,870,154.14	93
99	230101112	LOCAL GOVERNMENT LOANS BOARD	153,055,381.92	135,913,905.68	89



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100					
101	045102100100	MINISTRY OF SPECIAL DUTIES	0	0	0
102	055100200100	MINISTRY OF CHIEFTAINCY AND HOME AFFAIRS	54,375,538.85	52,238,238.95	
		TOTAL	8,403,835,608.91	7,753,199,533.11	92
LAW & JUSTICE					
103	032600100100	MINISTRY OF JUSTICE	441,111,150.55	441,028,439.41	
104	011200400100	EKITI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	0	0	0
105	011200100100	EKITI STATE HOUSE OF ASSEMBLY	1,525,000,000.00	1,287,795,816.19	84
106	032600100400	EKITI STATE LAW REFORMS COMMISSION	0	0	0
107	031800100100	THE JUDICIARY (HIGH COURT)	2,977,252,422.40	2,047,092,328.54	69
108	031801100100	JUDICIAL SERVICE COMMISSION	0	0	0
109	032600100300	OFFICE OF THE PUBLIC DEFENDER	17,836,271.66	16,544,159.00	93
110	031801100100	CUSTOMARY COURT OF APPEAL	1,110,686,772.10	940,930,189.98	85
		TOTAL	6,071,886,616.71	4,733,390,933.12	78
ENVIRONMENTAL					
111	053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	311,045,441.92	311,010,287.54	100
112	053501600100	EKITI STATE ENVIRONMENTAL PROTECTION AGENCY (SEPA)	40,791,119.35	0	0
113	021510900100	EKITI STATE FORESTRY COMMISSION	255,855,734.95	253,476,422.71	99
114	011100600100	EKITI STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	41,900,698.54	41,886,555.37	100
	053505300100	EKITI STATE WASTE MANAGEMENT AUTHORITY	128,154,628.03	124,608,970.27	
		TOTAL	777,747,622.79	730,982,235.89	94



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LANDS & HOUSING					
116	25300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	195,214,669.45	193,381,848.37	99
117	26000100200	OFFICE OF THE SURVEYOR GENERAL	81,677,392.30	81,563,038.05	100
118	21010101	URBAN RENEWAL AGENCY	26,530,102.01	26,357,988.58	99
119	26000100100	EKITI STATE BUREAU OF LANDS SERVICES	146,986,973.39	146,155,399.68	99
120	21010101	EKITI STATE HOUSING CORPORATION	193,322,278.39	190,648,331.50	99
		TOTAL	643,731,415.54	638,106,606.18	99
FINANCE					
121	023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	189,728,275.72	189,667,968.00	100
122	023800200100	BUREAU OF STATISTICS	86,809,172.54	86,210,478.40	99
123	014000100100	OFFICE OF THE STATE AUDITOR-GENERAL.	219,770,224.37	221,356,419.46	101
124	014000200100	OFFICE OF THE STATE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS	90,349,684.42	0	0
125	014000300100	EKITI STATE AUDIT SERVICE COMMISSION	18,153,682.72	18,022,841.31	99
126	022000200100	MINISTRY OF FINANCE	148,220,075.56	146,208,820.12	99
127	022205200300	EKITI STATE SOCIAL INVESTMENT COORDINATING AGENCY	0	0	0
128	022000800100	EKITI STATE INTERNAL REVENUE SERVICE	18,869,072.74	18,869,072.74	100
129	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	2,877,475,616.04	2,661,559,934.97	92
130	022000800300	EKITI STATE LOTTERIES COMMISSION	0	0	0
131	022000701100	BUREAU OF CENTRAL INTERNAL AUDIT	50,273,719.28	46,667,008.82	93
132	022000800200	EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY	27,438,737.62	27,332,395.38	100
		TOTAL	3,727,088,261.01	3,415,894,939.20	92
		GRAND TOTAL	86,844,701,464.77	67,228,014,001.51	77



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15	023400100400	PLANNING RESEARCH AND STATISTICS	1,200,000.00	1,200,000.00	100
16	023400100400	DEPARTMENT OF PUBLIC TRANSPORT	0.00	0	0
17	011110100100	BUREAU OF SPECIAL PROJECTS	11,300,000.00	10,010,400.00	89
18	023500100100	MINISTRY OF TRANSPORTATION	1,737,632,000.00	1,641,934,248.00	94
19	023500500100	PUBLIC TRANSPORT DEPARTMENT	6,000,000.00	6,000,000.00	100
20	023500800100	VEHICLE INSPECTION	2,000,000.00	1,800,000.00	90
21	0234000400	EKITI STATE PUBLIC WORKS CORPORATION	7,000,000.00	6,000,000.00	86
22	023100100100	EKITI STATE ELECTRICITY BOARD	3,800,000,000.00	3,654,798,372.68	96
23	023100100300	EKITI STATE ENERGY MATTERS	5,680,000.00	5,600,000.00	99
24	023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY (EKSTMA)	26,000,000.00	22,934,080.50	88
25	025200100200	SMALL WATER TOWN & RURAL WATER SUPPLY & SANITATION AGENCY IKERE-EKITI.	60,000,000.00	59,200,000.00	99
26	022800100100	BUREAU OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT)	172,400,000.00	156,135,528.00	91
27	02510200100	EKITI STATE WATER CORPORATION	150,000,000.00	92,300,000.00	62
28	022205200200	EKITI STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (EKSCDA)	0	0	0
29		EKITI STATE ELECTRICITY REGULATORY BUREAU	16,871,000.00	15,571,000.00	92
30	23500600100	EKITI STATE INTERNATIONAL CARGO AIRPORT	18,000,000.00	0	0
		TOTAL	6,189,745,000.00	5,828,150,143.32	94
INDUSTRIAL DEVELOPMENT					
31	022200100100	MINISTRY OF TRADE, INDUSTRY, INVESTMENTS & COOPERATIVES	80,000,000.00	42,141,022.50	53
32	022200600100	COOPERATIVE DEPARTMENT	6,000,000.00	6,000,000.00	100
33	0111111100100	PUBLIC PRIVATE PARTNERSHIP	900,000.00	840,000.00	93
34	0022201000100	MONITORING & SUPERVISION OF COOPERATIVE SOCIETIES	1,200,000.00	1,200,000.00	100



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FISCAL RESPONSIBILITY COMMISSION, EKITI STATE

Fig: 2a

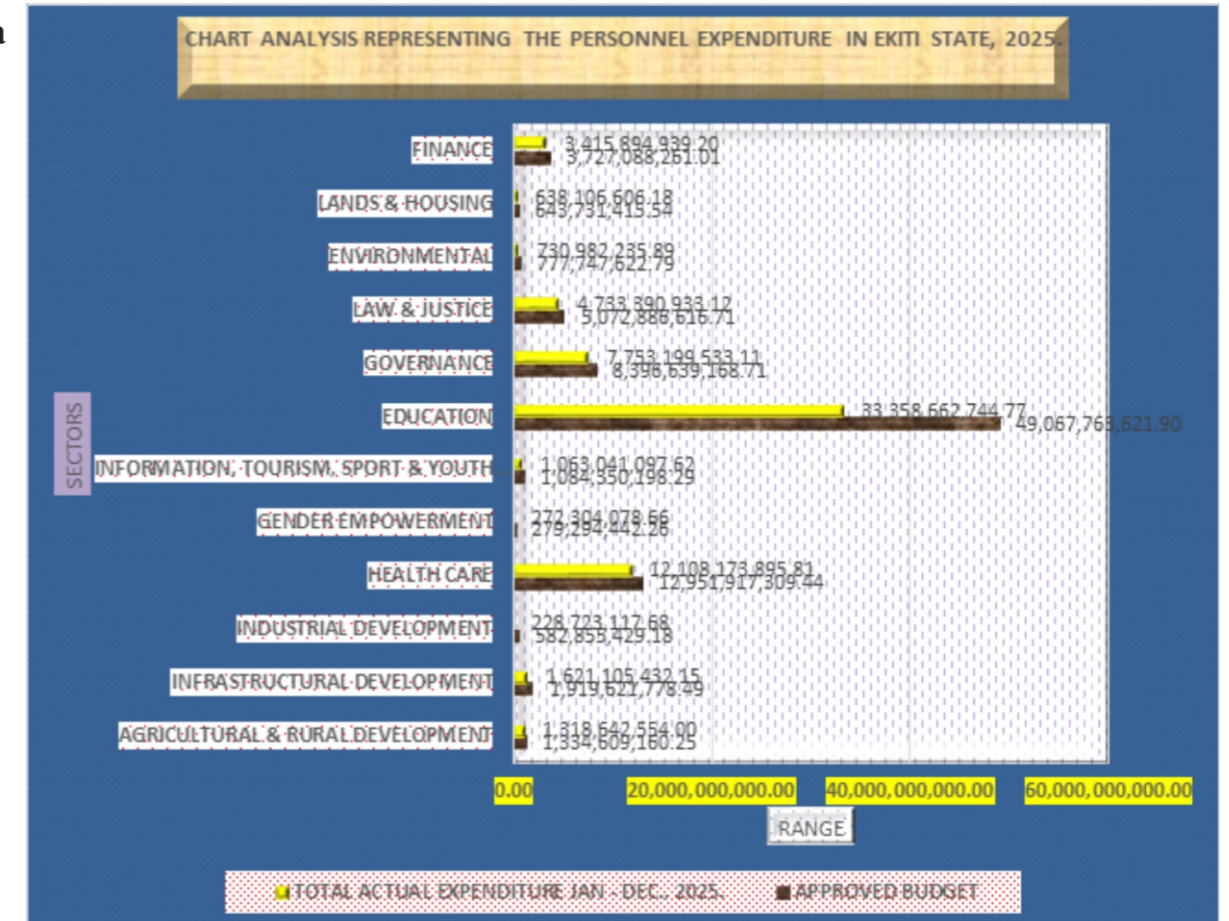


Fig: 2b

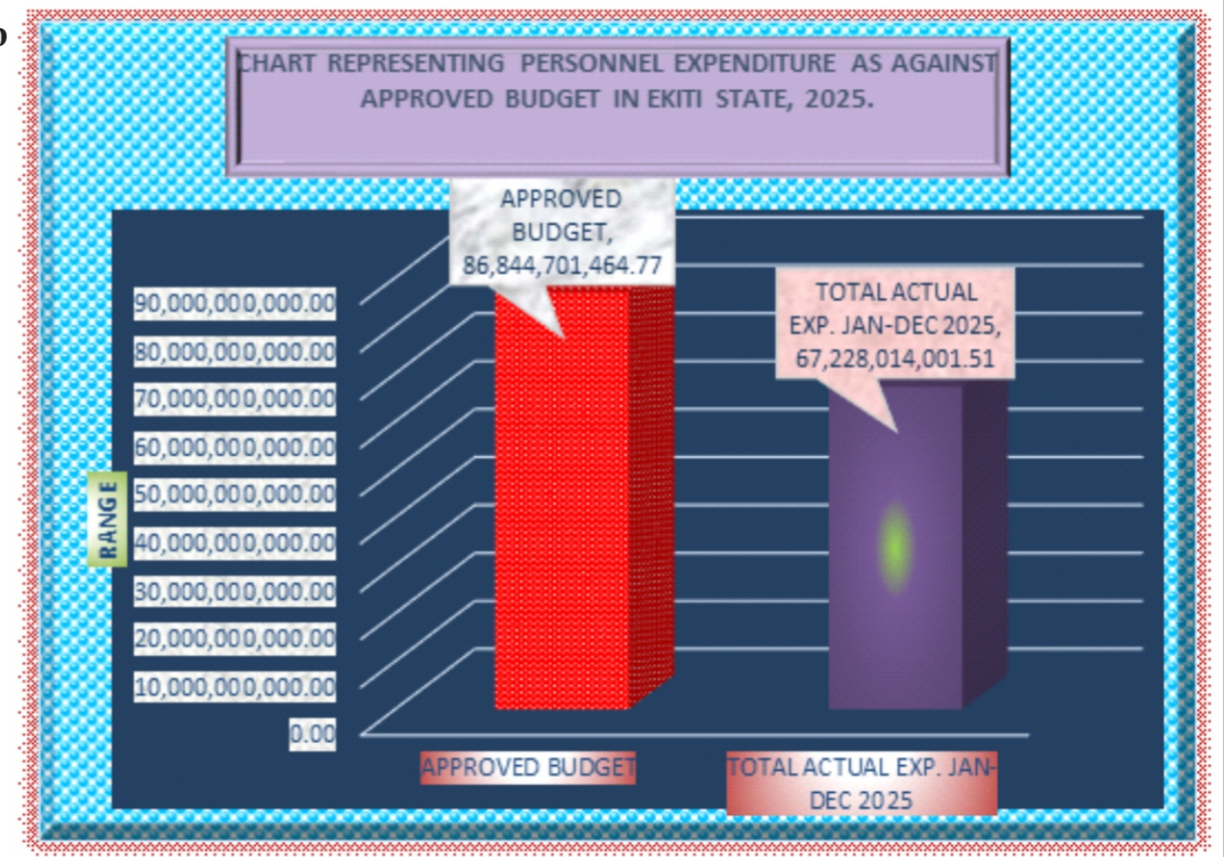


TABLE 5
DETAILS OF EXPENDITURE ON PENSIONS/GRATUITIES FOR THE EKITI STATE GOVERNMENT RETIREES 2025.

S/N	IPSAS CODE	MDAs, PARASTATALS & CORPORATIONS	APPROVED BUDGET	TOTAL ACTUAL PENSIONS/ GRATUITY JAN - DEC., 2025.	% PERFORMANCE
2	21020205	EKITI STATE PENSION COMMISSION 5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCT.	133,140,625.20	133,140,625.20	100%
3	0111111300100	EKITI STATE GOVERNMENT CONTRIBUTION TO CPS	533,809,850.38	641,575,105.32	120%
4	011103500200	EKITI STATE ANNUAL GRATUITY (PTAD)	3,597,510,935.90	3,450,000,000.00	
5	011103500200	EKITI STATE ANNUAL PENSION (PTAD)	10,907,386,887.49	10,835,436,457.14	99%
TOTAL			15,171,848,298.97	15,060,152,187.66	99%

The total amount paid as gratuity and pension in 2025 by the State Government was **N15,060,152,187.66** representing **99%**, as against the budgeted figure of **N15,171,848,298.97**. A critical observation on table 5 above showed that the Government performed excellently in payment of gratuities and pensions during the year under review.

Fig; 3

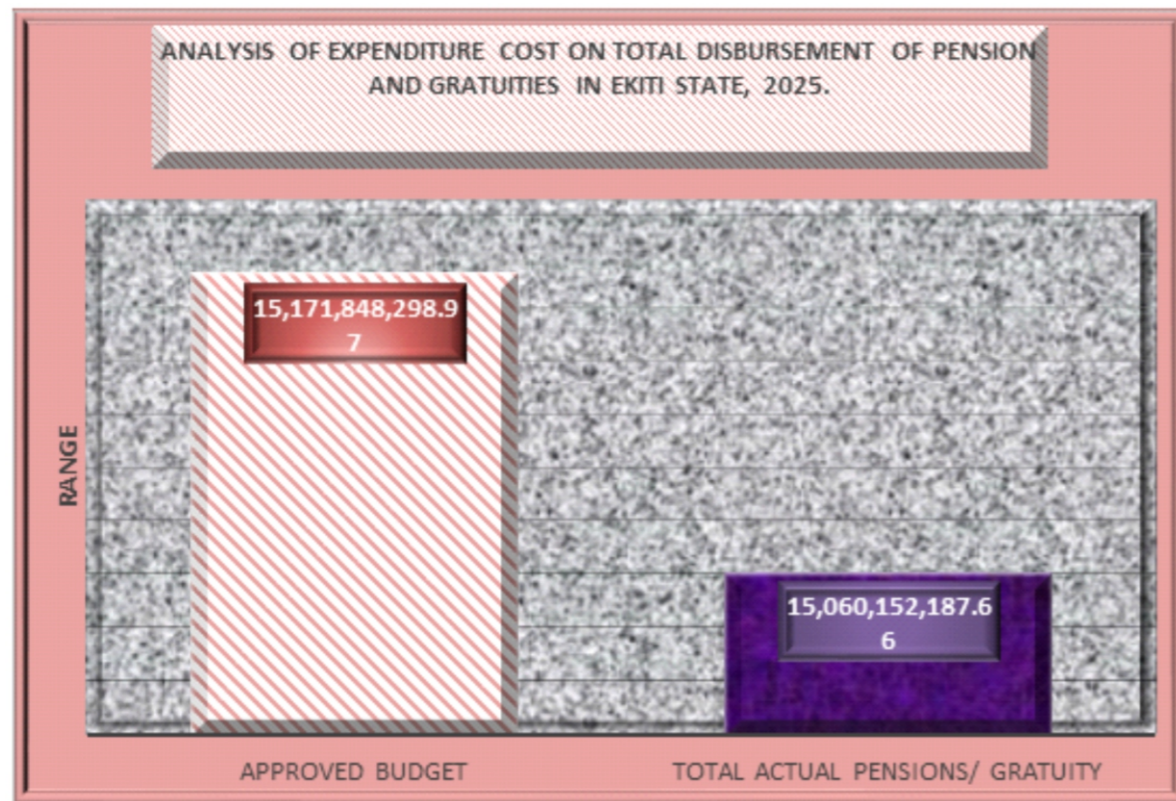


TABLE 6
DETAILS OF EXPENDITURE ON OVERHEAD COST OF ALL SECTORS (MDAs/PARASTATALS & CORPORATIONS) IN EKITI, 2025.

S/N	IPSAS CODE	MDAs/PARASTATALS & CORPORATIONS	APPROVED BUDGET	TOTAL ACTUAL EXPENDITURE JAN - DEC., 2025.	% PERFORMANCE
AGRICULTURAL & RURAL DEVELOPMENT					
1	021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	70,000,000.00	69,150,000.00	99
2	021511700100	DIRECTORATE OF FARM SETTLEMENTS & PEASANT FARMERS DEVELOPMENT PROGRAMME	5,917,000.00	5,591,000.00	94
3	021511600100	FADAMA	4,500,000.00	3,600,000.00	80
4	02151000100	FOUNTAIN AGRICULTURAL MARKETING AGENCY (FAMA)	4,200,000.00	4,200,000.00	100
5	021511100200	EKITI RURAL ACCESS & AGRICULTURAL MARKETING PROJECTS (RAAMP)	6,000,000.00	6,000,000.00	100
6	021510200100	EKITI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (ADP IKOLE)	20,000,000.00	8,904,000.00	45
7		ANTI-GRAZING TASK FORCE	0	0	0
TOTAL			110,617,000.00	97,445,000.00	88
INFRASTRUCTURAL DEVELOPMENT					
8	026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	45,000,000.00	36,510,611.52	81
9	026100100200	FIRE SERVICES	39,600,000.00	39,600,000.00	100
10	026100100500	WATER SUPPLY, SANITATION AND HYGIENE (WASH) DEPARTMENT	6,062,000.00	6,000,000.00	99
11	026100100400	EKITI STATE WATER SECTOR REGULATORY AGENCY (WASRA)	5,000,000.00	2,400,000.00	48
12	025200100200	EKITI STATE WATER & SANITATION REGULATORY AGENCY	45,000,000.00	36,510,611.52	81
13	026200100102	MINISTRY OF INNOVATION, SCIENCE & DIGITAL ECONOMY	60,000,000.00	53,257,350.00	89
14	023400100100	MINISTRY OF WORKS	20,000,000.00	16,898,552.62	84



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88	051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	72,000,000.00	6,000,000.00	8
89	051705300100	MONITORING OF GOVERNMENT TECHNICAL COLLEGES	1,800,000.00	1,800,000.00	100
90	051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	50,000,000.00	50,000,000.00	100
91	051700100700	SUBEB STAFF HOUSING LOANS BOARD	1,300,000.00	0	0
92	051700100400	EKITI STATE LIBRARY BOARD	8,000,000.00	7,921,500.00	99
93	051702600100	EKITI STATE UNIVERSITY	15,529,578,114.41	6,502,170,349.67	42
94	051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION SCIENCE & TECHNOLOGY IKERE-EKITI (BOUESTIK)	8,155,866,389.62	2,279,381,383.91	28
95	051702600400	COLLEGE OF HEALTH, SCIENCE AND TECHNOLOGY IJERO-EKITI	2,182,677,242.48	439,673,503.47	20
96		COOPERATIVE DEPARTMENT /COOPERATIVE COLLEGE IJERO-EKITI	0	0	0
97	051702600500	EKITI STATE POLYTECHNIC, ISAN-EKITI	527,547,310.00	475,978,799.87	90
		TOTAL	29,555,048,233.85	12,536,155,988.92	42
GOVERNANCE					
98	011111300100	EKITI STATE PENSION COMMISSION (PENCOMM)	65,000,000.00	32,500,000.00	50
99		UTILITY SERVICES DEPARTMENT	65,000,000.00	50,702,540.00	78
100	011100400100	SUSTAINABLE DEVELOPMENT GOALS OFFICE (SDG)	16,804,814.96	14,390,064.96	86
101	011100400100	DEVELOPMENT RELATIONS	0	0	0
	11100200200	OFFICE OF SPECIAL ADVISER ON EKITI STATE MORTGAGE BOARD	10,000,000.00	0	0
102	011100400300	CGS-LOCAL GOVERNMENT TRACK	3,364,000.00	3,080,000.00	92
103	012500600100	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS	290,000,000.00	242,001,625.00	83
104	012500600200	ESTABLISHMENTS AND MANAGEMENT SERVICES	3,600,000.00	3,600,000.00	100
105	012500600300	SERVICE MATTERS AND INDUSTRIAL RELATIONS DEPARTMENT	3,600,000.00	3,600,000.00	100



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35	022201800100	STATE ADVISORY BOARD ON COOPERATIVES	1,200,000.00	1,200,000.00	100
36	002700100100	MINISTRY OF WEALTH CREATION AND EMPLOYMENT	25,000,000.00	20,863,000.00	83
37	002700500100	EKITI STATE SOCIAL SECURITY SCHEME	2,000,000.00	1,920,000.00	96
38	022700700200	EKITI STATE AUTOMATION CENTRE	1,200,000.00	1,200,000.00	100
39		HUMAN CAPITAL DEVELOPMENT AGENCY	0	0	0
40		EKITI STATE JOB CREATION AND EMPLOYMENT AGENCY	2,400,000.00	2,400,000.00	100
41	023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	5,000,000.00	4,556,000.00	91
42	023305100100	ENVIRONMENTAL COMMITTEE	2,800,000.00	2,400,000.00	86
43	02205200100	EKITI STATE DEVELOPMENT INVESTMENT PROMOTION AGENCY (EKDIPA)	60,000,000.00	50,150,300.00	84
44	022200900100	EKITI STATE KNOWLEDGE ZONE	3,100,000.00	3,000,000.00	97
45	011100500100	EKITI STATE MICRO - FINANCE AND ENTERPRISE DEVELOPMENT AGENCY (MEDA)	2,600,000.00	2,580,000.00	99
46	011100500200	ENTERPRISE DEVELOPMENT AGENCY	1,900,000.00	1,860,000.00	98
		TOTAL	195,300,000.00	142,310,322.50	73
HEALTH CARE					
47	052100100100	MINISTRY OF HEALTH & HUMAN SERVICES	450,000,000.00	170,143,129.53	38
48	052100400100	MINISTRY OF HEALTH DATA BANK	1,200,000.00	1,200,000.00	100
49	052100200100	EKITI STATE HEALTH INSURANCE SCHEME	700,000,000.00	251,200,000.00	36
50	052100200200	HEALTH INSURANCE COMMITTEE	1,200,000.00	1,200,000.00	100
51	011103300100	STATE AIDS CONTROL AGENCY (SACA)	15,000,000.00	1,512,980.00	10
52	052100500100	STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	44,200,000.00	17,127,000.00	39



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53	052100500100	MONITORING OF HEALTH FACILITIES	1,200,000.00	1,200,000.00	100
54	052110200100	HOSPITAL MANAGEMENT BOARD (HMB)	220,000,000.00	218,404,775.56	99
55	052110300100	MEDICAL MISSION	1,200,000.00	1,200,000.00	100
56	052111300100	EKITI STATE DRUGS AND HEALTH SUPPLIES MANAGEMENT AGENCY	2,400,000.00	2,400,000.00	100
57	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL (EKSUTH)	6,827,345,090.51	5,961,570,163.18	87
		TOTAL	8,263,745,090.51	6,627,158,048.27	80
GENDER EMPOWERMENT					
58	051400100100	MINISTRY OF WOMEN AFFAIRS AND GENDER EMPOWERMENT	300,000,000.00	188,650,182.40	63
59	051400300100	STATE CHILD RIGHT IMPLEMENTATION COMMITTEE (SCRIC)	2,500,000.00	2,400,000.00	96
60	051400500100	SEXUAL ASSAULT REFERAL (SARC)	6,000,000.00	6,000,000.00	100
61	051400100100	GOVERNMENT PUILPILS IN CHILDREN NUR/PRY SCHOOL (ERELU ADEBAYO)	1,900,000.00	1,800,000.00	95
62	05140200100	WOMEN DEVELOPMENT CENTRE	6,000,000.00	6,000,000.00	100
63	051305300100	EKITI STATE OFFICE OF DISABILITY AFFAIRS	178,362,000.00	168,059,000.00	94
64	051305300100	SKILLS ACQUISITION CENTRE	0	0	0
		TOTAL	494,762,000.00	372,909,182.40	75
INFORMATION, TOURISM, SPORT & YOUTH DEVELOPMENT					
65	012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION	441,649,100.00	362,229,054.40	82
66	023600100100	MINISTRY OF ARTS, CULTURE AND CREATIVE ECONOMY	90,000,000.00	80,305,000.00	89
67	023600100200	COUNCIL FOR ARTS AND CULTURE	3,000,000.00	300,000.00	10
68	051300100100	MINISTRY OF YOUTH DEVELOPMENT	110,000,000.00	109,214,558.82	99
69	051305100100	YOUTH DEPARTMENT	1,700,000.00	1,680,000.00	99
		TOURISM DEVELOPMENT	0	0	
71	023610100100	BUREAU OF TOURISM	45,000,000.00	31,673,000.00	70



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72	012300300100	BROADCASTING SERVICE OF EKITI STATE	150,000,000.00	131,901,687.00	88
73	051305200100	EKITI STATE SPORTS COMMISSION	144,300,000.00	143,141,410.00	99
		TOTAL	1,055,649,100.00	860,444,710.22	82

EDUCATION					
74	051700100100	MINISTRY OF EDUCATION.	2,558,778,643.00	2,323,187,452.00	91
75	051700100100	MONITORING OF PUBLIC SCHOOLS	6,000,000.00	6,000,000.00	100
76	51700100300	MONITORING OF TECHNICAL SCHOOL COLLEGE	1,800,000.00	0	0
77	051700100100	ADOLESCENT GIRLS INITIATIVE FOR LEARNING & EMPOWERMENT (AGILE)	0	0	0
78	051700100100	INNOVATION DEVELOPMENT & EFFECTIVENESS IN ACQUISITION OF SKILLS (IDEAS)	0	0	0
79	051705500100	TEACHING SERVICE COMMISSION	35,000,000.00	25,728,000.00	74
80	051705500200	TUTOR GENERAL OFFICE (CENTRAL)	1,245,000.00	1,200,000.00	96
81	051705500300	TUTOR GENERAL OFFICE (SOUTH)	1,245,000.00	1,200,000.00	96
82	051705500400	TUTOR GENERAL OFFICE (NORTH)	1,245,000.00	1,200,000.00	96
83	051705600100	TEACHING SERVICE COMMISSION LOAN'S BOARD	1,200,000.00	1,200,000.00	100
84	051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	33,000,000.00	31,800,000.00	96
85	051705400100	EKITI STATE SCHOLARSHIPBOARD	374,915,000.00	374,915,000.00	100
86	051702600100	SCHOOLS AGRICULTURE AND ENTERPRISE AGENCY	7,000,000.00	2,000,000.00	29
87	051700100500	EKITI STATE EDUCATION TRUST FUND (ETF)	4,850,534.34	4,800,000.00	99



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172	2202	LOCAL GOVERNMENT SERVICE COMMISSION	1,028,100,000.00	761,448,187.50	74
173	23800102500	BUREAU OF ASSETS MANAGEMENT	18,490,000.00	18,490,000.00	100
174	22020101	LOCAL GOVERNMENT LOANS BOARD	69,960,000.00	46,053,990.60	66
175	045102100100	MINISTRY OF SPECIALDUTIES	20,000,000.00	10,750,000.00	54
176	055100200100	MINISTRY OF CHIEFTAINCY AND HOME AFFAIRS	15,100,000.00	12,174,000.00	81
177	055100200200	EKITI STATE COUNCIL OFOBAs	90,000,000.00	87,552,000.00	97
		TOTAL	6,732,949,114.06	3,340,005,467.26	50
LAW & JUSTICE					
178	032600100100	MINISTRY OF JUSTICE	450,000,000.00	277,883,000.00	62
179	014500100100	PUBLIC COMPLAINT COMMISSION	6,850,000.00	1,800,000.00	26
180	032600100300	DIRECTORATE OF CITIZENSRIGHT	2,400,000.00	2,400,000.00	100
181	011200400100	EKITI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION (EKHASC)	186,916,270.86	101,500,000.00	54
182	011200100100	EKITI STATE HOUSE OFASSEMBLY	3,974,500,000.00	2,821,520,574.80	71
183	032600100400	EKITI STATE LAW REFORMS COMMISSION	3,200,000.00	3,000,000.00	94
184	031800100100	THE JUDICIARY	2,977,352,422.40	930,260,093.86	31
185	031801100100	JUDICIAL SERVICE COMMISSION	700,000,000.00	550,561,742.10	79
186	032600100300	OFFICE OF THE PUBLICDEFENDER	10,000,000.00	5,500,000.00	55
187	031801100100/2040102	EKITI STATE CUSTOMARY COURT OF APPEAL	1,110,686,772.10	169,756,573.12	15
		TOTAL	9,421,905,465.36	4,864,181,983.88	52
ENVIRONMENTAL					
188	053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	200,300,000.00	199,036,612.50	99
189	053500100200	MONTHLY SANITATION EXERCISE	28,205,000.00	27,780,000.00	98



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106	12500600400	LABOUR AND INDUSTRIAL RELATIONS	185,000,000.00	12,500,000.00	7
107	12500600500	HOSTING OF PUBLIC SERVICE GAME	1,200,000.00	1,200,000.00	100
108	12500600600	PEER REVIEW	3,600,000.00	3,600,000.00	100
109	12500600800	NIGERIA LEGION	2,900,000.00	2,200,000.00	76
110	012500600700	STAFF HOUSING LOAN BOARD	1,200,000.00	1,200,000.00	100
111		STAFF DEVELOPMENT CENTRE	2,200,000.00	1,200,000.00	55
112		PARASTATALS AFFAIRS DEPARMENT	6,500,000.00	0	0
113	055100300100	MINISTRY OF RURAL AND COMMUNITY DEVELOPMENT	14,000,000.00	10,750,000.00	77
114	055100300200	COMMUNITY	2,400,000.00	2,400,000.00	100
115	055100300300	RURAL	2,400,000.00	2,400,000.00	100
116		EKITI STATE CIVIL SERVICE COMMISSION	40,000,000.00	31,392,000.00	78
117	014700100100	PERSONNEL DEPARTMENT	3,000,000.00	3,000,000.00	100
118	014700100200	APPOINTMENT DEPARTMENT	3,000,000.00	3,000,000.00	100
119	014700100300	MUSLIM PILGRIMS WELFARE BOARD	224,969,599.10	224,969,599.10	100
120	011103700100	MINISTRY OF CAPACITY DEVELOPMENT AND TRAINING	80,000,000.00	74,330,000.00	93
121	016200100100	TRAINING AND MANPOWER	1,200,000.00	1,200,000.00	100
122	012500700200	MIN. OF CAPACITY DEV. (SDC)	2,200,000.00	0	0
123	22020102	GOVERNOR'S OFFICE/ GOVERNMENT HOUSE AND PROTOCOL DEPARTMENT	0	0	0
124	011100100100	OFFICE OF THE CHIEF OF STAFF	2,018,000,000.00	0	0
125	0111105001100	CHIEF PRESS SECRETARY	169,200,000.00	0	0
126	011111400100	SECRETARIAT OFFICE OF MR. GOVERNOR	22,000,000.00	0	0
127	011111200700	DEVELOPMENT PARTNERSHIP	0	0	0
128	011110500100	CABINET AND SPECIAL SERVICES DEPARTMENT	83,000,000.00	77,886,600.00	94
129	016101700100				



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130	011100800200	SAFE CITY	10,000,000.00	7,680,000.00	77
131	011111200100	GENERAL ADMINISTRATION DEPARTMENT	221,735,500.00	216,982,500.00	98
132	011102100500	LIAISON OFFICE LAGOS	23,290,400.00	18,440,400.00	79
133	011111200300	UTILITY SERVICES DEPT	1,300,000.00	1,200,000.00	92
134	011102100600	LIAISON OFFICE AKURE	1,800,000.00	1,800,000.00	100
135	012500100100	OFFICE OF THE HEAD OF SERVICE	45,000,000.00	43,905,635.00	98
136	012500500100	PUBLIC SERVICE COORDINATING UNIT	2,280,000.00	2,280,000.00	100
137	011111200400	GOVERNMENT ASSETS UNIT	2,400,000.00	200,000.00	8
138	011111200200	PETROLEUM PRODUCTS CONSUMER PROTECTION AGENCY	1,300,000.00	1,200,000.00	92
139	016101700400	MAINTENANCE OF EXCO CHAMBER	2,284,800.00	2,284,800.00	100
140	011102100100	LIAISON OFFICE ABUJA	55,000,000.00	47,947,987.00	87
141	011102100200	GOVERNOR'S LODGE, ABUJA	0	0	0
142	011102100300	DEPUTY GOVERNOR'S LODGE, ABUJA	0	0	0
143	011102100400	MAINTENANCE OF STAFF QUARTERS, ABUJA	0	0	0
144	0111000100200	OFFICE OF THE DEPUTY GOVERNOR	450,000,000.00	359,930,268.00	80
145	055100100100	MINISTRY OF LOCAL GOVERNMENT AFFAIRS	15,000,000.00	10,750,000.00	72
146	016101300200	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT	700,000,000.00	403,425,196.10	58
147	016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	90,000,000.00	83,797,500.00	93
148	016101300300	ECONOMIC DEPARTMENT	3,500,000.00	3,200,000.00	91
149	016101300700	NIREC DEPARTMENT	6,500,000.00	6,000,000.00	92
150	016101300800	PARASTATAL AFFAIRS DEPARTMENT	81,000,000.00	54,750,000.00	68



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151	016101300400	POLITICAL AND INTERPARTY AFFAIRS DEPARTMENT	0	0	0
152	16101300300	ECONOMIC DEPARTMENT	1,250,000.00	1,200,000.00	96
153	025000100100	FISCAL RESPONSIBILITY COMMISSION	16,000,000.00	12,700,000.00	79
154	025000100200	MONITORING AND EVALUATION	3,000,000.00	1,950,000.00	65
155	011100700100	BUREAU OF PUBLIC PROCUREMENT (BPP)	72,000,000.00	27,700,000.00	38
156	011100700200	MONITORING & SUPERVISION	4,800,000.00	4,800,000.00	100
157	014800100100	EKITI STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	35,000,000.00	24,401,800.00	70
158	011103800100	CHRISTIAN PILGRIMS WELFARE BOARD	200,000,000.00	161,383,774.00	81
159	11100300100	EKITI STATE BOUNDARY COMMISSION	7,500,000.00	5,450,000.00	73
160	111000300200	BOUNDARY TECHNICAL COMMITTEE	2,500,000.00	2,400,000.00	96
161	011111300200	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD)	12,000,000.00	11,500,000.00	96
162	011111300200	PENSION DEPARTMENT	2,450,000.00	2,400,000.00	98
163	011101000100	OFFICE OF TRANSFORMATION AND SERVICE DELIVERY (OTSD)	50,000,000.00	43,735,000.00	87
164	011101000200	CIVIL SERVICE TRANSFORMATION	5,000,000.00	1,680,000.00	34
165	04510100300	SERV-EK	1,300,000.00	1,200,000.00	92
166	045102100200	STEERING COMMITTEE	635,000.00	600,000.00	94
167	011101000300	TRANSFORMATION MONITORING AND COMPLIANCE	12,000,000.00	12,000,000.00	100
168	NO IPSAS CODE	MINISTRY OF REGIONAL AND INTER-GOVERNMENTAL AFFAIRS.	15,000,000.00	9,420,000.00	63
169	NO IPSAS CODE	MINISTRY OF INTER-GOVERNMENT & INTEGRATION AFFAIRS	5,000,000.00	3,240,000.00	65
170		COMMITTEE MEETING	635,000.00	300,000.00	47
171		SEVE EKS	1,300,000.00	600,000.00	46



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255	022200100200	STEERING COMMITTEE ON SOCIAL INVESTMENT PROGRAMME	0	0	0
256	023800101400	HOME GROWN SCHOOL FEEDING PROGRAMME	3,000,000.00	3,000,000.00	100
257	023800101800	NPOWER PROGRAMME	1,300,000.00	1,200,000.00	92
258	023800101500	ACTIVITIES OF NATIONAL CASH TRANSFER UNIT	1,200,000.00	1,200,000.00	100
259	022000800100	EKITI STATE INTERNAL REVENUE SERVICE	5,211,693,394.10	5,202,935,457.48	100
260	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	34,500,000,000.00	225,774,022.50	1
261	022000700200	MAIN ACCOUNTS DEPARTMENT	4,800,000.00	4,800,000.00	100
262	022000700300	IPSAS STEERING COMMITTEE	3,000,000.00	1,440,000.00	48
263	022000700400	CENTRAL PAY OFFICE	4,000,000.00	3,000,000.00	75
264	022000700500	MANAGEMENT SERVICES DEPARTMENT	4,200,000.00	4,200,000.00	100
265	022000700600	IMPLEMENTATION OF TREASURY SINGLE ACCOUNT	5,400,000.00	5,400,000.00	100
266	022000700700	FUNDS MANAGEMENT DEPARTMENT	4,200,000.00	4,200,000.00	100
267	022000700800	STATE INTEGRATED FIN. MGT. INFORMATION SYSTEM	4,200,000.00	4,200,000.00	100
268	022000700900	PROJECTS FINANCIAL MANAGEMENT UNIT	3,000,000.00	1,200,000.00	40
269	022000800300	EKITI STATE LOTTERIES COMMISSION	45,000,000.00	28,273,101.00	63
270	022000701100	BUREAU OF CENTRAL INTERNAL AUDIT	36,000,000.00	27,979,600.00	78
271	022000800200	EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY	45,500,000.00	43,624,820.00	96
		TOTAL	69,748,082,196.36	36,253,135,694.98	52
		GRAND TOTAL	133,086,527,612.99	72,126,581,552.04	54%

There were 271 MDAs captured under the summary of expenditure on Overhead Cost at page 60. The table shows that the total overhead expenditure appropriated for 2025 was **N133,086,082,527,612.99** while the actual expenditure was **N72,126,581,552.04** representing **54%**



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190	053501600100	EKITI STATE ENVIRONMENTAL PROTECTION AGENCY (SEPA)	40,000,000.00	200,000.00	1
191	021510900100	EKITI STATE FORESTRY COMMISSION	22,000,000.00	18,088,676.63	82
192	021511500100	MONITORING OF EXPENDITURE	1,800,000.00	1,800,000.00	100
193	011100600100	EKITI STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	140,000,000.00	82,885,000.00	59
194		CONTROL MONITORING OF DISASTER SITE	3,000,000.00	2,700,000.00	90
195	053505300100	EKITI STATE WASTE MANAGEMENT AUTHORITY	549,541,362.46	549,450,362.46	100
		TOTAL	984,846,362.46	881,940,651.59	90
		LANDS & HOUSING			
196	025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	41,500,000.00	39,921,582.53	96
197	025300100200	PLANNING PERMIT AGENCY	2,400,000.00	2,400,000.00	100
198	025300100300	PHYSICAL DEVELOPMENT MATTERS	2,400,000.00	2,400,000.00	100
199	25300100500	DEVELOPMENT/ BUILDING CONTROL DEPARTMENT	6,000,000.00	6,000,000.00	100
200	026000100200	OFFICE OF THE SURVEYOR GENERAL	17,500,000.00	7,380,491.08	42
201	026000100300	MONITORING CONTROL AND FEED CHARTING	1,200,000.00	1,200,000.00	100
202	025305600100	URBAN RENEWAL AGENCY	8,210,000.00	4,200,000.00	51
203	026000100100	EKITI STATE BUREAU OF LANDS SERVICES	177,669,170.18	126,991,036.43	71
204	025300100400	DEEDS REGISTRY	1,200,000.00	1,200,000.00	100
205	026000100500	EKITI STATE GEOSPATIAL DATA CENTRE (EK-SGDC)	61,948,875.00	0	0
206	025301000100	EKITI STATE HOUSING CORPORATION	35,000,000.00	34,747,596.00	99
		TOTAL	355,028,045.18	210,240,706.04	59



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FINANCE					
207	023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	449,900,000.00	195,207,600.00	43
208	023800100100	PROJECT MONITORING COMMITTEE	4,000,000.00	2,400,000.00	60
209	023800100100	NSSNP	3,000,000.00	9,000,000.00	300
210	02380N0100100	ECONOMIC DEVELOPMENT DEVELOPMENT COUNCIL	1,200,000.00	900,000.00	75
211	023800100100	PROJECT EVALUATION COMMITTEE	1,200,000.00	900,000.00	75
212	023800100100	STATE COMMUNITY ONFOOD AND NUTRITION	800,000.00	600,000.00	75
213	023800100100	MULTILATERAL DEPARTMENT	1,280,000.00	1,200,000.00	
214	023800100100	DEVELOPMENT PLANNING AND STRATEGY COMMITTEE	640,000.00	600,000.00	94
215	023800100100	BUDGET MORNITORING COMMITTEE	4,000,000.00	2,985,000.00	75
216	023800100100	BUDGET DEPARTMENT	4,000,000.00	3,240,000.00	81
217	023800100100	STATE ROJECT MONITORING EVALUATION	1,500,000.00	1,200,000.00	80
218	023800100100	SUSTAINABLE IGR	3,400,000.00	3,360,000.00	99
219	023800100100	MTEF SECRETARIAT	2,083,778.81	1,200,000.00	58
220	023800100100	DEVELOPMENT PARTNERS AND AID COORDINATION	1,000,000.00	600,000.00	60
221	023800100100	STATE CARE'S COORDINATING UNIT	50,916,000.00	1,680,000.00	3
222	023800100100	BUDGET RECONCILIATION COMMITTEE	800,000.00	600,000.00	75
223	023800100100	AUTOMATED PROJECT MONITORING INFO. SYSTEM	1,000,000.00	600,000.00	60
224	023800100100	INTER-MINISTERIAL PROJECT MONITORING	1,280,000.00	1,200,000.00	94
225	023800100100	NCOA PLATFORM DEVELOPMENT AND RELATED ACTIVITIES	2,500,000.00	2,400,000.00	96
226	023800100100	NEC AND OTHER RELATED ACTIVITIES	4,000,000.00	3,000,000.00	75
227	023800100100	INTER-FACE WITH ALLIED BODIES ON FSP/MTEF	2,560,000.00	2,400,000.00	94



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228	023800100100	AUDA – NEPAD	700,000.00	600,000.00	86
229	023800100100	OPEN GOVERNOR PARTNERSHIP	3,000,000.00	1,200,000.00	40
230	023800100100	STATE OPERATION COORDINATING UNIT	1,000,000.00	600,000.00	60
231	023800100100	ECONOMICS MGT TEAM EXPENSES	638,503,457.31	0	0
232	023800100100	STEERING COMMITTEE	5,400,000.00	5,400,000.00	100
233	023800100100	BUDGET TACKING AND AUTOMATION	3,000,000.00	3,000,000.00	100
234	023800200100	BUREAU OF STATISTICS	800,000.00	600,000.00	75
235	014000100100	OFFICE OF THE STATE AUDITOR-GENERAL.	100,000,000.00	49,054,000.00	49
236	014000100500	MONITORING AND SPECIAL AUDIT DEPARTMENT	100,023,084.45	88,623,784.44	89
237	014000100200	PENSION AND GRATUITY	670,000.00	669,999.97	100
238	014000100300	GOVT. ACCOUNTS MANAGEMENT UNIT	670,000.00	669,999.97	100
239	014000100400	AUDITING OF ALL SECONDARY SCHOOLS IN EKITI STATE	4,100,000.00	4,100,000.03	100
240	014000200100	OFFICE OF THE STATE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS	100,000,000.00	99,999,999.96	100
241	014000300100	EKITI STATE AUDIT SERVICE COMMISSION	74,000,000.00	74,000,000.00	100
242	022000100100	MINISTRY OF FINANCE	28,204,252,481.69	30,044,056,309.63	107
243	022000100500	STATE FINANCES DEPARTMENT	6,600,000.00	6,000,000.00	91
244	022000100400	EXPENDITURE DEPARTMENT	9,300,000.00	8,400,000.00	90
245	022000100600	STATE WIDE REVENUE COMMITTEE	5,600,000.00	5,400,000.00	
246	022000100200	STATE REVENUE & INVESTMENT COMMITTEE	2,400,000.00	2,040,000.00	05
247	022000200100	DEBT MANAGEMENT UNIT	3,600,000.00	3,600,000.00	100
248	022000100300	FISCAL COMMITTEE SECRETARIAT	18,050,000.00	18,000,000.00	100
249	022000100800	COMMUNITY PUBLIC FINANCE COMMITTEE	3,000,000.00	3,000,000.00	---
250	022000100900	SABER RELATED ACTIVITIES	3,000,000.00	3,000,000.00	100
251	022000100700	STATE FISCAL EFFICIENCY UNIT	3,600,000.00	3,000,000.00	83
252	2200701000	NIGERIAN SECURITY & CIVIL DEFENCE CORPS	12,000,000.00	12,000,000.00	100
253	022205200300	EKITI STATE SOCIAL INVESTMENT COORDINATING AGENCY	15,000,000.00	6,822,000.00	45
254	011100201500	SOCIAL INVESTMENT PROGRAMME	4,860,000.00	4,800,000.00	99



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13	23400100400	EKITI STATE PUBLIC WORKS CORPORATION	600,000,000.00	218,000,000.00	36
14	023100100100	EKITI STATE ELECTRICITY BOARD	2,200,000,000.00	1,900,380,816.94	86
15	023100100300	EKITI STATE ENERGY MATTERS	0	0	0
16	023100100400/2202	EKITI STATE ELECTRICITY REGULATORY BUREAU	5,000,000.00	5,000,000.00	100
17	025200100200	SMALL WATER TOWN & RURAL WATER SUPPLY & SANITATION AGENCY IKERE-EKITI.	2,410,000,000.00	2,406,570,901.42	100
18	022800100100	BUREAU OF INFORMATION AND COMMUNICATION TECHNOLOGY	50,000,000.00	3,836,490.80	8
19	02510200100	EKITI STATE WATER CORPORATION	465,130,415.47	334,017,983.47	72
20	023500100100	MINISTRY OF TRANSPORTATION	8,383,296,829.21	7,653,799,323.97	91
21	002905500100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	50,000,000.00	0	0
22	022205200200	EKITI STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (EKSCDA)	139,000,000.00	0	0
		TOTAL	74,819,220,620.78	70,845,240,280.44	95
INDUSTRIAL DEVELOPMENT					
23	022200100100	MINISTRY OF INDUSTRY TRADE, INVESTMENT & COOPERATIVE	1,530,000,000.00	1,351,620,332.57	88
24	002700100100	MINISTRY OF WEALTH CREATION AND EMPLOYMENT	112,604,698.18	112,560,000.00	100
25	022700100400	EKITI STATE JOB CREATION AND EMPLOYMENT AGENCY	300,000,000.00	0	0
26	02270600100	HUMAN CAPITAL DEVELOPMENT AGENCY	140,404,312.81	0	0
27	023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	140,404,312.81	0	0

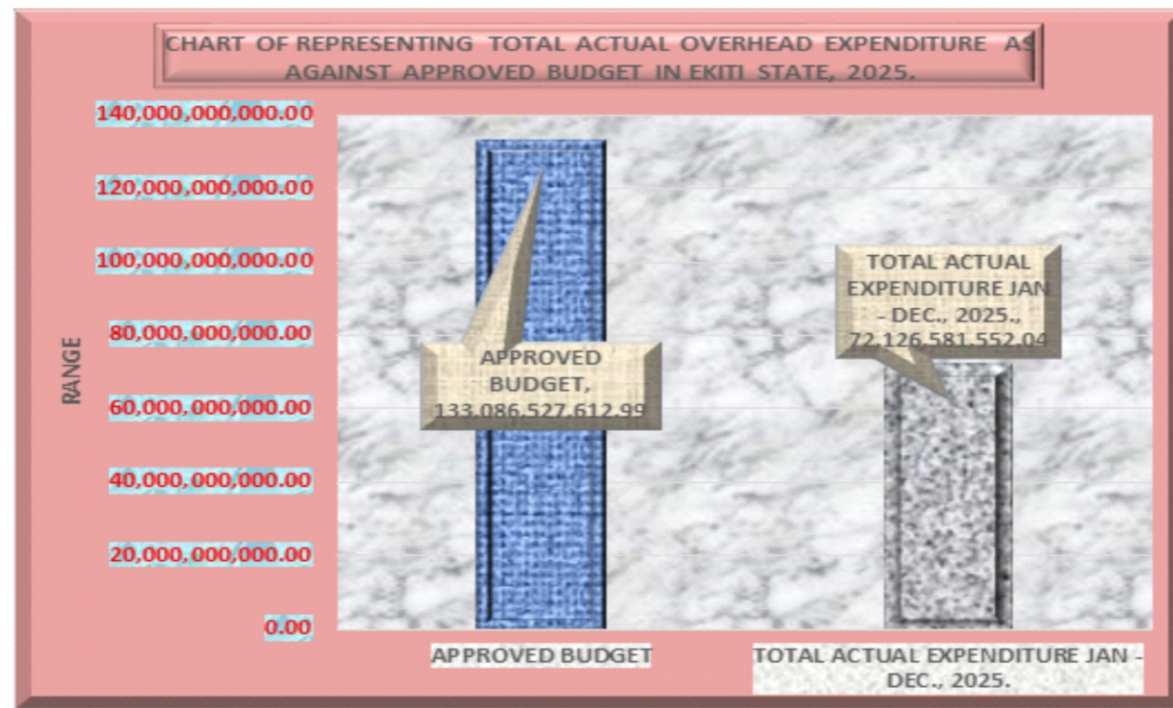


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TABLE 7
SUMMARY OF OVERHEAD EXPENDITURE ACROSS TWELVE (12) SECTORS IN EKITI STATE BUDGET, 2025.

S/N	SECTORS	APPROVED BUDGET	TOTAL ACTUAL EXPENDITURE JAN - DEC., 2025.	%
AGRICULTURAL & RURAL DEVELOPMENT				
1	TOTAL	110,617,000.00	97,445,000.00	88
INFRASTRUCTURAL DEVELOPMENT				
2	TOTAL	6,189,745,000.00	5,828,150,143.32	94
INDUSTRIAL DEVELOPMENT				
3	TOTAL	195,300,000.00	142,310,322.50	73
HEALTH CARE				
4	TOTAL	8,263,745,090.51	6,627,158,048.27	80
GENDER EMPOWERMENT				
5	TOTAL	494,762,000.00	372,909,182.40	75
INFORMATION, TOURISM, SPORT & YOUTH DEVELOPMENT				
6	TOTAL	1,055,649,100.00	860,444,710.22	82
EDUCATION				
7	TOTAL	29,555,048,233.85	12,536,155,988.92	42
GOVERNANCE				
8	TOTAL	6,732,949,114.06	3,340,005,467.26	51
LAW & JUSTICE				
9	TOTAL	9,421,905,465.36	4,864,181,983.88	52
ENVIRONMENTAL				
10	TOTAL	984,846,362.46	881,940,651.59	90
LANDS & HOUSING				
0	TOTAL	333,878,050.39	322,744,358.70	97
FINANCE				
	TOTAL	69,748,082,196.36	36,253,135,694.98	52
	GRAND TOTAL	133,086,527,612.99	72,126,581,552.04	54%

Fig; 4a



The above chart shows the actual overhead value **N72,126,581,552.04** as against the budgeted value of **N133,086,527,612.99** for year 2025, it shows that the expenditure is within the average range value compared to the approved value.

Fig. 4b

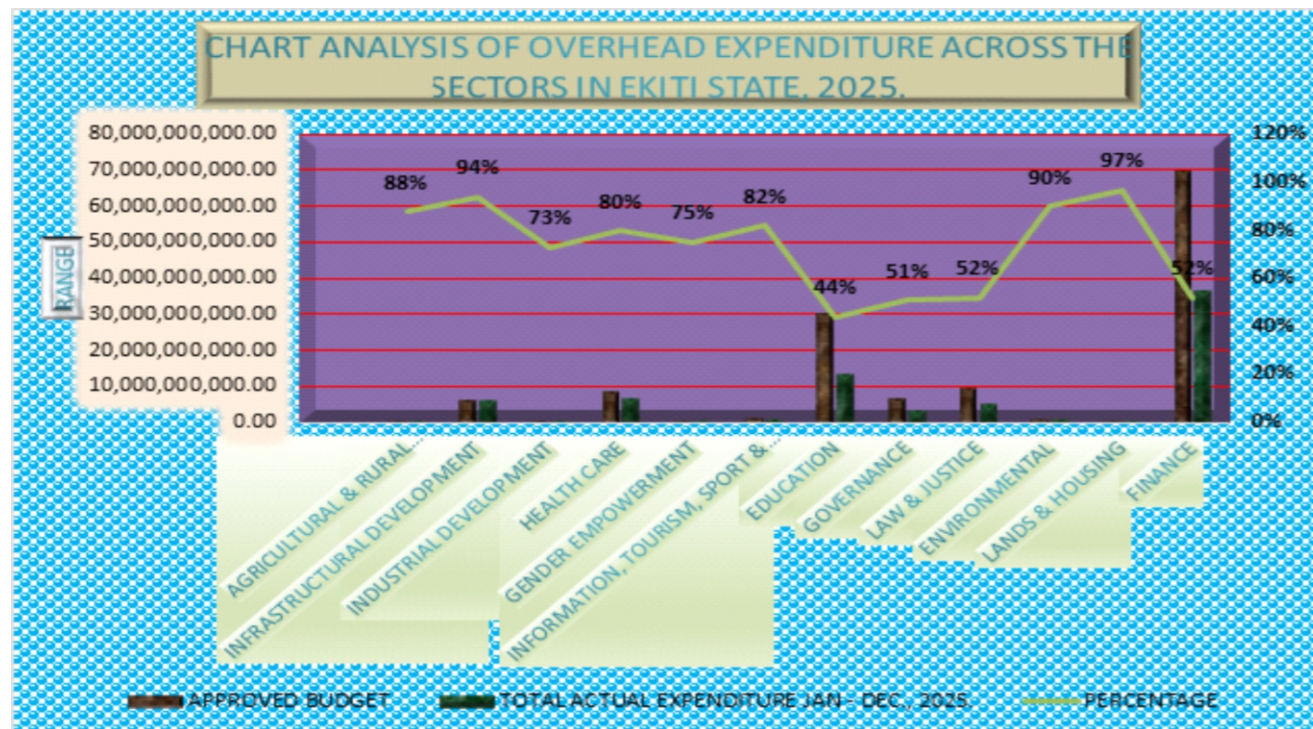


Table 7 and fig 4b explain the percentage performance by various sectors; the graph shows both the percentage and the range figure at which each sector's overhead expenditure is being classified. Lands and Housing sector expended **97%** which is the highest performance while Education sector expended just **42%** of their budgeted value; followed by Governance representing **51%**, Law and Justice representing **52%** while other sectors had their performance between **73%-94%**.

TABLE 8
DETAILS OF EXPENDITURE ON CAPITAL PROJECT ACROSS THE TWELVE (12) SECTORS (MDAs/PARASTATALS & CORPORATIONS) IN EKITI STATE BUDGET, 2025.

S/N	IPSAS CODE	MDAs/PARASTATALS & CORPORATIONS	APPROVED BUDGET	TOTAL ACTUAL EXPENDITURE JAN - DEC., 2025.	% PERFORMANCE
AGRICULTURAL & RURAL DEVELOPMENT					
1	02150010010	MINISTRY OF AGRICULTURE AND FOOD SECURITY	10,569,437,839.59	10,236,874,986.20	97
			1,560,000,000.00	0	0
2	021511700100	DIRECTORATE OF FARM SETTLEMENTS & PEASANT FARMERS DEVELOPMENT PROGRAMME	750,000,000.00	0	0
3	021511600100	FADAMA	2,000,000.00	1,960,000.00	98
4	00010000180101	FOUNTAIN AGRICULTURAL MARKETING AGENCY (FAMA)	90,000,000.00	0	0
5		EKITI RURAL ACCESS & AGRICULTURAL MARKETING PROJECTS (RAAMP)	12,528,759,392.20	9,638,376,730.70	77
6	021510200100	EKITI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (ADP IKOLE)	40,000,000.00	14,240,000.00	36
7		ANTI-GRAZING TASK FORCE	0	0	0
		TOTAL	25,540,197,231.79	19,891,451,716.90	78
INFRASTRUCTURAL DEVELOPMENT					
8	026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	250,000,000.00	93,806,200.00	38
9	025200100200	EKITI STATE WATER & SANITATION REGULATORY AGENCY	200,000,000.00	101,196,640.00	51
10	026200100100	MINISTRY OF INNOVATION, SCIENCE & DIGITAL ECONOMY	100,000,000.00	100,000,000.00	100
11	023400100100	MINISTRY OF WORKS	58,166,793,376.10	57,044,008,872.09	98
12	011110100100	BUREAU OF SPECIAL PROJECTS	1,800,000,000.00	984,623,051.75	55



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80		MINISTRY OF CAPACITY DEVELOPMENT AND TRAINING	0	0	0
81		GOVERNMENT HOUSE AND PROTOCOL DEPARTMENT	0	0	0
82		OFFICE OF THE CHIEF OF STAFF	0	0	0
83	016101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	30,000,000.00	0	0
84	011111200100	GENERAL ADMINISTRATIO NDEPARTMENT	1,435,579,197.51	547,354,997.51	38
85	011102100500	LIAISON OFFICE LAGOS	25,000,000.00	0	0
86	011102100100	LIAISON OFFICE ABUJA	5,000,000.00	0	0
87		GOVERNOR'S LODGE, ABUJA	0	0	0
88	012500100100	OFFICE OF THE HEAD OF SERVICE	250,000,000.00	0	0
89		DEPUTY GOVERNOR'S LODGE, ABUJA	0	0	0
90		LIAISON OFFICE AKURE	0	0	0
91		PETROLEUM PRODUCTS CONSUMER PROTECTION AGENCY	0	0	0
92	0111000100200	OFFICE OF THE DEPUTY GOVERNOR	15,000,000.00	12,551,351.35	84
93	055100100100	MINISTRY OF LOCAL GOVERNMENT AFFAIRS	10,000,000.00	0	0
94	130000031161	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT	1,500,000,000.00	0	0
95		OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	0	0	0
96	025000100100	FISCAL RESPONSIBILITY COMMISSION	5,000,000.00	0	0
97	0111007001100	BUREAU OF PUBLIC PROCUREMENT (BPP)	392,923,623.00	203,394,054.10	52
98	014800100100	EKITI STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	50,000,000.00	0	0



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28	02205200100	EKITI STATE DEVELOPMENT INVESTMENT PROMOTION AGENCY	128,000,000.00	125,000,000.00	98
29	022200900100	EKITI STATE KNOWLEDGE ZONE	559,416,276.81	0	0
30	011100500100	EKITI STATE MICRO-FINANCE AND ENTERPRISE DEVELOPMENT AGENCY (MEDA)	50,000,000.00	0	0
		TOTAL	2,960,829,600.61	1,589,180,332.57	54
HEALTH CARE					
31	052100100100	MINISTRY OF HEALTH & HUMAN SERVICES	3,757,708,004.00	3,524,111,111.00	94
32	52110500100	IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TRANSFORMATION SERVICE (IMPACT)	1,228,924,000.00	0	0
33	052100100300	EKITI STATE HEALTH INSURANCE SCHEME	58,804,385.21	0	0
34	52110800100	BASIC HEALTH CARE PROVISION FUND	365,000,000.00	0	0
35	0111033001100	STATE AIDS CONTROL AGENCY (SACA)		0	0
36	000400000101	STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	32,860,093.59	32,860,093.59	100
37	052110200100	HOSPITAL MANAGEMENT BOARD (HMB)	20,177,843.68	0	0
38	52110700100	IMMUNIZATION PROGRAMME	26,800,000.00	0	0
39	52110600100	NUTRITION	206,660,000.00	0	0
40	NO IPSAS CODE	EKITI STATE DRUGS AND HEALTH SUPPLIES MANAGEMENT AGENCY	10,498,691.09	0	0
41	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL (EKSUTH)	100,000,000.00	100,000,000.00	100
		TOTAL	5,807,433,017.57	3,656,971,204.59	63



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GENDER EMPOWERMENT					
42	05305300100	MINISTRY OF WOMEN AFFAIRS AND GENDER EMPOWERMENT	35,186,331.54	15,330,000.00	44
43	51400700100	NIGERIA FOR WOMEN PROJECT	300,000,000.00	0	0
44	051305300100	EKITI STATE OFFICE OF DISABILITY AFFAIRS	100,000,000.00	18,797,000.00	19
		TOTAL	435,186,331.54	34,127,000.00	8
INFORMATION, TOURISM, SPORT & YOUTH DEVELOPMENT					
45	012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION	50,629,364.26	0	0
46	023600100100	MINISTRY OF ARTS, CULTURE AND CREATIVE ECONOMY	2,015,973,305.11	1,715,772,523.00	85
47	051300100100	MINISTRY OF YOUTH DEVELOPMENT	172,579,287.57	100,000,000.00	58
48	023610100100	BUREAU OF TOURISM	100,000,000.00	41,784,391.90	42
49	012300300100	BROADCASTING SERVICE OF EKITI STATE	30,000,000.00	0	0
50	051305200100	EKITI STATE SPORTS COMMISSION	2,032,062,725.83	1,950,000,000.00	96
		TOTAL	4,401,244,682.77	3,807,556,914.90	87
EDUCATION					
51	051700100100	MINISTRY OF EDUCATION.	1,681,572,885.64	1,146,431,856.13	68
52	051705500100	TEACHING SERVICE COMMISSION	160,000,000.00	100,000,000.00	63
53	517005600100	TEACHING SERVICE COMMISSION LOAN'S BOARD	0	0	0
54	51700100800	ADOLESCENT GIRLS INITIATIVE FOR LEARNING & EMPOWERMENT (AGILE)	1,000,000,000.00	0	0
55	51700100900	INNOVATIVE DEVELOPMENT EFFECTIVENESS IN ACQUISITION OF SKILLS (IDEAS)	0	0	0
56	0517011000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	28,000,000.00	19,083,145.00	68
57	051705400100	EKITI STATE SCHOLARSHIP BOARD	10,000,000.00	9,800,000.00	98
58	051702600100	SCHOOLS AGRICULTURE AND ENTERPRISE AGENCY	40,000,000.00	0	0



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59	051700100500	EKITI STATE EDUCATION TRUST FUND (ETF)	45,000,000.00	42,533,455.46	95
60	051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	116,000,000.00	50,695,973.82	44
61	051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	5,000,000,000.00	4,513,640,643.00	90
62	051700100700	SURFB STAFF HOUSING LOANS BOARD	0	0	0
63	051700100400	EKITI STATE LIBRARY BOARD	7,000,000.00	4,810,000.00	69
64	051702600200	EKITI STATE UNIVERSITY	1,461,331,942.00	0	0
65	051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION SCIENCE & TECHNOLOGY IKERE-EKITI (BOUESTIK)	1,338,668,058.00	0	0
66	051702600400	COLLEGE OF HEALTH, SCIENCE AND TECHNOLOGY IJERO-EKITI	140,000,000.00	0	0
67		COOPERATIVE DEPARTMENT /COOPERATIVE COLLEGE IJERO-EKITI	0	0	0
68	051702600500	EKITI STATE POLYTECHNIC EKITI	400,000,000.00	251,178,622.21	63
69		TOTAL	11,447,015,090.64	6,138,173,695.62	54
GOVERNANCE					
70	011111300100	EKITI STATE PENSION COMMISSION (PENCOMM)	6,000,000.00	0	0
71	011111200300	UTILITY SERVICES DEPARTMENT	10,000,000.00	480,000.00	5
	11111201600	EKITI STATE BUREAU OF CONTENT	50,000,000.00	50,000,000.00	100
72	011100400100	SUSTAINABLE DEVELOPMENT GOALS OFFICE (SDG)	20,619,090.00	19,800,000.00	96
73	012500500100	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS	50,000,000.00	0	0
74	012500600700	STAFF HOUSING LOAN BOARD	0	0	0
75		STAFF DEVELOPMENT CENTRE	0	0	0
76		PARASTATALS AFFAIRS DEPARTMENT	5,000,000.00	0	0
77	055100300100	MINISTRY OF RURAL AND COMMUNITY DEVELOPMENT	1,100,000,000.00	214,426,231.12	19
78	014700100100	EKITI STATE CIVIL SERVICE COMMISSION	5,000,000.00	0	0
79	011103700100	MUSLIM PILGRIMS WELFARE BOARD	0.00	0	0



TABLE 9
SUMMARY OF CAPITAL EXPENDITURE ACROSS
TWELVE (12) SECTORS IN EKITI STATE BUDGET, 2025.

S/N	SECTORS	APPROVED BUDGET	TOTAL ACTUAL EXPENDITURE JAN - DEC., 2025.	%
AGRICULTURAL & RURAL DEVELOPMENT				
1	TOTAL	25,540,197,231.79	19,891,451,716.90	78
INFRASTRUCTURAL DEVELOPMENT				
2	TOTAL	74,819,220,620.78	70,845,240,280.44	95
INDUSTRIAL DEVELOPMENT				
3	TOTAL	2,960,829,600.61	1,589,180,332.57	54
HEALTH CARE				
4	TOTAL	5,807,433,017.57	3,656,971,204.59	63
GENDER EMPOWERMENT				
5	TOTAL	435,186,331.54	34,127,000.00	8
INFORMATION, TOURISM, SPORT & YOUTH DEVELOPMENT				
6	TOTAL	4,401,244,682.77	3,807,556,914.90	87
EDUCATION				
7	TOTAL	11,447,015,090.64	6,138,173,695.62	54
GOVERNANCE				
8	TOTAL	16,634,682,910.51	1,059,227,827.83	6
LAW & JUSTICE				
9	TOTAL	2,012,977,131.98	328,321,014.78	16
ENVIRONMENTAL				
10	TOTAL	1,101,404,645.67	781,126,494.27	71
LANDS & HOUSING				
11	TOTAL	2,344,480,275.82	1,546,857,605.36	66
FINANCE				
12	TOTAL	30,992,168,713.24	18,754,327,735.74	61
GRAND TOTAL		178,496,840,252.92	128,432,561,823.00	72

The table above shows the summary of capital allocation to various sectors of the economy in Ekiti State for the year, 2025.

Given the above analysis, one can conclude that the budget performance is impressive.



99	011103800100	CHRISTIAN PILGRIMS WELFARE BOARD	5,000,000.00	0	0
100	11100300200	EKITI STATE BOUNDARY COMMISSION (TECH. COMM)	10,000,000.00		0
101	011103500200	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD)	6,500,000.00	0	0
102	011101000100	OFFICE OF TRANSFORMATION, AND SERVICE DELIVERY (OTSD)	12,500,000.00	8,771,193.75	70
103	023800100100/001000030169	SPECIAL EMERGENCY CAPTAL DOMICILED THE MIN. BUDGET. (OTSD)	0	0	0
104	02202010200	MINISTRY OF REGIONAL AND INTER-GOVERNMENTAL AFFAIRS.	0	0	0
105	230101112	LOCAL GOVERNMENT SERVICE COMMISSION	284,000,000.00	0	0
106			50,000,000.00	0	0
107	23010105	LOCAL GOVERNMENT LOANS BOARD	76,561,000.00	2,450,000.00	3
108	045102100100	MINISTRY OF SPECIAL DUTIES	10,000,000.00	0	0
109	055100200100	MINISTRY OF CHIEFTAINCY AND HOME AFFAIRS	5,000,000.00	0	0
110		TOTAL	16,634,682,910.51	1,059,227,827.83	6
LAW & JUSTICE					
111	032600100100	MINISTRY OF JUSTICE	46,060,861.12	20,000,000.00	43
112	23010105	EKITI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION (EKHASC)	376,916,270.86	0	0
113	011200100100	EKITI STATE HOUSE OF ASSEMBLY	900,000,000.00	308,321,014.78	34
114	032600100400	EKITI STATE LAW REFORMS COMMISSION	10,000,000.00	0	0
115	031800100100	THE JUDICIARY	260,000,000.00	0	0
116	031801100100	JUDICIAL SERVICE COMMISSION	120,000,000.00	0	0



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117	032600100300	OFFICE OF THE PUBLIC DEFENDER	50,000,000.00	0	0
118	031801100100	EKITI STATE CUSTOMARY COURT OF APPEAL	250,000,000.00	0	0
		TOTAL	2,012,977,131.98	328,321,014.78	16
ENVIRONMENTAL					
119	053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	50,000,000.00	22,607,895.00	45
120	053501600100	EKITI STATE ENVIRONMENTAL PROTECTION AGENCY (SEPA)	250,000,000.00	249,834,078.60	100
121	021510900100	EKITI STATE FORESTRY COMMISSION	51,404,645.67	36,904,645.67	72
122	011100600100	EKITI STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	250,000,000.00	150,000,000.00	60
123	053505300100	EKITI STATE WASTE MANAGEMENT AUTHORITY	500,000,000.00	321,779,875.00	64
		TOTAL	1,101,404,645.67	781,126,494.27	71
LANDS & HOUSING					
124	025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	55,069,369.53	25,942,706.50	47
115	026000100200	OFFICE OF THE SURVEYOR GENERAL	30,000,000.00	6,821,175.00	23
126	025301000200	URBAN RENEWAL AGENCY	200,000,000.00	80,380,065.12	40
127	026000100100	EKITI STATE BUREAU OF LANDS SERVICES	1,979,410,906.29	1,371,097,608.74	69
128	025301000100	EKITI STATE HOUSING CORPORATION	80,000,000.00	62,616,050.00	78
		TOTAL	2,344,480,275.82	1,546,857,605.36	66
FINANCE					
129	023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	22,735,800,650.30	11,367,900,325.15	50
	23800103100	UNITED NATIONS INTERNATIONAL CHILDREN EMERGENCY FUND (UNCEF) SUPPORTED PROJECTS	80,000,000.00	0	0
130	023800200100	BUREAU OF STATISTICS	0	0	0
131	014000100100	OFFICE OF THE STATE AUDITOR-GENERAL.	138,000,000.00	0	0



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132	014000200100	OFFICE OF THE STATE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS	50,819,710.17	0	0
133	014000300100	EKITI STATE AUDIT SERVICE COMMISSION	74,819,710.17	2,500,000.00	3
134	022000100100	MINISTRY OF FINANCE	5,032,470,898.77	4,773,491,948.24	95
135	022205200300	EKITI STATE SOCIAL INVESTMENT COORDINATING AGENCY	70,000,000.00	0	0
136	022000800100	EKITI STATE INTERNAL REVENUE SERVICE	2,433,652,858.46	2,372,811,537.00	98
137	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	297,426,251.78	187,848,181.60	63
138	022000800300	EKITI STATE LOTTERIES COMMISSION	70,022,120.31	45,775,743.75	65
139	022000701100	BUREAU OF CENTRAL INTERNAL AUDIT	5,156,513.28	0	0
140		BUREAU OF ASSET MANAGEMENT	0	0	0
141	022000800200	EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY	4,000,000.00	4,000,000.00	100
		TOTAL	30,992,168,713.24	18,754,327,735.74	61
		GRAND TOTAL	178,496,840,252.92	128,432,561,823.00	72

Table 8 shows the details of MDAs that were captured in 2025 Budget on capital project. The grand total of capital expenditure for 2025 was **N128,432,561,823.00** representing **72%** as against the budgeted sum of **N 178,496,840,252.92**

Fig 7a

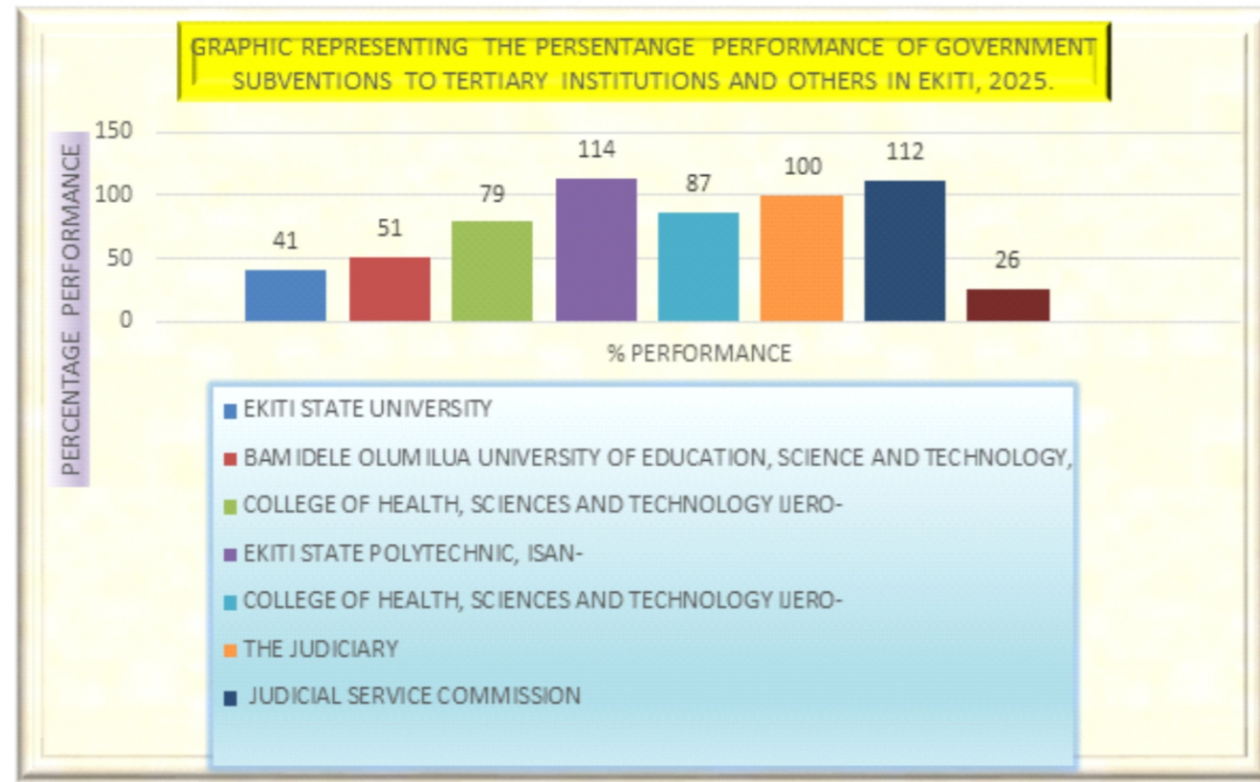


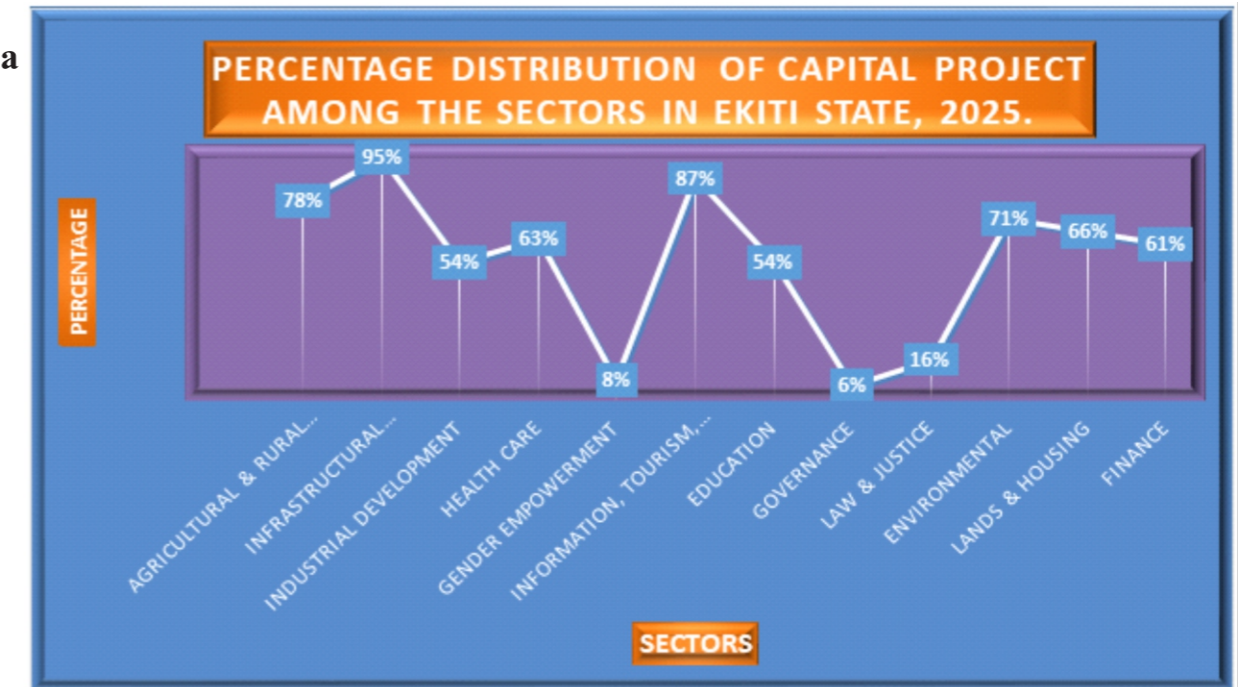
Fig 7a above shows all Parastatals and Tertiary Institutions that received subvention from the State Government in year, 2025.

TABLE 12
SUMMARY OF SUBVENTIONS FROM STATUTORY ALLOCATION TO LGSC IN EKITI STATE, 2025.

S/N	IPSAS CODE	MDAs	SUBVENTIONS FROM STATUTORY ALLOCATION TO LGSC, APPROVED BUDGET.	TOTAL ACTUAL CASH BACKING JAN - DEC., 2025.	% PERFORMANCE
1	11010101	LOCAL GOVERNMENT SERVICE COMMISSION	3,183,000,000.00	2,123,522,980.18	67
2	11010101	LOCAL GOVERNMENT SERVICE STAFF LOANS BOARD	186,617,381.12	47,538,338.44	25
TOTAL			3,369,617,381.12	2,171,061,318.62	64

The above table shows the analysis of subvention from statutory allocation to Local Government Service Commission representing 67% of budgeted sum and Local Government Staff Loans Board representing 25% of budgeted sum.

Fig: 5a



The above graph shows the increase in percentage performance of the capital expenditure by all sectors in Ekiti State for 2025.

TABLE 10
IGR OF TERTIARY INSTITUTIONS IN EKITI STATE, 2025.

S/N	IPSAS CODE	PARASTATALS & CORPORATIONS	APPROVED BUDGET	TOTAL ACTUAL REVENUE JAN - DEC., 2025.	% PERFORMANCE
1	051702600100	EKITI STATE UNIVERSITY	8,509,578,114.41	15,243,512,489.53	179
2	51702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION, SCIENCE AND TECHNOLOGY, IKERE-EKITI.	4,014,388,550.00	5,505,596,415.12	137
3	051702600400	COLLEGE OF HEALTH, SCIENCES AND TECHNOLOGY IJERO-EKITI	750,412,812.50	1,104,545,334.84	147
4	051702600500	EKITI STATE POLYTECHNIC, ISAN-EKITI	15,000,000.00	34,161,520.50	228
5	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	700,000,000.00	828,100,931.26	118
6	12000000	INSTITUTE OF LOCAL GOVERNMENT STUDIES, ILAWE EKTI.	24,000,000.00	7,804,500.00	33
TOTAL			14,013,379,476.91	22,723,721,191.25	162%

Table 10 contains the total number of tertiary institutions in Ekiti State and their revenue performance. All the tertiary institutions recorded impressive revenue performance for 2025 except Institute of Local Government studies that had the least IGR with percentage of 33%, which is not impressive.

Fig 6

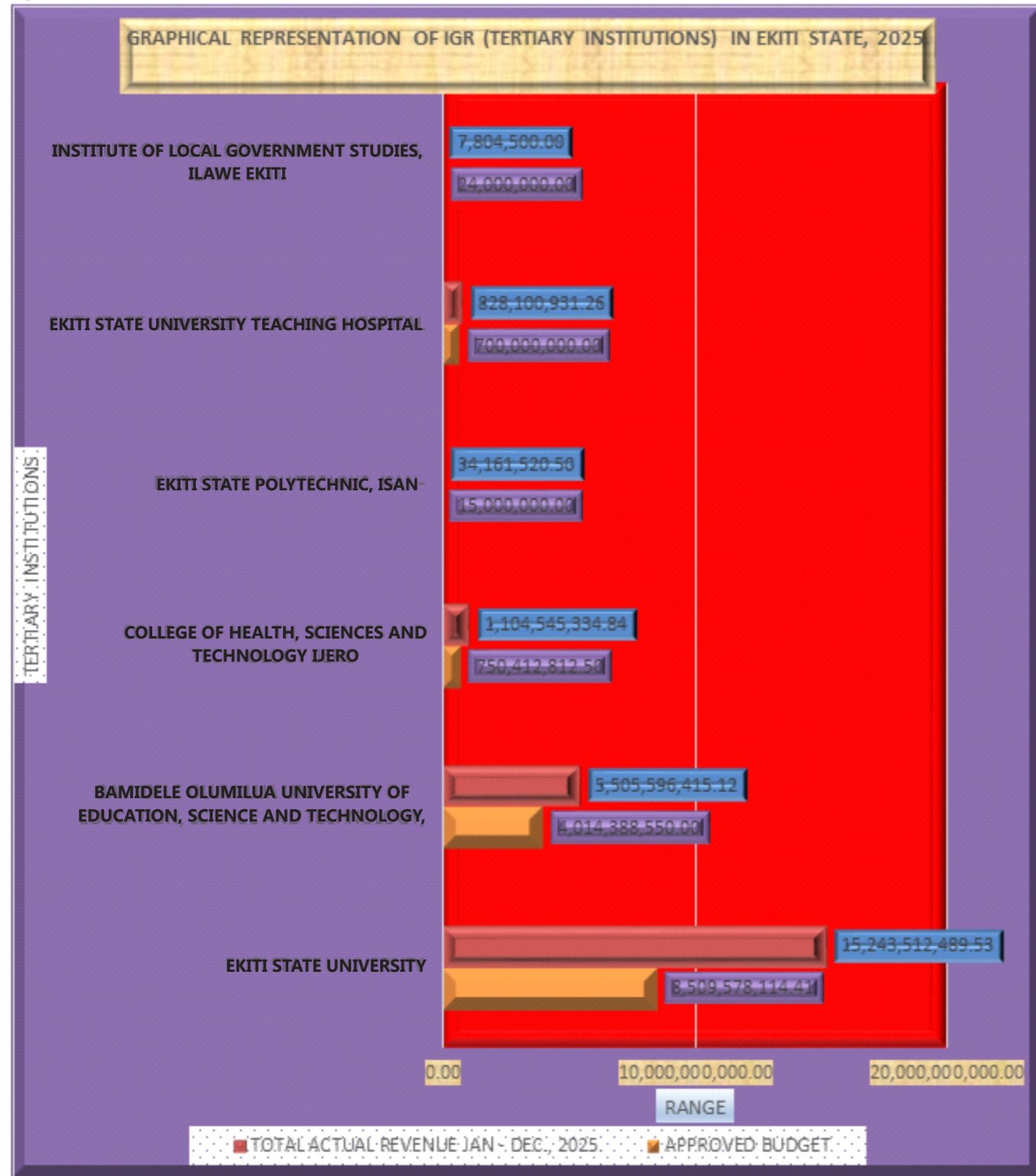


TABLE 11
SUMMARY OF SUBVENTIONS FROM STATE GOVERNMENT TO TERTIARY INSTITUTIONS & OTHERS IN EKITI STATE, 2025.

S/N	IPSAS CODE	PARASTATALS & CORPORATIONS	SUBVENTIONS TO TERTIARY INSTITUTIONS APPROVED BUDGET.	TOTAL ACTUAL CASH BACKING JAN - DEC., 2025.	% PERFORMANCE
1	051702600100	EKITI STATE UNIVERSITY	15,529,578,114.41	6,399,875,285.10	41
2	051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION, SCIENCE AND TECHNOLOGY, IKERE-EKITI.	8,155,866,389.62	4,166,869,770.00	51
3	051702600400	COLLEGE OF HEALTH, SCIENCES AND TECHNOLOGY IJERO-EKITI	1,363,892,482.10	1,076,056,022.30	79
4	051702600500	EKITI STATE POLYTECHNIC, ISAN-EKITI	1,162,765,344.00	1,329,589,241.20	114
5	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	6,857,345,090.51	5,961,500,163.18	87
6	130000040103	THE JUDICIARY	2,977,352,422.40	2,977,352,422.40	100
7	031801100100	JUDICIAL SERVICE COMMISSION	490,000,000.00	550,561,742.10	112
8	12000000	INSTITUTE OF LOCAL GOVERNMENT STUDIES ILAWE-EKITI.	228,672,983.20	59,006,534.76	26
TOTAL			36,765,472,826.24	22,520,811,181.04	61

Table 11 contains information about subventions from the State Government to Tertiary Institutions, The Judiciary & Judicial Service Commission in year 2025. The table indicates that the total actual transfer was **N22, 520,811,181.04** amounting to **61%** performance. This shows they were well funded by Government in the year under review.



TABLE 16
GRANTS TO MDAs AND PARASTATALS IN 2025

S/N	IPSAS CODE	MDAs/PARASTATALS & CORPORATIONS	DETAILS	SOURCES	APPROVED /REVISED BUDGET	TOTAL ACTUAL EXPENDITURE JAN - DEC., 2025.	% PERFORMANCE
1	51300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	EKITI UNITED FOOTBALL CLUB	SUBVENTION (EKITISTATE)	0	0	0
		MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	EKITI QUEENS FOOTBALL CLUB	SUBVENTION (EKITISTATE)	0	0	0
2	2200070100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	NSCDC	EKITI STATE GOVERNMENT	12,000,000.00	12,000,000.00	100%
3	051702200100	EKITI STATE POLYTECHNIC ISAN-EKITI	(ANNUAL, ZONAL & SPECIAL) INTERVENTIONS	TETFUND	0	0	0
4	052100100000	MINISTRY OF HEALTH & HUMAN SERVICES	GLOBAL FUND	HEALTH PROGRAMME	0	0	0
			50ML PROGRAMME		0	0	0
			EU NIG SOLAR FOR HEALTH PROJECT		0	0	0
			UNICEF	SPECIAL PROGRAMME	0	0	0
5	051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	ETF PROJECT, DRAW DOWN & GCCC	FEDERAL GOVERNMENT/WORLD & UNICEF	7,606,996,445.14	2,246,785,170.60	30
6		EKITI STATE AIDS CONTROL AGENCY	DHIS REVIEW, SUSTAIN AND SCALE UP HIV AND TB RESPONSE TEAM	GC7(NACA)	2,739,000.00	2,739,000.00	100
7	21010101	LOCAL GOVERNMENT SERVICE COMM.	STATUTORY ALLOCATION FROM FAAC AND JAAC)		3,183,000,000.00	2,123,522,980.18	67
TOTAL					10,804,735,445.14	4,385,047,150.78	41



TABLE 13
SUMMARY OF PERSONNEL EXPENDITURE OF TERTIARY INSTITUTIONS AND PARASTATALS IN EKITI STATE, 2025.

S/N	IPSAS CODE	PARASTATALS & CORPORATIONS	APPROVED BUDGET.	TOTAL ACTUAL EXPENDITURE JAN - DEC., 2025.	% PERFORMANCE
1	051702600200	EKITI STATE UNIVERSITY	15,448,890,087.57	11,746,507,457.52	76
2	051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION, SCIENCE AND TECHNOLOGY, IKERE-EKITI.	6,746,523,697.00	6,054,147,657.58	90
3	051702600400	COLLEGE OF HEALTH, SCIENCES AND TECHNOLOGY IJERO-EKITI	1,363,892,482.10	1,388,859,403.16	102
4	051702600500	EKITI STATE POLYTECHNIC, ISAN-EKITI	501,050,000.00	615,008,730.70	123
5	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	6,857,345,090.51	6,280,706,070.74	92
6	031801100100	THE JUDICIARY	2,907,252,422.40	2,047,092,328.54	70
7	031801100100	JUDICIAL SERVICE COMMISSION	0	0	0
8	21010101S	INSTITUTE OF LOCAL GOVERNMENT STUDIES ILAWE-EKITI.	113,431,595.66	170,369,203.50	150
TOTAL			27,512,408,413.67	28,302,690,851.74	103%



TABLE 14
ANALYSIS OF OVERHEAD EXPENDITURE OF TERTIARY INSTITUTIONS AND PARASTATALS IN EKITI STATE, 2025.

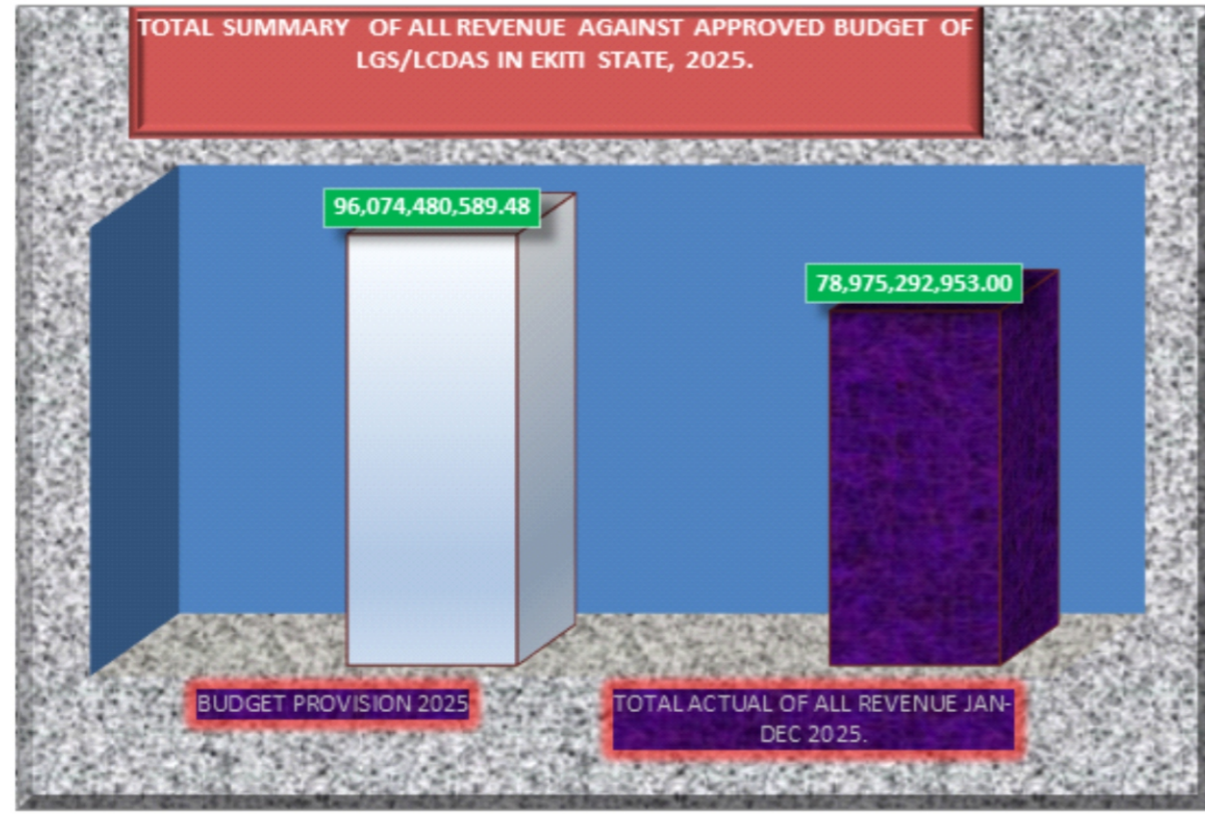
S/N	IPSAS CODE	PARASTATALS & CORPORATIONS	APPROVED BUDGET.	TOTAL ACTUAL EXPENDITURE JAN - DEC., 2025.	% PERFORMANCE
1	051702600100	EKITI STATE UNIVERSITY	10,134,832,756.00	6,502,170,349.67	64
2	051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION, SCIENCE AND TECHNOLOGY, IKERE-EKITI.	2,893,511,808.53	2,279,381,383.91	79
3	051702600400	COLLEGE OF HEALTH, SCIENCES AND TECHNOLOGY IJERO-EKITI	575,997,568.53	439,673,503.47	76
4	051702600500	EKITI STATE POLYTECHNIC, ISAN-EKITI	527,547,310.00	475,978,799.87	90
5	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	6,857,345,090.51	939,963,032.52	14
6	031800100100	THE JUDICIARY	2,977,352,422.40	930,260,093.86	31
7	031801100100	JUDICIAL SERVICE COMMISSION	490,000,000.00	550,561,742.10	112
8		INSTITUTE OF LOCAL GOVERNMENT ILAWE EKITI	79,570,000.00	52,519,189.00	66
TOTAL			24,536,156,955.97	12,170,508,094.40	50



TABLE 15
SUMMARY OF CAPITAL EXPENDITURE OF TERTIARY INSTITUTIONS AND PARASTATALS IN EKITI STATE, 2025.

S/N	IPSAS CODE	PARASTATALS & CORPORATIONS	APPROVED BUDGET.	TOTAL ACTUAL CASH BACKING JAN - DEC., 2025.	% PERFORMANCE
1	051702600200	EKITI STATE UNIVERSITY	1,400,000,000.00	0	0
2	051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION, SCIENCE AND TECHNOLOGY, IKERE-EKITI.	1,338,668,058.00	0	0
3	051702600400	COLLEGE OF HEALTH, SCIENCES AND TECHNOLOGY IJERO-EKITI	313,388,000.00	116,828,867.50	37
4	051702600500	EKITI STATE POLYTECHNIC, ISAN-EKITI	401,178,622.21	150,000,000.00	37
5	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	100,000,000.00	100,000,000.00	
6	031800100100	THE JUDICIARY	260,000,000.00	0	100
7	031801100100	JUDICIAL SERVICE COMMISSION	120,000,000.00	0	0
8		INSTITUTE OF LOCAL GOVERNMENT ILAWE EKITI	0	0	0
TOTAL			3,933,234,680.21	366,828,867.50	9

Fig 9



The analysis is the graphical presentation of the data on table 21, this analysis is the summary of all revenue N78,975,292,953.00 from the State Government against the total approved budget of N96,074,480,589.48

TABLE 17
COMPARATIVE ANALYSIS OF REVENUE AND
EXPENDITURES OF SECTORS (MDAs/PARASTATALS & CORPORATIONS)
IN 2024 AGAINST 2025 IN EKITI STATE

S/N	DESCRIPTIONS	2024			2025			DIFFERENCE BTW ACTUAL 2025 AND 2024	
		BUDGET Nbn	ACTUAL Nbn	PERFORM %	BUDGET Nbn	ACTUAL Nbn	PERFORM %	DIFFERENCE Nbn	DIFFERENCE Nbn
	SUMMARY OF IGR								
1	SUMMARY OF IGR (ALL SECTORS)	20,471,240,162.60	19,944,895,844.81	97%	51,594,783,783.98	58,611,788,805.04	114%	38,666,892,960.23	
2	SUMMARY OF IGR TERTIARY INSTITUTIONS	12,471,431,819.06	12,443,552,984.31	100%	14,013,379,476.91	22,723,721,191.25	162%	10,280,168,206.94	
	SUMMARY OF SUBVENTIONS/RECURRENT GRANTS								
3	SUBVENTIONS TO TERTIARY INSTITUTIONS/JUDICIAL COMMISSION/ THE JUDICIARY	23,531,670,765.55	19,208,731,747.00	82%	36,757,707,482.24	22,520,811,181.04	61%	3,312,079,434.04	
4	RECURRENT GRANTS TO PARASTATALS & TERTIARY INSTITUTIONS	8,769,751,073.85	5,020,459,531.47	57%	10,804,735,445.14	4,385,047,150.78	48%	(635,412,380.69)	
	SUMMARY OF EXPENDITURE								
6	OVERHEAD COST	131,961,962,350.54	79,164,496,555.32	60%	133,086,527,612.99	72,126,581,552.04	54%	(7,037,915,003.28)	
7	GRATUITY & PENSION	15,660,240,407.74	14,653,362,203.50	94%	15,171,848,298.97	15,060,152,187.66	99%	406,789,984.16	
8	PERSONNEL COST	87,344,787,908.45	58,023,888,556.68	66%	86,844,701,464.77	67,228,014,001.51	77%	9,204,125,444.83	
9	CAPITAL EXPENDITURE	155,806,418,144.04	129,036,375,197.99	63%	178,496,840,252.92	128,432,561,823.00	72%	(603,813,374.99)	

Fig 8

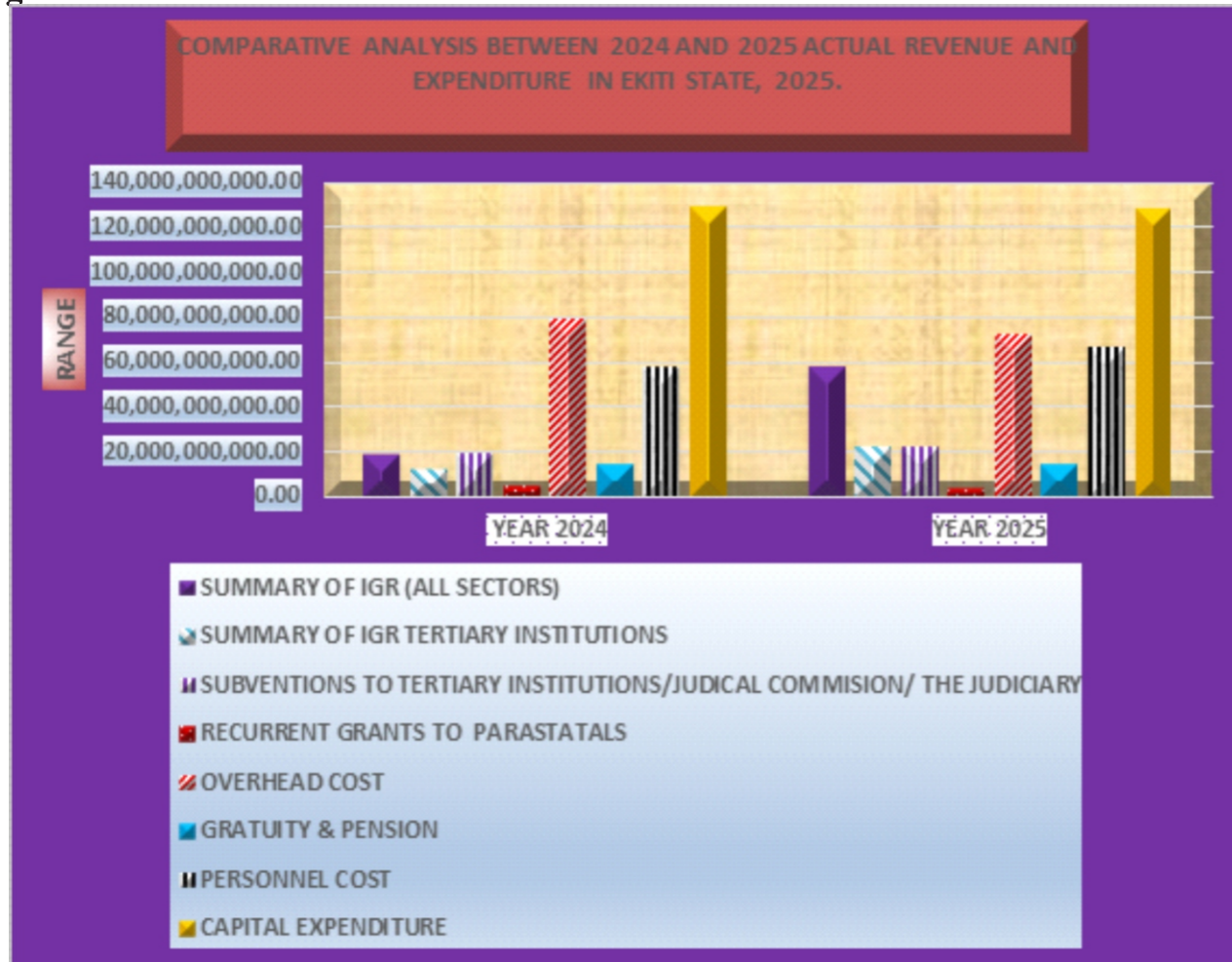


Fig. 8, shows the comparison between 2024 and 2025 Internally Generated Revenue of all sectors, Tertiary institutions, Subventions and Grants to the Institutions and Parastatals, Overhead Expenditure, Gratuity and Pension, Personnel cost and Capital Expenditure. 2025 IGR was more impressive than 2024 and the overhead expenditure of 2025 was far less than that of 2024 which show that overhead expenses of the state was trimmed down in year 2025 to free funds for capital development. The capital expenditure for 2025 was therefore impressive.

TABLE 18
ANALYSIS OF LOCAL GOVERNMENTS/LCDAs TOTAL REVENUE FROM
JANUARY TO DECEMBER, 2025.

S/N	IPSASCODE	LOCAL GOVERNMENT AREAs	BUDGET PROVISION 2025	TOTAL ACTUAL OF ALL REVENUE JAN-DEC. 2025	% PERFORMANCE
1	120000	ADO-EKITI	10,269,983,274.55	8,266,346,807.09	80
i	120202	ADO CENTRAL LCDA	250,000,000.00	197,216,144.16	79
ii	1100000	ADO NORTH LCDA	358,500,000.00	99,977,125.90	28
iii	11000000	ADO WEST LCDA	300,000,000.00	102,901,763.92	34
2	210101	EFON-ALAAYE	4,980,487,047.68	3,231,320,199.86	65
3	1200000	EKITI EAST	4,738,000,379.19	4,713,436,985.58	99
i	1200000	EKITI SOUTH EAST LCDA	350,000,000.00	252,031,824.49	72
4	1101010	EKITI SOUTH/WEST	4,868,290,126.48	4,730,250,483.80	97
i	11000000	IGBARA ODO/OGOTUN LCDA	446,000,000.00	185,243,227.20	42
5	120000	EKITI WEST	6,207,628,751.80	5,272,533,576.63	85
i	1200000	EKAMETA LCDA	160,000,000.00	123,644,379.26	77
ii	1200000	OKEMESI/IDO-ILE LCDA	225,000,000.00	138,435,288.35	62
6	11000000	EMURE	3,050,600,812.73	3,028,566,305.00	99
7	11010105	AIYEKIRE	4,800,000,000.00	4,337,226,945.74	90
i	12000000	GBONYIN LCDA	255,000,000.00	157,431,958.23	62
8	12000000	IDO/OSI	5,682,561,593.66	4,836,569,613.06	85
i	11010101	ISOKAN LCDA	188,000,000.00	150,917,173.80	80
9	120101	IJERO	5,521,000,000.00	4,571,784,771.27	83
i	11010101	IREDE LCDA	1,603,500,000.00	168,827,793.71	11
ii	1200000	IREWOLEDE LCDA	162,000,000.00	121,524,709.56	75
iii	1200000	ESO-OBE LCDA	90,000,000.00	76,436,494.19	85
10	120101	IKERE	7,118,376,765.95	5,830,538,354.68	82
i	120101	IKERE WEST LCDA	134,714,710.00	125,630,503.54	93
11	1100000	IKOLE	5,492,124,457.26	5,376,055,670.19	98
i	23	AJONI LCDA	240,000,000.00	196,776,630.62	82
ii	12000000	IKOLE WEST LCDA	100,000,000.00	77,328,266.63	77
iii	110101/120101	KAJOLA LCDA	135,000,000.00	79,579,870.19	59
12	12000000	ILEJEMEJE	5,540,570,000.00	2,636,250,851.95	48
13	2502	IREPODUN/IFELODUN	6,000,000,000.00	5,222,471,202.12	87
i	120000	ARAROMI LCDA	205,000,000.00	147,382,740.06	72
ii	120000	IFEDARA LCDA	350,000,000.00	189,979,154.40	54
14	1201	ISE/ORUN	3,538,035,000.00	3,460,797,427.91	98
15	21010	MOBA	3,833,160,000.00	3,619,742,396.71	94
i	120101	ERO LCDA	500,000,000.00	306,055,417.32	61
16	120101	OYE	4,696,759,199.50	4,368,164,448.81	93
i	1200000	IFELOJU LCDA	120,000,000.00	119,324,483.11	99
ii	1011	IFESOWAPO LCDA	100,000,000.00	83,515,400.13	84
iii	120101	AYEDE	125,000,000.00	79,679,553.26	64
17		INSTITUTE OF LOCAL GOV. ILAWE	228,672,983.20	59,006,534.76	26
18		PTAD	97,494,360.16	96,125,941.33	99
		TOTAL	96,074,480,589.48	78,975,292,953.00	82

Table 18 is the analysis of all the revenue accrued to LGs/LCDAs in 2025. The total amount received was **78,975,292,953.00** against the projected sum of **96,074,480,589.48**

Fig 11a

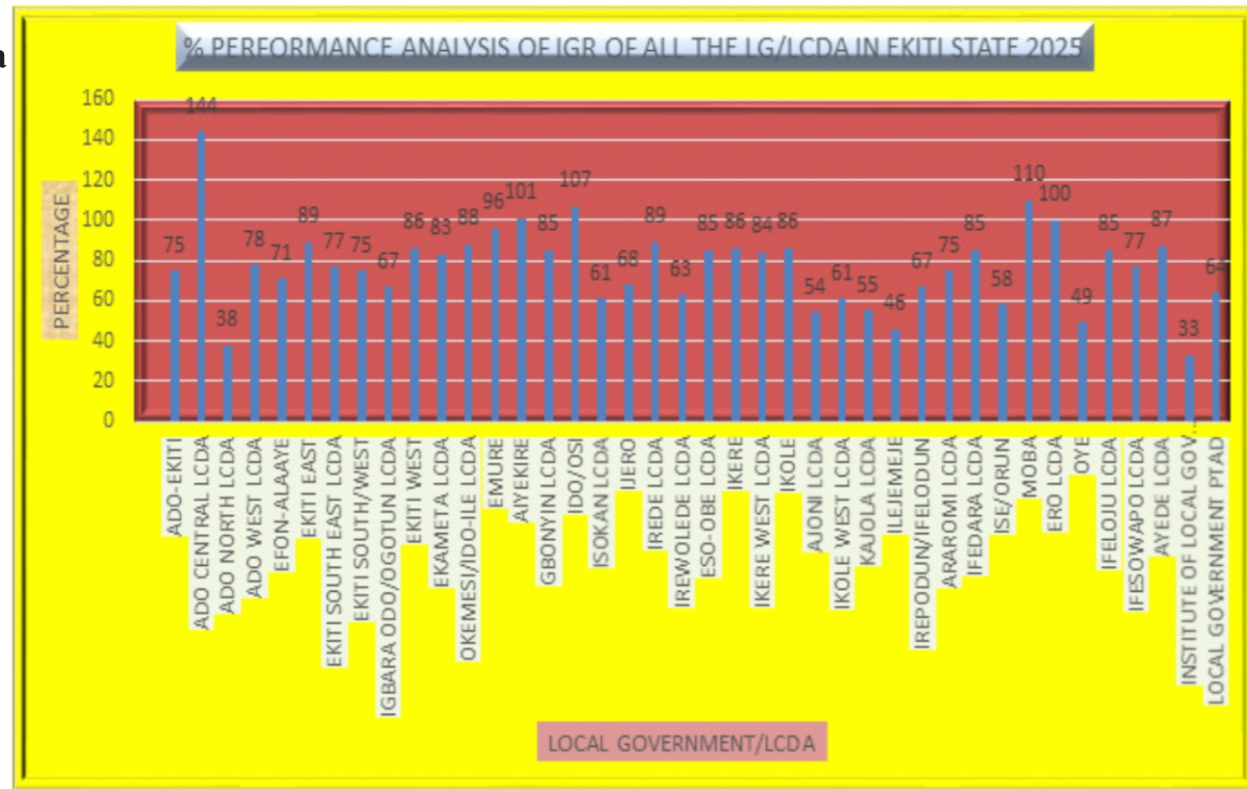


Table 20 shows the total assessment of the performance of the Local Governments, and LCDAs IGR in Ekiti State in 2025. This indicates that five of the Local Governments, Ado Central LCDA, Moba LG, Ido Osi LG, Aiyekire LG, LCDA, and Ero LCDA had the best performances in 2025 representing **144%, 110% and 107%, 101%, 100%** respectively. 21 LG/ LCDAs maintained **70%** and above, while 10 LGs/LCDAs are striving to hit **70%**. The least performance is **33%** that is institute of local studies, followed by Ado North with 38% and Ilejemeje LG with **46%** and Oye LG which had **49%**. These four performed below expectation in 2025.

Fig 11b

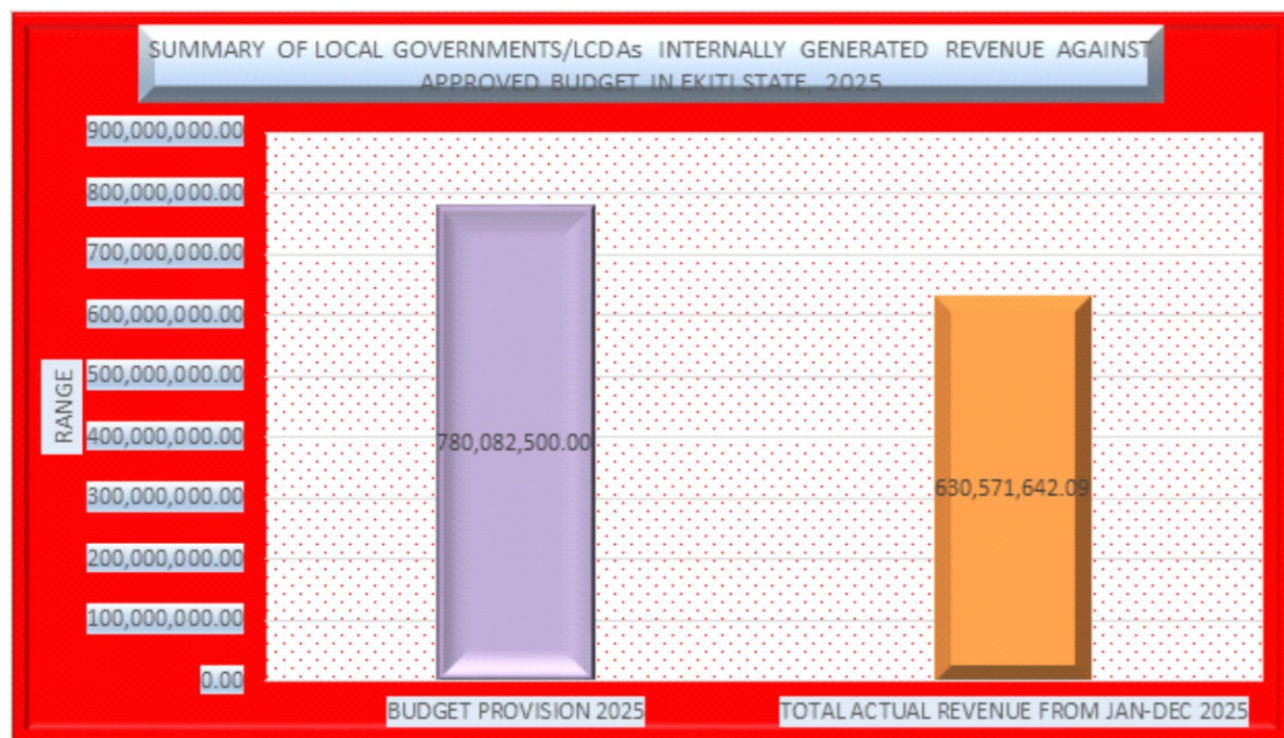


TABLE 19
ANALYSIS OF STATUTORY ALLOCATION TO LOCAL GOVERNMENTS /LCDAs OF EKITI STATE JANUARY TO DECEMBER, 2025.

S/ N	IPSAS CODE	LOCAL GOVERNMENT AREAs/LCDAs	APPROVED BUDGET	TOTAL ACTUAL FROM JAN.-DEC. 2025.	% PERFORMANCE
1	1110101	ADO-EKITI	10,374,885,248.89	8,388,056,172.01	81
i	1101010	ADO CENTRAL LCDA	380,000,000.00	371,879,896.78	98
ii	110101	ADO NORTH LCDA	488,300,000.00	173,944,031.83	36
iii	110101	ADO WEST LCDA	391,000,000.00	179,075,787.01	46
2	110101	EFON-ALAAYE	5,205,987,047.68	3,460,457,564.87	66
3	110000/12	EKITI EAST	4,892,123,241.94	4,824,530,371.61	99
i	110101	EKITI SOUTH EAST LCDA	435,000,000.00	297,318,515.24	68
4	1010101	EKITI SOUTH/WEST	5,112,622,108.33	4,989,250,757.58	98
i	110101	IGBARA ODO/OGOTUN LCDA	514,000,000.00	279,552,968.57	54
5	110101	EKITI WEST	6,308,558,098.80	5,331,882,572.83	85
i	11010101	EKAMETA LCDA	248,400,000.00	194,309,494.46	78
ii	110101	OKEMESI/IDO-ILE LCDA	286,230,000.00	202,875,514.05	71
6	11000000	EMURE	3,306,647,914.35	3,237,791,686.24	98
7	11010101	AIYEKIRE	4,972,000,000.00	4,535,744,941.92	91
i	11010101	GBONYIN LCDA	362,000,000.00	246,462,996.60	68
8	11000000	IDO/OSI	5,847,971,593.66	4,926,352,578.67	84
i	11010101	ISOKAN LCDA	344,750,000.00	250,910,657.55	73
9	110101	IJERO	3,168,560,000.00	2,829,881,637.90	89
i	11010101	IREDE LCDA	1,678,000,000.00	195,861,418.85	12
ii	110101	IREWOLEDE LCDA	254,200,000.00	194,197,273.21	76
iii	110101	ESO-OBE LCDA	128,000,000.00	115,974,540.78	91
10	1101	IKERE	7,418,735,835.59	6,107,598,872.18	82
i	110101	IKERE WEST LCDA	267,000,000.00	208,588,271.13	78
11	1101010	IKOLE	5,617,677,957.26	5,484,150,004.49	98
i	1101010	AJONI LCDA	422,500,000.00	258,926,142.26	61
ii	1302	IKOLE WEST LCDA	170,000,000.00	107,459,325.54	63
iii	110101	KAJOLA LCDA	180,000,000.00	92,779,520.19	52
12	12000000	ILEJEMEJE	6,410,570,000.00	2,795,284,563.63	44
13	210101	IREPODUN/IFELODUN	6,115,000,000.00	5,308,656,975.52	87
i	110000	ARAROMI LCDA	300,000,000.00	188,344,034.96	63
ii	1100000	IFEDARA LCDA	465,000,000.00	261,907,759.68	56
14	110101	ISE/ORUN	3,719,000,000.00	3,655,408,237.46	98
15	210101	MOBA	3,949,475,000.00	3,735,182,583.77	95
i	110101	ERO LCDA	665,150,000.00	445,760,393.28	67
16	110101	OYE	4,797,969,199.50	4,477,798,059.63	93
i	110101	IFELOJU LCDA	205,000,000.00	200,792,863.54	98
ii	110101	IFESOWAPO LCDA	170,000,000.00	150,494,928.32	89
iii	110101	AYEDE	152,000,000.00	106,912,062.77	70
17		INSTITUTE OF LOCAL GOV.	252,672,983.32	66,811,034.76	26
18		PTAD	82,494,360.16	86,526,641.33	105
		TOTAL	93,046,459,462.16	76,827,429,118.52	83

FIG 10

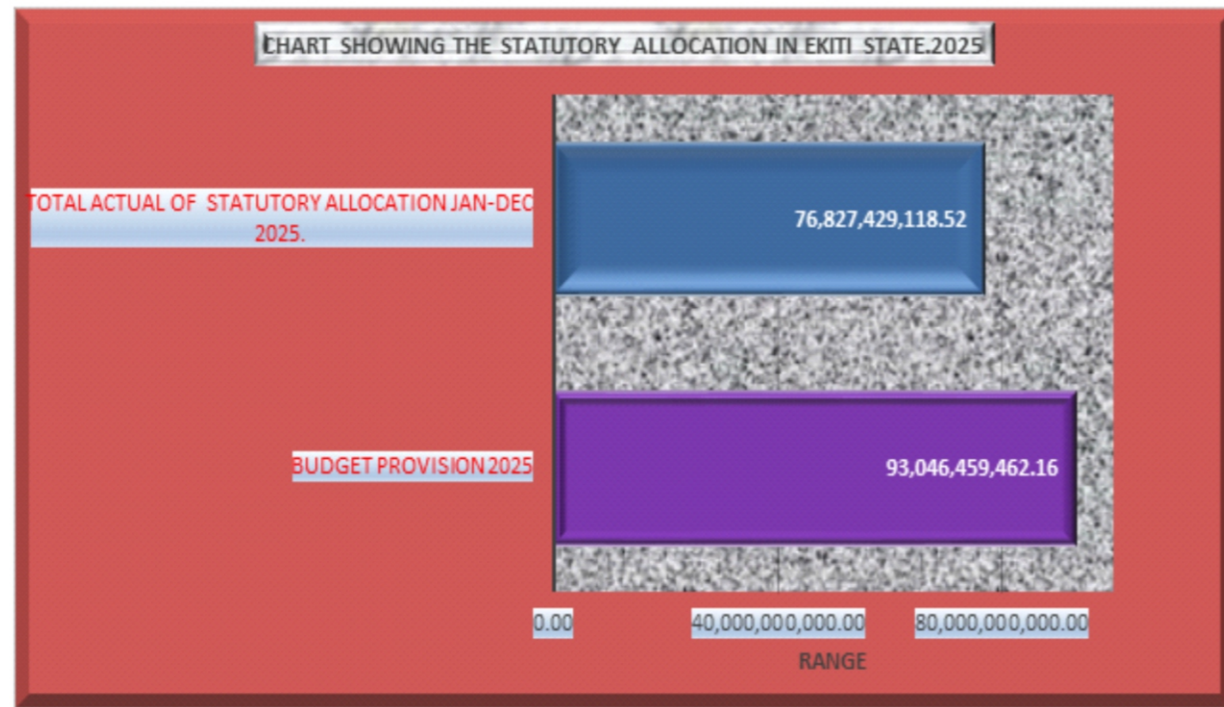


TABLE 20
LOCAL GOVERNMENT/ LOCAL COUNCIL DEVELOPMENT AREAs
INTERNALLY GENERATED REVENUE JANUARY TO DECEMBER, 2025.

S/N	IPSAS CODE	LOCAL GOVERNMENT AREAs/LCDAs	BUDGET PROVISION 2025	TOTAL ACTUAL REVENUE JAN.-DEC. 2025.	% PERFORMANCE
1	1200000	ADO-EKITI	44,500,000.00	33,557,600.00	75
i	1202020	ADO CENTRAL LCDA	80,000,000.00	114,859,444.50	144
ii	12000	ADO NORTH LCDA	39,800,000.00	15,154,200.00	38
iii	12000	ADO WEST LCDA	26,000,000.00	20,248,520.00	78
2	120101	EFON-ALAAYE	20,500,000.00	14,502,268.51	71
3	110/1200	EKITI EAST	8,019,000.00	7,136,600.00	89
i	1200000	EKITI SOUTH EAST LCDA	20,000,000.00	15,330,911.00	77
4	120100	EKITI SOUTH/WEST	27,000,000.00	20,201,991.45	75
i	12000	IGBARA ODO/OGOTUN LCDA	18,100,000.00	12,110,148.99	67
5	12020	EKITI WEST	20,000,000.00	17,274,743.43	86
i	1201/120	EKAMETA LCDA	8,500,000.00	7,015,723.30	83
ii	120102	OKEMESI/IDO-ILE LCDA	11,230,000.00	9,894,141.25	88
6	120201	EMURE	20,000,000.00	19,109,523.72	96
7	12020000	AIYEKIRE	12,000,000.00	12,090,409.72	101
i	1200000	GBONYIN LCDA	12,000,000.00	10,247,015.08	85
8	120000	IDO/OSI	23,410,000.00	25,084,891.91	107
9	120000	ISOKAN LCDA	13,750,000.00	8,366,704.21	61
9	1202	IJERO	12,030,000.00	8,197,000.00	68
i	1200000	IREDE LCDA	4,500,000.00	4,004,503.08	89
ii	2022	IREWOLEDE LCDA	12,200,000.00	7,695,730.59	63
iii	1200000	ESO-OBE LCDA	5,000,000.00	4,227,845.81	85
10	1202	IKERE	60,000,000.00	51,819,205.47	86
i	120101	IKERE WEST LCDA	11,000,000.00	9,197,017.00	84
11	1202204	IKOLE	30,553,500.00	26,240,954.90	86
i	9	AJONI LCDA	15,350,000.00	8,291,417.89	54
ii	120201	IKOLE WEST LCDA	5,000,000.00	3,029,970.00	61
iii	12020	KAJOLA LCDA	5,000,000.00	2,732,050.00	55
12	12000000	ILEJEMEJE	20,000,000.00	9,297,996.28	46
13	120101	IREPODUN/IFELODUN	25,000,000.00	16,803,874.28	67
i	2022	ARAROMI LCDA	15,000,000.00	11,220,086.46	75
ii	1200000	IFEDARA LCDA	15,000,000.00	12,709,507.00	85
14	1201	ISE/ORUN	20,965,000.00	12,211,056.53	58
15	110101	MOBA	12,315,000.00	13,555,597.97	110
i	1200000	ERO LCDA	15,150,000.00	15,179,733.92	100
16	120201	OYE	26,210,000.00	12,713,740.03	49
i	120204	IFELOJU LCDA	15,000,000.00	12,789,165.22	85
ii	120102	IFESOWAPO LCDA	5,000,000.00	3,852,805.48	77
iii	120101	AYEDE LCDA	6,000,000.00	5,213,747.11	87
17		INSTITUTE OF LOCAL GOV STUDY ILAWE EKITI	24,000,000.00	7,804,500.00	33
18		LOCAL GOVERNMENT PTAD	15,000,000.00	9,599,300.00	64
		TOTAL	780,082,500.00	630,571,642.09	81



TABLE 23
ANALYSIS OF LOCAL GOVERNMENT AREAs OVERHEAD EXPENDITURE,
JANUARY TO DECEMBER, 2025.

S/N	IPSAS CODE	LOCAL GOVERNMENT AREAs/LCDAs	BUDGET PROVISION 2025	TOTAL ACTUAL OVERHEAD JAN.-DEC., 2025.	% PERFORMANCE
1	220201	ADO-EKITI	226,100,000.00	198,744,549.00	88
i	22020	ADO CENTRAL LCDA	220,000,000.00	211,755,880.30	96
ii	2202	ADO NORTH LCDA	284,600,000.00	111,819,723.26	39
iii	2202	ADO WEST LCDA	196,000,000.00	117,495,071.06	60
2	22020	EFON-ALAAAYE	457,400,000.00	224,679,957.14	49
3	12010000/	EKITI EAST	153,802,270.00	143,146,085.67	93
i	220201	EKITI SOUTH EAST LCDA	146,500,000.00	132,200,000.00	90
4	120100	EKITI SOUTH/WEST	430,414,140.00	413,961,569.59	96
i	2202	IGBARA ODO/OGOTUN LCDA	296,812,000.00	148,189,278.97	50
5	22020	EKITI WEST	350,340,000.00	226,997,879.34	65
i	22022	EKAMETA LCDA	453,010,000.00	105,076,053.28	23
ii	22020	OKEMESI/IDO-ILE LCDA	93,983,000.00	75,256,600.00	80
6	220201	EMURE	285,916,000.00	253,806,936.50	89
7	22020000	AIYEKIRE	250,000,000.00	229,873,555.07	92
i	22020000	GBONYIN LCDA	150,000,000.00	118,003,030.12	79
8	220201	IDO/OSI	219,365,430.00	193,216,179.11	88
i	011100300100	ISOKAN LCDA	208,000,000.00	169,033,930.50	81
9	22020	IJERO	169,856,000.00	142,721,687.89	84
i	220200000	IREDE LCDA	121,630,000.00	48,864,160.36	40
ii	22020	IREWOLEDE LCDA	120,000,000.00	93,500,813.52	78
iii	2202000	ESO-OBE LCDA	80,000,000.00	59,399,693.40	74
10	2102	IKERE	250,000,000.00	231,589,469.71	93
i	220201	IKERE WEST LCDA	134,200,000.00	125,419,826.25	93
11	220201	IKOLE	693,909,999.99	456,090,471.94	66
i	22020	AJONI LCDA	167,430,000.00	128,192,797.67	77
ii	2202	IKOLE WEST LCDA	100,000,000.00	84,601,776.42	85
iii	2202	KAJOLA LCDA	90,000,000.00	79,081,846.42	88
12	12020000	ILEJEMEJE	685,000,000.00	179,535,202.34	26
13	22020	IREPODUN/IFELODUN	200,500,000.00	186,868,908.10	93
i	210201	ARAROMI LCDA	144,725,000.00	135,239,359.50	93
ii	220201	IFEDARA LCDA	150,000,000.00	134,508,595.73	90
14	220220	ISE/ORUN	400,000,000.00	270,438,465.34	68
15	22020	MOBA	188,450,000.00	166,966,075.85	89
i	220201	ERO LCDA	269,500,000.00	170,709,394.21	63
16	110101/210	OYE	249,160,533.68	215,678,991.53	87
i	220201	IFELOJU LCDA	140,000,000.00	126,985,408.52	91
ii	2202	IFESOWAPO LCDA	105,000,000.00	81,637,062.50	78
iii	21020	AYEDE LCDA	77,450,000.00	60,424,675.76	78
		INTITUTE OFLOCAL GOV.	79,570,000.00	52,519,189.00	66
		PTAD	122,073,459.14	95,478,448.47	78
		TOTAL	9,160,697,832.81	6,399,708,599.34	70

From above analysis of overheads expenditure of LGA/LCDA in 2025 is seen on fig 12. The total approved budget was N 9,160,697,832.81 and the total actual overheads was N6, 399,708,599.34 representing 70%.



TABLE 21
TOTAL AMOUNT RECEIVED FROM ECOLOGICAL FUND TO LGAs/ LCDAs,
IN EKITI STATE. 2025.

S/N	IPSASCODE	LOCAL GOVERNMENT AREAs	BUDGET PROVISION 2025	TOTAL ACTUAL ECOLOGICAL JAN.-DEC. 2025.	% PERFORMANCE
1	120000	ADO-EKITI	23,130,255.33	54,287,420.48	235
i	120202	ADO CENTRAL LCDA	30,000,000.00	28,944,351.26	96
ii	1100000	ADO NORTH LCDA	50,000,000.00	19,296,235.39	39
iii	11000000	ADO WEST LCDA	30,000,000.00	14,045,547.61	47
2	210101	EFON-ALAAAYE	100,000,000.00	70,000,795.82	70
3	1200000	EKITI EAST	77,299,442.00	35,512,365.28	46
i	1200000	EKITI SOUTH EAST LCDA	25,000,000.00	10,245,475.00	41
4	1101010	EKITI SOUTH/WEST	90,000,000.00	74,820,931.49	83
i	11000000	IGBARA ODO/OGOTUN LCDA	30,000,000.00	26,795,371.69	89
5	120000	EKITI WEST	40,929,346.96	11,978,386.00	29
i	1200000	EKAMETA LCDA	30,000,000.00	18,819,843.43	63
ii	1200000	OKEMESI/IDO-ILE LCDA	25,000,000.00	18,132,735.53	73
6	11000000	EMURE	102,980,027.50	66,868,026.87	65
7	11010105	AIYEKIRE	50,000,000.00	73,250,655.12	147
i	12000000	GBONYIN LCDA	35,000,000.00	25,695,479.65	73
8	12000000	IDO/OSI	52,000,000.00	20,886,034.38	40
i	11010101	ISOKAN LCDA	80,000,000.00	39,026,428.70	49
9	120101	IJERO	35,000,000.00	33,906,309.26	97
i	11010101	IREDE LCDA	50,000,000.00	14,118,475.00	28
ii	1200000	IREWOLEDE LCDA	30,000,000.00	21,191,443.31	71
iii	1200000	ESO-OBE LCDA	10,000,000.00	9,616,047.31	96
10	120101	IKERE	90,359,069.64	98,789,434.02	109
i	120101	IKERE WEST LCDA	25,000,000.00	24,056,218.76	96
11	1100000	IKOLE	40,000,000.00	27,763,297.62	69
i	23	AJONI LCDA	67,500,000.00	7,998,562.50	12
ii	12000000	IKOLE WEST LCDA	40,000,000.00	21,354,756.01	53
iii	110101/120101	KAJOLA LCDA	20,000,000.00	4,300,000.00	22
12	12000000	ILEJEMEJE	700,000,000.00	52,880,687.00	8
13	2502	IREPODUN/IFELODUN	30,000,000.00	11,398,000.00	38
i	120000	ARAROMI LCDA	40,000,000.00	7,416,608.44	19
ii	120000	IFEDARA LCDA	50,000,000.00	25,620,240.00	51
14	1201	ISE/ORUN	60,000,000.00	52,900,739.14	88
15	21010	MOBA	34,000,000.00	33,228,386.74	98
i	120101	ERO LCDA	50,000,000.00	40,612,472.66	81
16	120101	OYE	25,000,000.00	36,860,076.73	147
i	1200000	IFELOJU LCDA	25,000,000.00	24,234,620.45	97
ii	1011	IFESOWAPO LCDA	20,000,000.00	19,764,514.96	99
iii	120101	AYEDE	6,000,000.00	7,187,907.47	120
17		INTITUTE OFLOCAL GOV.	0.00	0.00	0
18		PTAD	0	0	0
		TOTAL	2,319,198,141.43	1,183,804,881.08	51

Fig 12

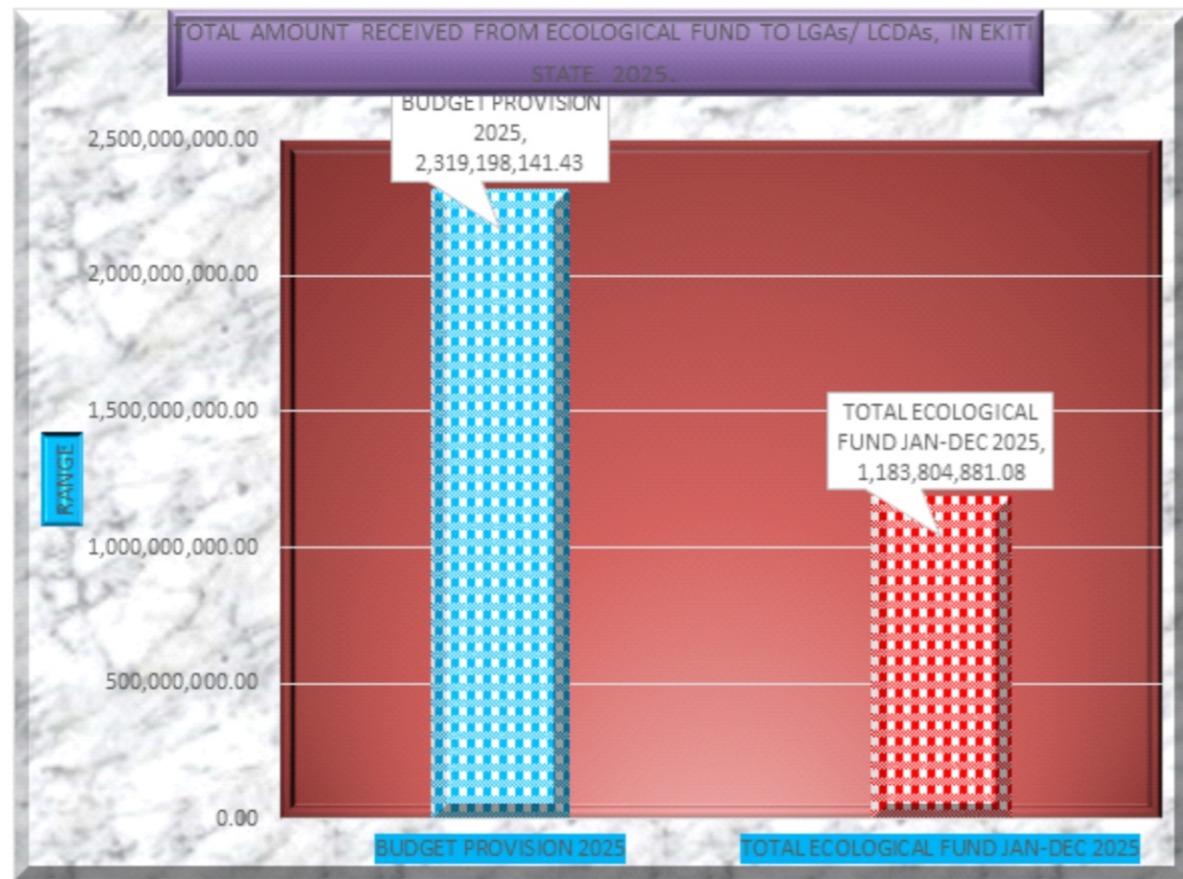


TABLE 22
TOTAL AMOUNT RECEIVED FROM 10% SHARE OF STATE
GOVERNMENT IGR TO 16 LGAs/22 LCDAs, 2025.

S/N	IPSASCODE	LOCAL GOVERNMENT AREAs	BUDGET PROVISION 2025	TOTAL ACTUAL 10% STATE (IGR) JAN.-DEC. 2025.	% PERFORMANCE
1	120000	ADO-EKITI	37,271,719.01	33,864,344.44	91
i	120202	ADO CENTRAL LCDA	50,000,000.00	59,804,308.12	120
ii	1100000	ADO NORTH LCDA	40,000,000.00	39,516,470.52	99
iii	11000000	ADO WEST LCDA	35,000,000.00	27,992,969.86	80
2	210101	EFON-ALAAYE	105,000,000.00	144,634,300.69	138
3	1200000	EKITI EAST	68,804,420.75	68,444,420.75	99
i	1200000	EKITI SOUTH EAST LCDA	40,000,000.00	19,710,304.50	49
4	1101010	EKITI SOUTH/WEST	150,000,000.00	163,977,350.84	109
i	11000000	IGBARA ODO/OGOTUN LCDA	38,000,000.00	26,795,371.69	71
5	120000	EKITI WEST	40,000,000.00	30,095,866.77	75
i	1200000	EKAMETA LCDA	50,000,000.00	44,829,548.43	90
ii	1200000	OKEMESI/IDO-ILE LCDA	25,000,000.00	36,413,348.92	146
6	11000000	EMURE	133,067,074.12	123,247,830.65	93
7	11010105	AIYEKIRE	110,000,000.00	113,176,931.34	103
i	12000000	GBONYIN LCDA	60,000,000.00	53,088,543.64	88
8	12000000	IDO/OSI	90,000,000.00	43,812,031.32	49
i	11010101	ISOKAN LCDA	63,000,000.00	52,600,350.84	83
9	120101	IJERO	75,000,000.00	70,056,613.84	93
i	11010101	IREDE LCDA	20,000,000.00	8,910,647.00	45
ii	1200000	IREWOLEDE LCDA	50,000,000.00	43,785,389.65	88
iii	1200000	ESO-OBE LCDA	23,000,000.00	25,694,153.47	112
10	120101	IKERE	150,000,000.00	126,451,878.01	84
i	120101	IKERE WEST LCDA	60,000,000.00	49,704,531.83	83
11	1100000	IKOLE	55,000,000.00	54,089,081.78	98
i	23	AJONI LCDA	100,000,000.00	45,859,531.74	46
ii	12000000	IKOLE WEST LCDA	25,000,000.00	5,354,756.81	21
iii	110101/120101	KAJOLA LCDA	20,000,000.00	6,167,600.00	31
12	12000000	ILEJEMEJE	150,000,000.00	96,855,028.40	65
13	2502	IREPODUN/IFELODUN	60,000,000.00	57,983,899.12	97
i	120000	ARAROMI LCDA	40,000,000.00	24,000,000.00	60
ii	120000	IFEDARA LCDA	50,000,000.00	33,598,858.28	67
14	1201	ISE/ORUN	100,000,000.00	129,499,013.86	129
15	21010	MOBA	70,000,000.00	68,656,202.35	98
i	120101	ERO LCDA	100,000,000.00	83,912,769.38	84
16	120101	OYE	50,000,000.00	60,059,794.06	120
i	1200000	IFELOJU LCDA	45,000,000.00	44,444,594.76	99
ii	1011	IFESOWAPO LCDA	45,000,000.00	43,362,207.83	96
iii	120101	AYEDE	15,000,000.00	14,830,854.93	99
17		INTITUTE OFLOCAL GOV.	0	0	0
18		PTAD	0	0	0
		TOTAL	2,438,143,213.88	2,175,281,700.42	89



TABLE 25
SUMMARY OF LOCAL GOVERNMENT AREAs EXPENDITURE ON PERSONNEL COST JANUARY TO DECEMBER, 2025.

S/N	IPSAS CODE	LOCAL GOVERNMENT AREAs/LCDAs	APPROVED BUDGET	TOTAL ACTUAL EXPENDITURE JAN-DEC, 2025.	% PERFORMANCE
1	210101	ADO-EKITI	8,351,218,347.80	6,071,004,899.38	73
i	210120	ADO CENTRAL LCDA	0.00	0.00	0
ii	210120	ADO NORTH LCDA	0.00	0.00	0
iii	210120	ADO WEST LCDA	0.00	0.00	0
2	101101	EFON-ALAAYE	1,963,698,361.84	1,666,957,203.82	85
3	21010101	EKITI EAST	2,686,530,571.53	2,440,902,925.53	91
i	210101	EKITI SOUTH EAST LCDA	0.00	0.00	0
4	210101	EKITI SOUTH/WEST	3,003,896,626.48	2,887,957,171.43	96
i	210101	IGBARA /OGOTUN LCDA	0.00	0.00	0
5	210101	EKITI WEST	4,407,103,674.00	3,247,105,520.68	74
i	210101	EKAMETA LCDA	0.00	0.00	0
ii	210101	OKEMESI/IDO-ILE LCDA	0.00	0.00	0
6	11000000	EMURE	1,786,952,262.80	1,772,549,940.78	99
7	11010101	AIYEKIRE	3,129,492,986.00	2,538,172,199.54	81
i	210101	GBONYIN LCDA	0.00	0.00	0
8	210101	IDO/OSI	3,311,977,630.23	2,775,063,031.05	84
i	210101	ISOKAN LCDA	0.00	0.00	0
9	110101	IJERO	3,325,022,400.00	2,873,456,319.76	86
i	11010	IREDE LCDA	0.00	0.00	0
ii	110101	IREWOLEDE LCDA	0.00	0.00	0
iii	110101	ESO-OBE LCDA	0.00	0.00	0
10	1101	IKERE	3,588,419,406.06	3,995,208,110.53	111
i	110101	IKERE WEST LCDA	0.00	0.00	0
11	210101	IKOLE	3,445,200,000.00	3,389,435,180.49	98
i	1101010	AJONI LCDA	0.00	0.00	0
ii	110101	IKOLE WEST LCDA	0.00	0.00	0
iii	1101010	KAJOLA LCDA	0.00	0.00	0
12	21010101	ILEJEMEJE	3,134,400,000.00	1,475,519,491.40	47
13	210101	IREPODUN/IFELODUN	4,250,000,000.00	3,652,430,587.04	86
i	110101	ARAROMI LCDA	0.00	0.00	0
ii	110101	IFEDARA LCDA	0.00	0.00	0
14	110101	ISE/ORUN	2,120,005,074.82	2,005,950,715.65	95
15	210101	MOBA	2,100,000,000.00	2,025,858,136.01	96
i	110101	ERO LCDA	0.00	0.00	0
16	110101	OYE	3,563,173,558.90	3,012,776,029.03	85
i	110101	IFELOJU LCDA	0.00	0.00	0
ii	110101	IFESOWAPO LCDA	0.00	0.00	0
iii	11010	AYEDE LCDA	0.00	0.00	0
17		INTITUTE OFLOCAL GOV.	113,431,595.66	172,369,203.50	152
18		PTAD	303,805,891.55	213,863,957.61	70
		TOTAL	54,584,328,387.67	46,216,580,623.23	85



Fig 13

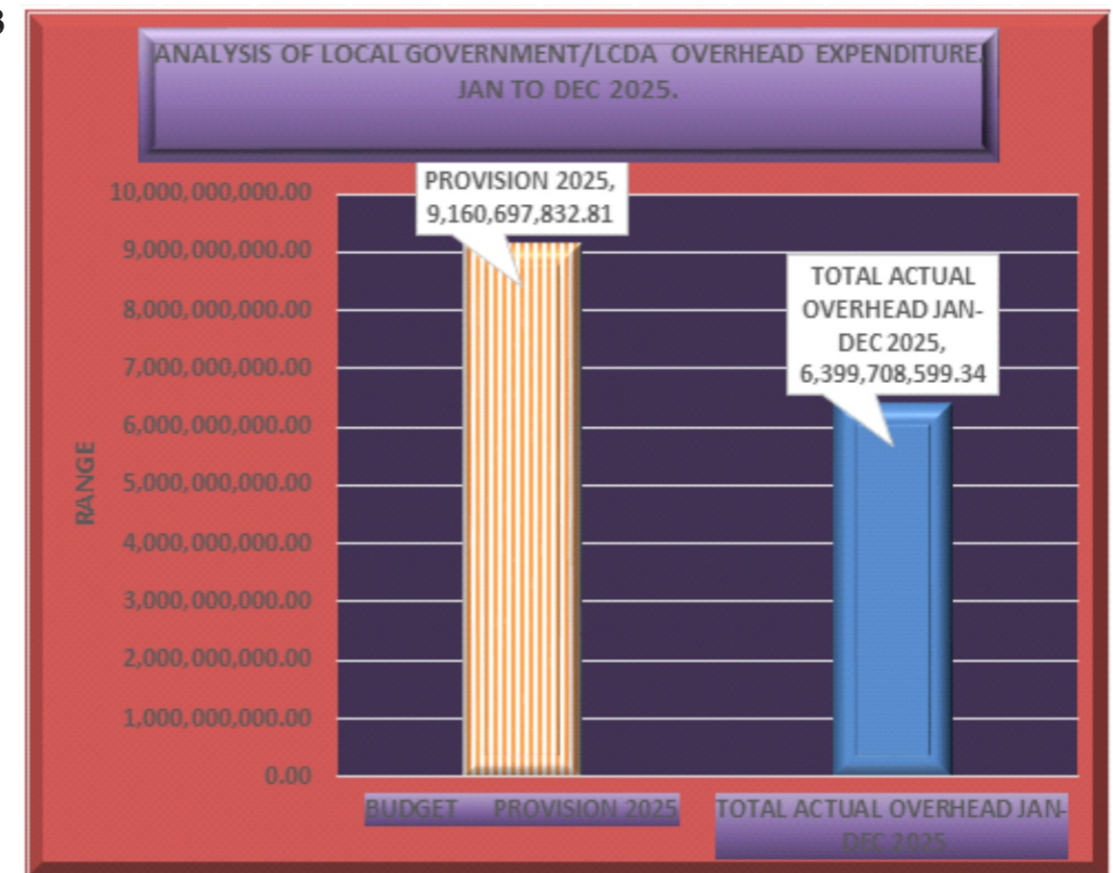


TABLE 24
ANALYSIS OF LOCAL GOVERNMENT AREAS CAPITAL EXPENDITURE IN JANUARY TO DECEMBER, 2025.

S/N	IPSAS CODE	LOCAL GOVERNMENT AREAS/LCDAs	BUDGET PROVISION 2025	TOTAL ACTUAL CAPITAL JAN. - DEC., 2025.	% PERFORMANCE
1	2301	ADO-EKITI	693,250,000.00	93,933,863.94	14
i	23030	ADO CENTRAL LCDA	160,000,000.00	133,848,265.46	84
ii	2301	ADO NORTH LCDA	203,700,000.00	35,533,978.45	17
iii	2301/2305	ADO WEST LCDA	195,000,000.00	59,738,348.11	31
2	2301	EFON-ALAAYE	1,346,200,000.00	263,041,327.43	20
3	23010100	EKITI EAST	207,100,500.00	148,946,502.30	72
i	2303012	EKITI SOUTH EAST LCDA	160,000,000.00	95,646,810.45	60
4	230101	EKITI SOUTH/WEST	120,000,000.00	4,336,460.00	4
i	2301/2302	IGBARA ODO/OGOTUN LCDA	1,263,300,000.00	70,633,413.40	6
5	23301	EKITI WEST	312,645,693.00	132,211,060.71	42
i	230101	EKAMETA LCDA	101,258,000.99	53,970,878.53	53
ii	2301	OKEMESI/IDO-ILE LCDA	47,339,275.00	31,527,900.00	67
6	2301	EMURE	251,987,655.90	224,813,871.14	89
7	23010100	AIYEKIRE	397,800,000.00	180,547,619.78	45
i	23050100	GBONYIN LCDA	212,000,000.00	145,885,298.37	69
8	230101	IDO/OSI	302,482,773.03	163,381,730.70	54
i	012500200	ISOKAN LCDA	120,800,000.00	64,814,371.22	54
9	2301	IJERO	207,350,000.00	80,611,265.15	39
i	230100000	IREDE LCDA	195,000,000.00	91,234,327.98	47
ii	23030	IREWOLEDE LCDA	175,000,000.00	69,941,565.10	40
iii	23010	ESO-OBE LCDA	35,000,000.00	28,758,554.88	82
10	2300	IKERE	300,000,000.00	288,522,029.00	96
i	230101	IKERE WEST LCDA	125,660,000.00	83,207,406.00	66
11	2301	IKOLE	150,500,000.00	98,725,495.48	66
i	230201	AJONI LCDA	255,070,000.00	130,733,344.59	51
ii	230	IKOLE WEST LCDA	70,000,000.00	30,856,688.69	44
iii	220201	KAJOLA LCDA	45,000,000.00	19,660,843.00	44
12	23010100	ILEJEMEJE	2,715,950,000.00	171,381,258.51	6
13	22203	IREPODUN/IFELODUN	150,000,000.00	104,247,203.54	69
i	230101	ARAROMI LCDA	90,000,000.00	50,335,377.19	56
ii	2202	IFEDARA LCDA	200,000,000.00	116,084,336.49	58
14	2301011	ISE/ORUN	500,500,000.00	246,803,785.91	49
15	230101	MOBA	75,000,000.00	57,903,501.98	77
i	230101	ERO LCDA	393,000,000.00	249,505,907.18	63
16	230201	OYE	200,000,000.00	102,965,383.20	51
i	220203	IFELOJU LCDA	90,000,000.00	76,696,509.76	85
ii	230101	IFESOWAPO LCDA	65,000,000.00	60,783,568.00	94
iii	2301	AYEDE LCDA	100,000,000.00	33,834,664.38	34
17		INTITUTE OFLOCAL GOV.	0.00	0.00	0
18		PTAD	0.00	0.00	0
		TOTAL	12,232,893,897.92	4,095,604,716.00	33

Fig 14

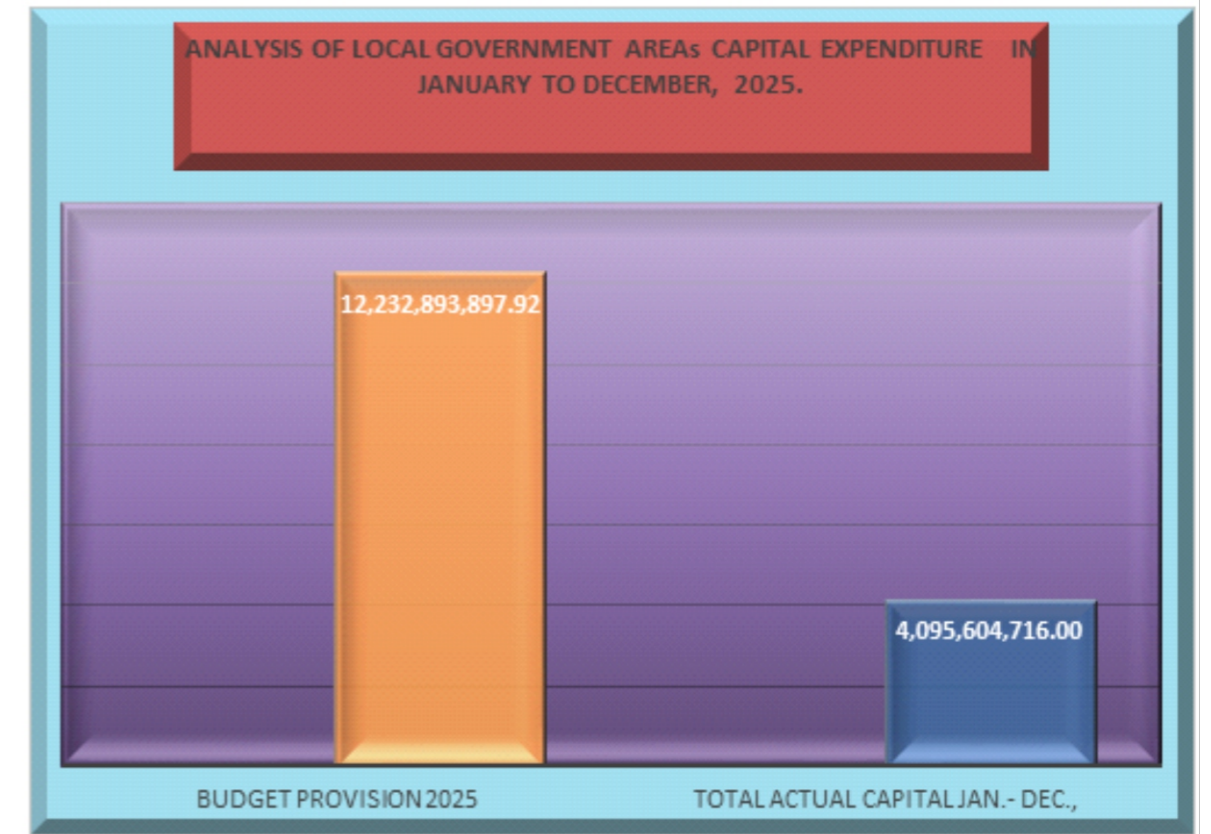


Fig 14 is the chart analysis of LG/LCDA capital expenditure in 2025. Total budget provision was (N12,232,893,897.92) as against the total actual capital expenditure of N4,095,604,716.00 representing 33% performance.

Fig 16

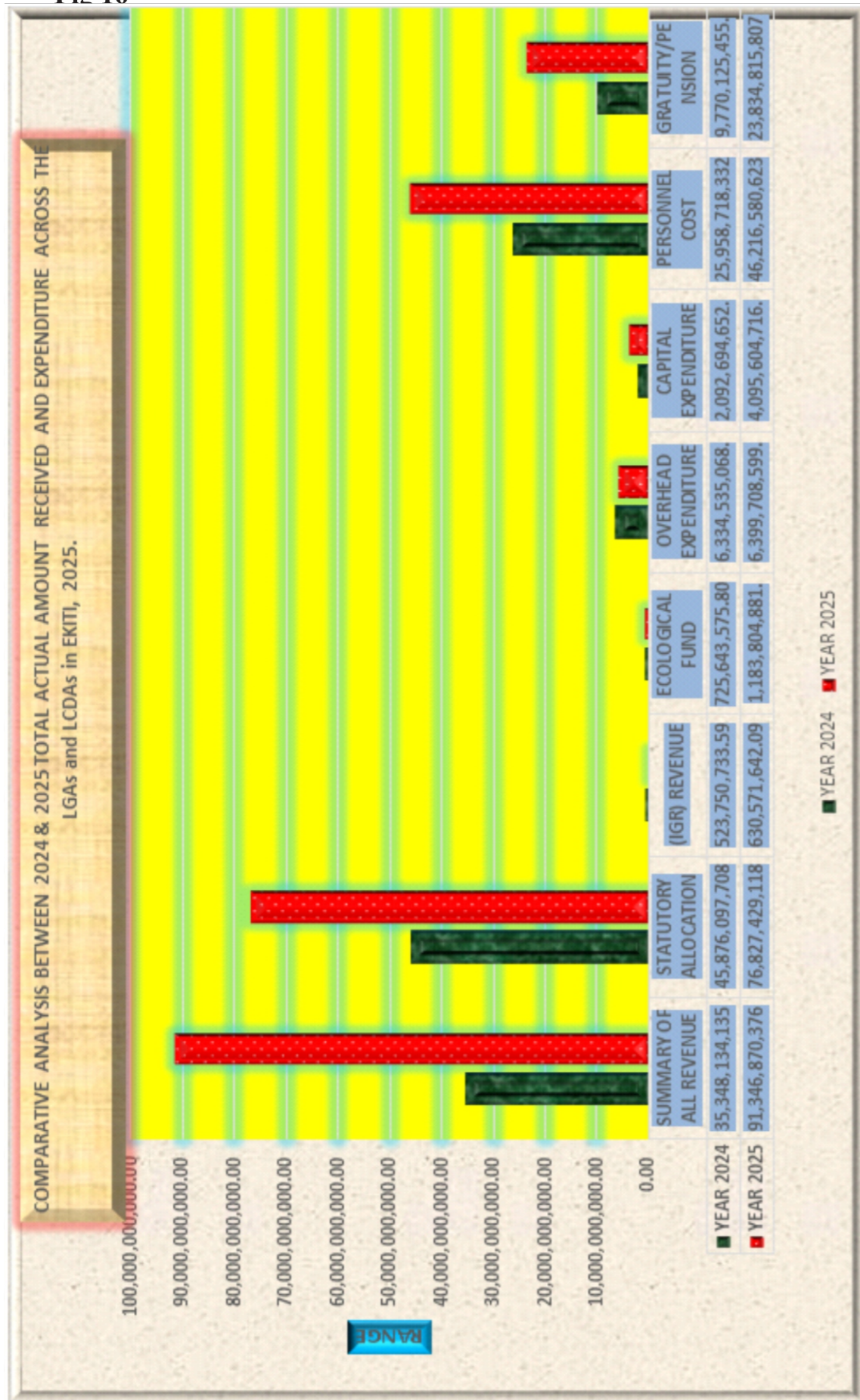


Fig. 16 shows the comparison between 2024 and 2025 Local Governments/LCDAs Summary of all Revenue, Statutory Allocation, Internally Generated Revenue, Ecological Fund and 10% Share of State IGR, Overhead Expenditure, Gratuity and Pensions, Personnel cost and Capital Expenditure. The total sum of all revenue and the statutory allocation in 2025 was more impressive than 2024 and the overhead expenditure and capital expenditure of 2025 was a little bit higher than that of 2024 which show that overhead expenses and capital are within the average range in year 2025. The gratuity and pensions paid in 2025 was very much impressive than that of 2024.

TABLE 26
ANALYSIS OF LOCAL GOVERNMENT AREAs TOTAL EXPENDITURE ON PENSIONS AND GRATUITIES IN 2025.

S/N	IPSAS CODE	LOCA GOVERNMENT AREAs	BUDGET PROVISION 2025	TOTAL ACTUAL PENSION/ GRATUITY JAN.-DEC. 2025.	% PERFORMANCE
1	120000	ADO-EKITI	1,020,000,000.00	940,670,529.56	92
i	120202	ADO CENTRAL LCDA	0.00	0.00	0
ii	120101	ADO NORTH LCDA	0.00	0.00	0
iii	120000	ADO WEST LCDA	0.00	0.00	0
2	120101	EFON-ALAAYE	791,806,967.38	682,492,519.56	86
3	12000000	EKITI EAST	910,500,000.00	764,710,578.34	84
i	1200000	EKITI SOUTH EAST LCDA	0.00	0.00	0
4	1010101	EKITI SOUTH/WEST	750,000,000.00	736,758,914.16	98
i	1200000	IGBARA /OGOTUN LCDA	0.00	0.00	0
5	120000	EKITI WEST	877,995,070.80	851,569,808.95	97
i	1200000	EKAMETA LCDA	0.00	0.00	0.00
ii	1200000	OKEMESI/IDO-ILE LCDA	0.00	0.00	0.00
6	11000000	EMURE	555,000,000.00	554,966,370.68	100
7	11010101	AIYEKIRE	600,000,000.00	715,786,664.30	119
i	120100	GBONYIN LCDA	0.00	0.00	0
8	12000000	IDO/OSI	869,822,498.71	830,511,922.37	95
i	120107	ISOKAN LCDA	0.00	0.00	0
9	110101	IJERO	1,180,177,600.00	829,982,674.27	70
i	1200000	IREDE LCDA	0.00	0.00	0
ii	1200000	IREWOLEDE LCDA	0.00	0.00	0
iii	1200000	ESO-OBE LCDA	0.00	0.00	0
10	120101	IKERE	426,400,865.54	721,670,498.43	169
i	120101	IKERE WEST LCDA	0.00	0.00	0
11	110101	IKOLE	604,977,219.56	594,940,306.87	98
i	120000	AJONI LCDA	0.00	0.00	0
ii	120000	IKOLE WEST LCDA	0.00	0.00	0
iii	120101	KAJOLA LCDA	0.00	0.00	0
12	12000000	ILEJEMEJE	600,000,000.00	542,733,599.23	90
i	120000	ARAROMI LCDA	0.00	0.00	0
ii	120000	IFEDARA LCDA	0.00	0.00	0
14	1201	ISE/ORUN	880,000,000.00	737,695,262.19	84
15	21010	MOBA	800,000,000.00	724,710,540.39	91
i	120101	ERO LCDA	0.00	0.00	0
16	120101	OYE	750,000,000.00	700,938,014.39	93
i	1200000	IFELOJU LCDA	0.00	0.00	0
ii	1200000	IFESOWAPO LCDA	0.00	0.00	0
iii	120101	AYEDE LCDA	0.00	0.00	0
17		INTITUTE OFLOCAL GOV.	0.00	0.00	0
18		PTAD	30,000,000,000.00	12,158,360,958.83	41
		TOTAL	42,075,680,221.99	23,834,815,807.97	57

Fig 15

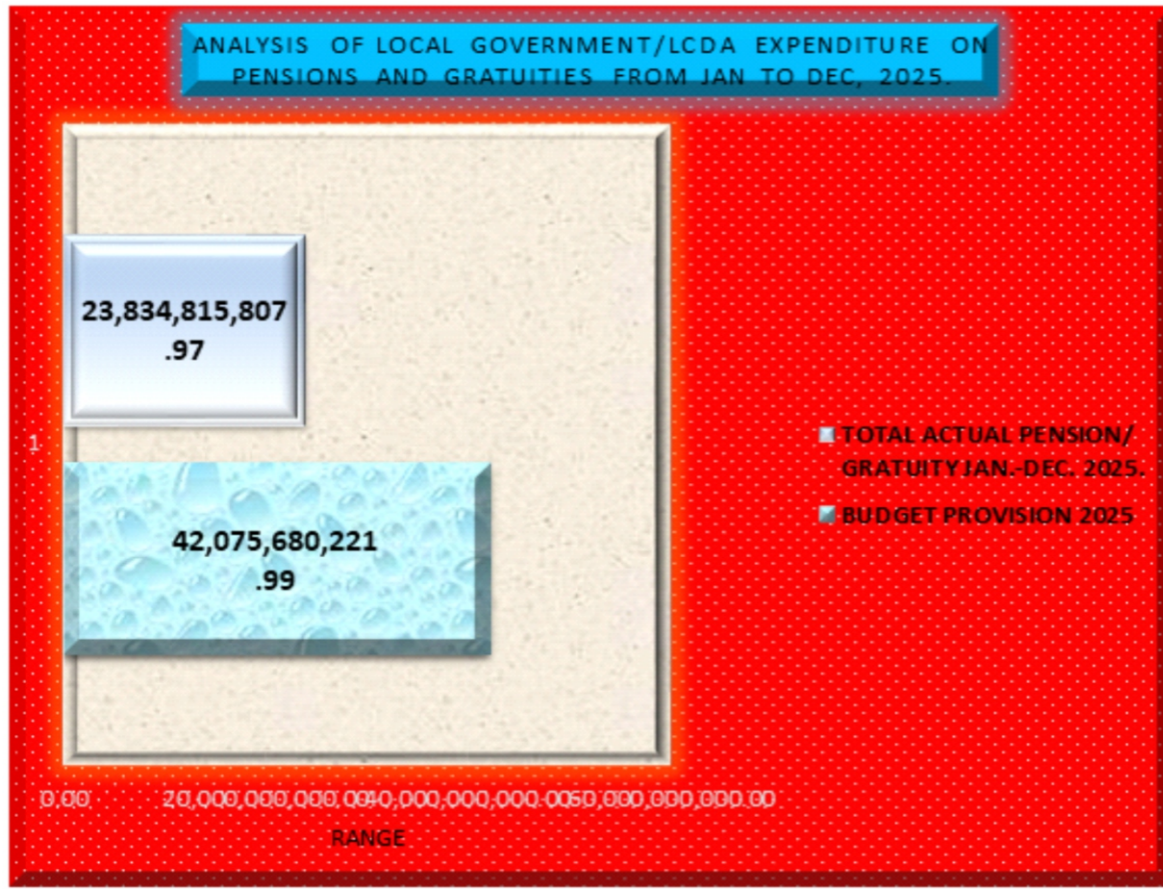
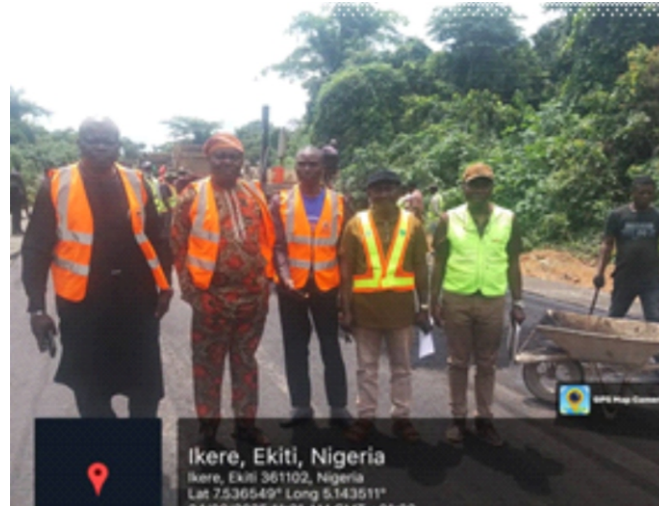


TABLE 27
COMPARATIVE ANALYSIS OF 2024 & 2025 IGR APPROVED BUDGET AND ACTUAL AMOUNT EXPENDED OVER (REVENUE, OVERHEAD, PERSONNEL COST, RECURRENT EXPENDITURE, PENSIONS AND GRATUITIES & CAPITAL) ACROSS THE LGAs & LCDAs IN EKITI STATE.

S/N	LGAs ANNUAL BUDGET	JAN. - DEC., 2024		%	JAN. - DEC., 2025		%	ACTUAL 2025 & 2024	
		APPROVED BUDGET	TOTAL ACTUAL		PERFORM	APPROVED BUDGET		TOTAL ACTUAL	PERFORM
1	(IGR) REVENUE	776,543,591.73	523,750,733.59	67%	780,082,500.00	630,571,642.09	81	106,820,908.50	
2	SUMMARY OF ALL REVENUE	57,916,158,800.23	35,348,134,135.72	61%	126,370,643,112.91	91,346,870,376.58	72	55,998,736,240.86	
3	STATUTORY ALLOCATION	74,922,356,445.78	45,876,097,708.38	61%	123,357,621,985.59	76,827,429,118.52	62	30,951,331,410.14	
4	OVERHEAD EXPENDITURE COST	9,076,697,993.33	6,334,535,068.41	70%	9,160,697,832.81	6,399,708,599.34	70	65,173,530.93	
5	PERSONNEL COST	28,420,620,024.30	25,958,718,332.55	91%	54,584,328,387.67	46,216,580,623.23	85	20,257,862,290.68	
6	CAPITAL EXPENDITURE	17,437,038,795.69	2,092,694,652.10	12%	12,232,893,897.92	4,095,604,716.00	33	2,002,910,063.90	
7	ECOLOGICAL FUND	3,105,158,263.87	725,643,575.80	23%	2,319,198,141.43	1,183,804,881.08	51	458,161,305.28	
8	10% SHARE OF STATE IGR	NIL	NIL	NIL	2,438,143,213.88	2,175,281,700.42	89	NIL	
9	GRATUITY/PENSION	15,174,239,331.49	9,770,125,455.13	64%	42,075,680,221.99	23,834,815,807.97	57	14,064,903,352.84	



Inspection of Ikere/Ilawe Road Reconstruction



Inspection of Ado Township Road Rehabilitation



Inspection of the Ecological Projects across Ekiti-state.



Inspection of Capital Projects across LGAs/LCDAs in Ekiti-state.

CHAPTER FOUR MONITORING AND EVALUATION DEPARTMENT

Monitoring and Evaluation (M&E) are essential processes that enhance project and organizational performance, ultimately ensuring the achievement of desired outcomes. Evaluation enables stakeholders to draw informed conclusions about five key aspects of any set goal:

1. **Relevance**
2. **Effectiveness**
3. **Efficiency**
4. **Impact**
5. **Sustainability**

In alignment with the objective of promoting fiscal transparency and enhancing effective and transparent service delivery in Ekiti State, the roles and responsibilities of the Monitoring and Evaluation Department of the Fiscal Responsibility Commission (FRC) are as stipulated in the **Fiscal Responsibility Law (2020 first amendment)**. These functions include:

1. **Receiving Notifications** of newly awarded contracts financed through the budget of the Ekiti State Government.
2. **Monitoring and Evaluating** all capital projects executed by the State, Local Government Areas (LGAs), and Local Council Development Areas (LCDAs) to ensure strict compliance with contract specifications and to confirm that the government receives value for the funds released.

PHYSICAL VERIFICATION OF ON-GOING AND COMPLETED CAPITAL PROJECTS FOR THE 2025 FISCAL YEAR

During the fiscal year under review, the Monitoring and Evaluation team of the FRC remained steadfast in ensuring that the Ekiti State Government derived maximum value from expenditures on capital projects.

A comprehensive report detailing some on-going and completed capital projects across both the State, LGAs, and LCDAs is presented in the attached tables 1.

CHALLENGES OBSERVED DURING THE 2025 FISCAL YEAR

1. **Lack of Technical Personnel:** There was a notable absence of professional and technical staff in some Ministries, Departments, and Agencies (MDAs) responsible for supervising technical projects—particularly within the Ministry of Health and Human Services, and the Ministry of Arts and Culture. Moreover, it was also noticed that some contractors handling a reasonable dual projects in the Ministry of Health and Human Resources is short of professional personnel to oversee the two different projects.

2. **Inadequacies in BEME:** due to long interval of time and season between the site reconnaissance for projects, and the period of execution of Bill of Engineering Measurement and Evaluation (BEME) prepared for some projects; thereby arise shortage in BEME due to worsened failing state of proposed projects before real execution, which invariably leads to cost overrun in project execution.

RECOMMENDATIONS

1. **Recruitment and Deployment of Technical Personnel:** The State should prioritize the recruitment and deployment of qualified professionals and technical officers to MDAs, particularly in departments responsible for planning and works, to enhance oversight of technical projects in ministries in charge of executing government construction projects.
2. Site recce should be reviewed while already prepared BEME is recommended for review in the necessary affected areas of projects in order to avoid project cost overrun.

Pictorial Highlights from M&E Inspection Exercises



Reconstruction of Igbaraodo/Ikere



Inspection of EKRAAMP Rural Roads



Inspection of GRA Phase-3 Road construction



Inspection of Okeyinmi-Union Bank Flyover



Inspection of the Construction of the 80-bedded Multipurpose Hall at EKSUTH, Ado-Ekiti





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8	Upgrading of the 2.5MVA Transformer at the Government House injection substation to 5 MVA Power Transformer	31/07/2025	General Manager, Ekiti State Electricity Board	State Govt.	199,300,000.00	-	199,300,000.00	2025		
NAME OF MDA: MINISTRY OF EDUCATION										
1	Construction of structural steel support to Ayo Fasanni model College, Ado-Ekiti	10/12/2024	BSP	State Govt.	169,314,054.05	169,314,054.05		2025	100%	
2	Construction of perimeter fence of Government College, Efon Alaaye	15/05/2025	BSP	State Govt.	220,692,632.53	220,692,632.53		2025	100%	
3	Reroofing of a block of 2 classrooms & storey building affected by rainstorm at Corpus Christi College, Ilawe Ekiti	07/07/2025	BSP	State Govt.	52,200,722.97	52,200,722.97		2025	100%	
4	Renovation of the School Buildings Affected by Rainstorm in Ekiti State	07/07/2025	Direct Labour	State Govt.	187,248,641.70	-	187,248,641.70	2025	100%	
5	Construction of Perimeter Fence at the United Comprehensive High School, Ise-Ekiti	07/07/2025	Direct Labour	State Govt.	97,654,795.95	-	97,654,795.95	2025	100%	
6	re-roofing of Computer room affected by rainstorm at Efon High School	07/07/2025	BSP	State Govt.	40,345,220.00	40,345,220.00		2025	100%	
7	Construction of Perimeter Fence at the Government College, Oye-Ekiti	07/07/2025	Direct Labour	State Govt.	312,479,547.30	-	312,479,547.30	2025	0%	
8	Renovation of the School Buildings Affected by Rainstorm in Ekiti State	07/07/2025	Direct Labour	State Govt.	131,649,186.34	-	131,649,186.34	2025		
9	Renovation of the Deji Fasuan Model College Building, Afao Ekiti	07/07/2025	Direct Labour	State Govt.	222,261,394.03	-	222,261,394.03	2025	100%	
10	Construction of Perimeter Fence at the Government College, Ado-Ekiti	07/07/2025	Direct Labour	State Govt.	195,138,290.54	-	195,138,290.54	2025	70%	



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FISCAL RESPONSIBILITY COMMISSION
PROJECT MONITORING AND EVALUATION REPORT

2025 PROJECT MONITORING AND EVALUATION REPORT
NAME OF MDA: MINISTRY OF WORKS

SN	PROJECT TITLE/LOCATION	DATE OF AWARD	CONTRACTOR/DETAIL	SOURCE OF FUNDING	PROJECT COST	AMOUNT PAID TILL DATE	OUTSTANDING BALANCE	BUDGET PROVISION YEAR	% COMPLETION	OBSERVATION	OBSERVATION/RECOMMENDATION
1	Rehabilitation of Emure to Eporo road/ondo State Boundary	15/05/2025	Dromo Int'l Company Ltd	State Govt.	5,383,744,658.11	2,000,000,000.00	3,383,744,658.11	2025	65.00%	Effect of the Bad section on Ondo State border	Bad section on Ondo State border needs to be addressed.
2	Construction of FMS Farm Int'l, Iyemero-Ekiti	15/05/2025	Crown Oceans Nig. Ltd	State Govt.	518,043,408.38	150,000,000.00	368,043,408.38	2025	27.83%		
3	Construction of failed Culvert with Concrete Channel at Tinuola Rd, Okela, Ado-Ekiti	07/07/2025	Bankey Paceseter Nig. Ltd	State Govt.	598,727,452.74	359,236,471.62	239,490,981.12	2025	55%		
4	Rehabilitation of Ilawe-Igbaraodo-Ibuji Rd	07/07/2025	Dromo Int'l Company Ltd	State Govt.	1,170,085,812.66	NIL	1,170,085,812.66	2026	0.00%		
5	Construction of Alanaka Rd, Efon-Alaaye	07/07/2025	Wals & Funs Nig. Ltd	State Govt.	4,470,225,425.39	1,000,000,000.00	3,470,225,425.39	2025	19.88%		
6	Rehabilitation of 11.4km & Re-construction 6km Itaido-Idole-Ikoro Rd	13/11/2024	Bankey Paceseter Nig. Ltd	State Govt.	10,115,027,709.41		10,115,027,709.41	2024	5.48%		
7	Construction of Access Rd to the 80-Bedded Multipurpose Building at the EKSUTH, Ado-Ekiti	31/07/2025	Axial Nigeria Limited.	State Govt.	1,100,224,509.93	660,134,705.95	440,089,803.98	2025	4.08%	Slow Progress	Contractor needs to increase the capacity of technical personnel
8	Rehabilitation of Ikogosi-Ipole-Efon Alaaye Rd.	10/09/2025	Wals & Funs Nig. Ltd	State Govt.	7,338,630,794.94	Nil	7,338,630,794.94	2026	0.00%		
9	Reconstruction of Ijigbo-Mathew Str.-St. Paul Ang. Church through Ojido-Odo-Ado-Mugbagba Rds & Construction of Ojumo-Post office via Ewis Palace-Atikan-Fist Baptist Church Roads	26/11/2025	Step Dev. Nig Ltd	State Govt.	7,723,238,411.12	Nil	7,723,238,411.12	2026	6.80%		
10	Reconstruction of Ifaki-Esure-Ilomu-Eyio-Awo-Igede Rd.	12/12/2025	CCECC Nig. Ltd	State Govt.	15,181,751,398.54	Nil	15,181,751,398.54	2026	0.00%		Ongoing



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ONGOING & RECENTLY COMPLETED 2024 CAPITAL PROJECTS									
1	Construction of Ikole-Ara-Ishibode Rd	28/08/2024	Dromo Inf'l Company Ltd	State Govt.	11,980,373,633.12	9,246,472,777.65	2,733,900,855.47	2025	100%
2	Reconstruction of Ikere-Ilawe Rd.	28/08/2024	Peculiar ultimater Concerns Ltd	State Govt.	14,566,018,091.78	13,428,392,781.79	1,137,625,309.99	2025	100%
3	Construction of Ikere-Igbaraodo Road.	28/08/2024	Step Dev. Nig Ltd	State Govt.	15,543,654,866.82	11,326,192,920.09	4,217,461,946.73	2025	100%
4	Rehabilitation of Ado-Ivoroko-Ifaki Dualization Rd.	28/08/2024	Immobiliar e Cons tructio n Ltd.	State Govt.	15,899,248,894.19	12,343,879,075.49	3,555,369,819.70	2025	100%
5	Rehabilitation of Itapa-Ijelu-Ornu Road & Additional Works on River Ele Bridge.	28/08/2024	Delko Holdins Nig. Ltd	State Govt.	4,985,155,722.10	4,538,362,982.54	446,792,739.56	2025	100%
6	Construction of Flyover from oketinni to Ajilosun Rd.	19/09/2024	Step Dev. Nig Ltd	State Govt.	25,304,635,632.56	21,652,317,816.49	3,652,317,816.07	2025	95.00%
7	Construction of GRA Phase II (Dual carriage Way Between GRA 1st Extension & Pavilion-Nta) Road.	19/09/2024	Rudy Cons tructio n Nig. Ltd	State Govt.	2,508,243,746.40	2,008,670,499.41	499,573,246.99	2025	100%
8	Reconstruction of Iloro-Ijurin-Temidire-Ayegunle Rd. & Additional Works on completion of the Cons tructio n Oka-oro-Ihukunho-ipoti Rd.	19/09/2024	Roosco Resources Nig. Ltd	State Govt.	7,186,617,786.15	5,149,394,337.46	2,037,223,448.69	2025	60.00%
9	Reconstruction of Ikogosi Township Roads	13/11/2024	Wals & Funs Nig. Ltd	State Govt.	4,766,491,424.27	2,859,894,854.56	1,906,596,569.71	2025	60.43%
10	Rehabilitation of Itawure-Okemesi Road.	13/11/2024	K.K. Hassan Ltd	State Govt.	7,875,939,784.05	7,000,000,000.00	875,939,784.05	2025	100%
11	Construction of Ori Agere-Ijoka-Oke Age & Rehabilitation of Idolofin-yaweh Roads.	19/09/2024	Banky Pac eseter Nig. Ltd	State Govt.	1,158,064,489.66	932,172,522.19	225,891,967.47	2025	100%
12	Rehabilitation of Igbara odo-Ikogosi Road.	13/11/2024	Dortmund & Company Ltd	State Govt.	8,084,658,314.24	7,129,767,783.84	954,890,530.40	2025	100%
13	Construction of GRA 3rd Extension Rd., Phase III, ajia Jakande Crescent-TAJ Suites Hotel Rd, Ado-Ekiti	13/11/2024	Rudy Cons tructio n Nig. Ltd	State Govt.	2,708,595,286.49	2,325,157,171.89	383,438,114.60	2025	100%



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14	Additional Works on the Rehabilitation of HMB/doctors Quarters Extension to Apata Natha Junction Rd.	20/12/2024	Dortmund & Company Ltd	State Govt.	2,077,576,922.51	1,246,546,153.51	831,030,769.00	2025	95.00%
15	Construction of Bovas Filling station-Spotless Hotel Rd.	20/12/2024	Banky Pac eseter Nig. Ltd	State Govt.	1,470,811,915.62	882,487,149.37	588,324,766.25	2025	100%
16	Rehabilitation of Oke Ayedun-Ipao-Okeako-Irele Road.	20/12/2024	Dromo Inf'l Company Ltd	State Govt.	4,622,909,544.32	2,243,714,043.91	2,379,195,500.41	2025	29.21%
NAME OF MDA: ELECTRICITY BOARD									
1	Extension of electricity and installation of Tras formers at the College of Health Science and Technology, Ijero-Ekiti.	15/05/2025	General Manager, Ekiti State Electricity Board	State Govt.	88,434,813.70	-	88,434,813.70	2025	
2	Upgrading of low tntension network and repair of damaged transformer at Oye-Ekiti	15/05/2025	General Manager, Ekiti State Electricity Board	State Govt.	157,781,193.20	-	157,781,193.20	2025	
3	Installation of Transformer at Aseyori Community, off Eleyo High School, Ikere-Ekiti.	29/07/2025	General Manager, Ekiti State Electricity Board	State Govt.	36,367,825.10	-	36,367,825.10	2025	
4	Rehability of electricity network to Epe Ekiti and araromi Ekiti	31/07/2025	General Manager, Ekiti State Electricity Board	State Govt.	81,732,998.00	-	81,732,998.00	2025	
5	Installation of solar street streetlight on the new road beside Bovas filling station to Sportless Hotel road, GRA Ado-Ekiti.	31/07/2025	General Manager, Ekiti State Electricity Board	State Govt.	57,475,950.00	-	57,475,950.00	2025	
6	Repair of damage transformer in Omwo-Ekiti, Ekiti East LGA	31/07/2025	General Manager, Ekiti State Electricity Board	State Govt.	198,369,532.50	-	198,369,532.50	2025	
7	Extension of Ilesa - Efon 33KV Network from Itawure to Idi Asgba Community, Ekiti West Local Government.	31/07/2025	General Manager, Ekiti State Electricity Board	State Govt.	176,995,229.00	-	176,995,229.00	2025	



LOCAL GOVERNMENT REPORTS

**FISCAL RESPONSIBILITY COMMISSION PROJECT MONITORING AND EVALUATION REPORT
ON ALL RECENTLY COMPLETED AND ON-GOING 2025 CAPITAL PROJECTS IN LGAs/LCDAs**

S/N	PROJECT/PROGRAM TITLE/LOCATION	DATE OF AWARD	CONTRACTOR	SOURCE OF FUNDING	PROJECT COST	AMOUNT PAID TILL DATE	OUTSTANDING BALANCE	% COMPLETION	Recommendation
Ado LGA									
1	Construction of double cell culvert at Itamo, Igrigiri, Odo-Ado, Ado-Ekiti	14/03/2025	SLM Global Concept	Ecological Fund	6,551,048.75	6,551,048.75	-	Completed	
2	Dredging and channelisation of Itamo River along Igrigiri	2025	D.L	Ecological Fund	5,346,329.39	5,346,329.39	-	Completed	
3	Dredging of River behind Shasha Market	2025	D.L	Ecological Fund	5,624,728.29	5,624,728.29	-	Completed	
Ado-West LCDA									
1	Construction of Phase One at Permanent Secretariat	15/04/2025		IGR	11,798,650.00	11,798,650.00	-	Ongoing	
2	Construction of Steel Stachion and Four Fetching Points at LCDA Permanent Site	16/04/2025	Bukem Multipurpose Company Ltd	IGR & Capital Account	4,239,190.80	4,239,190.80	-	Completed	
Ado-North LCDA									
1	Solar-powered Borehole at Orita Blessing	11/05/2025	Contracted	IGR	5,776,875.00	5,776,875.00	-		LCDA needs to be transparent with Public Fund
Ekiti South-East LGA									
2	Construction of Box Culvert at Kampe River, Ayegunle-Ekiti	02/05/2025	Dex Alex Inv. Co.Ltd		15,952,475.00	15,952,475.00	-	Completed	
3	Construction of Retaining Wall and Channelization of Stream along Edaile/Omuo Road	02/05/2025	Direct Labour	IGR	5,195,475.00	5,195,475.00	-	Completed	
Efon LGA									
1	Construction of 4-Unit Modern Toilet at Erekesan Market	09/07/2025	Contracted		13,252,704.35	12,590,069.13	662,635.22	Completed	
2	Construction of 4-Unit Modern Toilet								



NAME OF MDA: MINISTRY OF HEALTH										
1	Additional Works on the Construction of 80 Bedded Multipurpose Building at the Ekiti State University Teaching Hospital (EKSUTH), Ado Ekiti.	07/07/2025	Axial Nigeria Limited.	State Govt.	3,040,185,186.10	1,824,111,111.66	1,216,074,074.44	2025	15%	Contractor needs to increase the capacity of technical personnel
2	Procurement of Ventilator and other Accessories at the Ekiti State University Teaching Hospital (EKSUTH), Ado Ekiti.	31/07/2025	Messers Healthshare Procurement Ltd.	State Govt.	100,000,000.00	-	100,000,000.00	2025		
NAME OF MDA: MINISTRY OF ENVIRONMENT & NATURAL RESOURCES										
1	Purchase of Fumigation Equipment and Other Accessories For Regular Fumigation of Government Dumpsites in Ekiti State	21/06/2025	Direct Labour	State Govt.	5,000,000.00	5,000,000.00	-	2025		
2	Planting and Maintenance of Ornamental Trees at Strategic Locations Across the State Capital	04/08/2025	Frankolat Global Concepts	State Govt.	37,679,825.00	22,607,895.00	15,071,930.00	2025		
NAME OF MDA: EKITI STATE WATER CORPORATION										
1	Supply of Water Treatment Chemical Reagents	2025	Reliant Overseas Ltd	State Govt.	113,319,500.00	113,319,500.00	-	2025	100%	
2	Rehabilitation of Ijan Booster Station and stabilization of Ado - Ijan Trunk mains	14/10/2025	Plumbing Service Ltd	State Govt.	383,523,720.00	100,000,000.00	283,523,720.00	2025	Ongoing	
NAME OF MDA: MINISTRY OF TRADE, INDUSTRY, INVESTMENT AND COOPERATIVES										
1	MSME/ICT Hub for funding structure and Operational Model for Facilitator fee LOT 3	29/11/2025	Royal Fintech Consultancy Ltd	State Govt.	222,886,228.78	102,541,237.08	120,344,991.70	2025	80%	
2	MSME/ICT Hub for funding structure and Operational Model for Facilitator fee LOT 1	17/12/2025	EI Champoen Global Concept	State Govt.	1,000,000,000.00	1,000,000,000.00	-	2025	50%	
3	Renovation/Remodelling Odua Textile Complex		EI Champoen Global	State Govt.	109,207,807.15	109,207,807.15	-	2025	100%	



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NAME OF MDA: MINISTRY OF ART & CULTURE										
1	Construction of International Cultural Center at Water works, Ajilosun	03/06/2024	Messrs Alade Adedokun & Company	State Govt.	674,403,780.83	571,668,000.00	102,735,780.83	20254	78%	Poor Workmanship: Structural Integrity Test needed before continuing the construction
2	Extension of Construction of International Cultural center at Water Works, Ajilosun.	00/2025	Clemcharles Nig. Ltd	State Govt.	2,188,398,205.00	1,313,038,923.00	875,359,282.00	2025	50%	Fix cracks in the Walls
NAME OF MDA: MINISTRY OF AGRICULTURE & FOOD SECURITY										
1	Construction of Renewed Hope Dormitories, (Iyemero & Aramoko)	Feb. 2025	Samuel Animawun Ltd	State Govt.	440,926,153.50	330,694,615.13	110,231,538.38	2025	100%	
2	Construction of Renewed Hope Dormitories, (Eporo, Emure-Ekiti)	Feb. 2025	Onalar Fam Agro-Alied Ltd	State Govt.	220,463,076.75	165,437,307.56	55,025,769.19	2025	100%	
3	Construction of Renewed Hope Dormitories, (Okeako & Ikere)	Feb. 2025	Joshua Beddey Ltd	State Govt.	440,926,153.50	330,694,615.13	110,231,538.38	2025	100%	
4	Construction of Trenches	Dec.2024	Tee Why Farm Ltd	State Govt.	392,472,560.00	294,354,420.00	98,118,140.00	2025	100%	
5	Construction of Six (6) Security Houses & Renovation of Two (2) existing Building	Dec.2024	Samuel Animawun Ltd	State Govt.	234,468,218.80	175,851,163.88	58,617,054.93	2025	100%	
NAME OF MDA: PUBLIC WORKS CORPORATION										
1	Rehabilitation of Olora layout to Housing Junction, Ado-Ekiti	28/05/2025	Direct Labour	State Govt.	295,375,000.00	218,000,000.00	77,375,000.00	2025	70%	
2	Reconstruction of Failed Culvert at Atikankan	21/10/2025	Direct Labour	State Govt.	50,885,125.00	Nil		2025	100%	



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S/N	MDAs/PROJECT TITLE/LOCATON	DATE OF AWARD	MODE OF EXECUTION (Contractor)	PROJECT COST	AMOUNT PAID TILL DATE	OUTSTANDING BALANCE	% COMPLETION	REMARK	RECOMMENDATION
EKRAAMP									
1	i. Enuodi-Itaeku-Igirigiri Rd ii. Omisanjana-Benfokarin-Okeaso Rd	27/06/2024	Dominant Engrg Ltd	4,387,146,929.31	1,383,539,227.67	3,003,607,701.64	30	Ongoing, but slow progress	
2	Are-Oye Road	27/06/2024	Halekem Nig. Ltd	1,783,627,949.46	593,379,316.50	1,190,248,632.96	18	Very slow progress	
3	i. Ise-Imola road ii. Afoh-Odofin Road iii. Owode-Anaye Road	27/06/2024	Millenium Technical Nig. Ltd	2,506,685,840.14	782,860,950.05	1,723,824,890.09	50	Ongoing	
4	i. Ara-Ekameta Road ii. Osi-Igbole-Iropora Road	27/06/2024	Jadferm Nig. Ltd	1,638,402,370.75	491,520,711.23	1,146,881,659.52	45	Ongoing	
5	i. FMS-Okeako Road ii. Ihupeju-Igboegan Road	27/06/2024	HMF Construction Ltd	1,745,037,273.56	523,511,182.07	1,221,526,091.49		Ongoing.	Improve on the quality of asphaltic surfacing
6	Ijero-Epe-Araroni Road	14/10/2024	Wals & Funs Ltd	4,193,458,005.80	1,258,037,401.70	2,935,420,604.10	45	Good job ongoing	
7	Ikole-Isaba-Ikoyi-Igbemo Rd	14/10/2024	Delko Holdings Ltd	5,898,557,408.91	4,322,200,178.82	1,576,357,230.09	90	Substantially completed	
8	Abekoko-Ijarigbin Road	04/04/2024	Strabic Construction	1,612,254,143.89	483,679,243.17	1,128,574,900.72		Ongoing	
9	Agbado-Ejisun Road	04/04/2024	Hensek Int. Services Ltd	3,941,955,655.59	1,182,586,696.63	2,759,368,958.96		Very slow progress	



CHAPTER SIX

THE COMMISSION REVIEWED THE FISCAL ACTIVITIES OF THE STATE FOR YEAR 2025 AND THEREFORE COME UP WITH THE FOLLOWING OBSERVATIONS AND RECOMMENDATIONS:

SPECIFIC OBSERVATIONS AND RECOMMENDATIONS ON MDAs

1. It was observed that the Technical Colleges had the capacity to compete for patronage from the government and public but some of their machines needed to be upgraded for effective functioning. For example, in Technical College, Ado Ekiti, there existed standard painting and furniture marking facilities. The school however lacked regular flow of income to maintain these equipment.

* The commission recommended that;-

(i) Government should assist the Technical colleges in repairing the faulty baking machines.

(ii) Technical Colleges should be accorded patronage to enable them generate revenue for self-sustenance.

2. It was observed that the State Boundary Commission did not generate revenue for Government from intra- State and Community land dispute resolutions.

* It was recommended that the Boundary Commission should be generating revenue for the State Government from land dispute resolutions.

3. It was observed that the Bureau of Tourism could do more on revenue generation given the number of hotels in the state.

* It was recommended that the Bureau of Tourism should develop data base to capture all the hotels in the state to improve on the level of revenue from Registration and Renewal of hotel licenses.

4. It was observed that the Agency for Adult and Non formal Education did not have enough sponsorship

* It was recommended that the Agency should embark on public awareness to enable more sponsorships for better performance.

5. It was observed that the State Library Board could not achieve much on revenue generation because of none availability of power supply and digitalization of its new office.

* It was recommended that digitalization of library room and extension of electricity/solar energy to the State Library Board should be given priority for better patronage and revenue.

6. It was observed that the Ministry of Art and Culture could not generate revenue



LGAs/LCDAs								
1	Ikole LGA							
	i. Re-roofing & renovation of LGA secretariat building	26/06/2025	Contracted	73,588,809.82	73,588,809.82	-	100	Completed
	ii. Conversion of open market stall at Ara-Ekiti to lock-up shops	31/12/2024	Contracted	6,255,693.75	6,255,693.75	-	100	Completed
	iii. Construction of 70 meters line drain & 60 meters R.C retaining wall	26/06/2025	Contracted	14,094,686.25	14,094,686.25	-	100	Completed
2	Oye LGA					-		
	i. Construction of Box Culvert at School oad, Ayegbaju-Ekiti	17/04/2025	Contracted	12,413,166.60			60	Ongoing
	ii. Re-roofing & renovation of Oye LGA Secretariat building	22/07/2025	Contracted	46,744,371.80			100	Completed
3	IseOrun LGA					-		
	i. Desilting of drains, culvert & dredging of water ways	20/06/2025	Contracted	16,865,000.00				ongoing
	ii. Rehabilitation of 33kv network from Ikere-Ise Ekiti	20/06/2025	Contracted	85,627,061.85			100	Completed
4	Ikere LGA					-		
	i. Change of conventional streetlight to solar-powered streetlight between sawmill to Odo-oja	04/04/2025	Contracted	16,865,000.00			100	Completed
	ii. Construction/Installation of 2 indian Mark II hand pump at Army base along Ikere-Ise road	12/02/2025	Contracted	7,278,200.00			100	Completed
5	Ikere-West LCDA							
	i. Installation of solar light across Four (4) wards	23/05/2025		61,356,700.00			100	Completed
	ii. Grading of farm roads	24/05/2025		4,788,050.00			100	Completed
6	Ifedara LCDA							
	i. Drilling of motorized borehole		Contracted	4,348,888.56	4,348,888.56	-	100	Completed
	ii. Repair of failed portion of road at Afao-Ekiti		Local vendor	515,000.00	515,000.00	-	100	Completed
	iii. Renovation of 2-units open market stall at Igbemo-Ekiti		Contracted	4,888,569.00	4,888,569.00	-	100	Completed
	iv. Remodelling of open market stall to lock-up shop at Are-Ekiti		Contracted	7,192,832.50	7,192,832.50	-	100	Completed
	v. Construction of Linedrain across Ifedara LCDA		Contracted	7,192,832.50	7,192,832.50	-	100	Completed
	vi. Repair and clearing of linedrain across Ifedara LCDA		Contracted	4,579,957.00	4,579,957.00	-	100	Completed
	vii. Construction of new Iworoko modern market		Contracted	76,360,613.30	58,000,500.00	18,360,113.30		Ongoing



viii. Drilling of solar-powered borehole at Afao-Ekiti		Contracted	7,647,990.00	7,647,990.00	-	100	Completed	
ix. Construction of Antenatal Health Center at Igbemo-Ekiti		Contracted	27,108,637.49	6,000,000.00	21,108,637.49	100	Completed	
7 Ikere-West LCDA								
i. Installation of solar light across Four (4) wards	23/05/2025	Contracted	61,356,700.00	61,356,700.00	-	100	Completed	
ii. Grading of farm roads	24/05/2025	Contracted	4,788,050.00	4,788,050.00	-	100	Completed	
8 Ekiti-West LGA								
i. Re-roofing of main secretariat building phase 1		Contracted	14,145,693.00	14,145,693.00	-	100	Completed	
ii. Dredging of Akindana river		Contracted	4,937,740.00	4,937,740.00	-	100	Completed	
iii. Re-roofing of main secretariat building phase 2		Contracted	15,020,134.25	15,020,134.25	-	100	Completed	
iv. Construction of 52m R.C Linedrain		Contracted	6,221,184.00	6,221,184.00	-	100	Completed	
v. Re-roofing of main secretariat building phase 3		Contracted	19,011,852.50	19,011,852.50	-	100	Completed	
vi. Construction of 52m R.C Linedrain		Contracted	6,835,400.00	6,835,400.00	-	100	Completed	
vii. Construction of new Executive Chamber		Contracted	68,584,810.81	9,475,000.00	59,109,810.81	25	Ongoing	



CHAPTER FIVE FINANCE & ACCOUNTS

The Finance and Books of Account of the Commission were properly kept by Finance and Accounts Department. The Account had been audited by the office of the State Auditor General.

Capital Expenditure

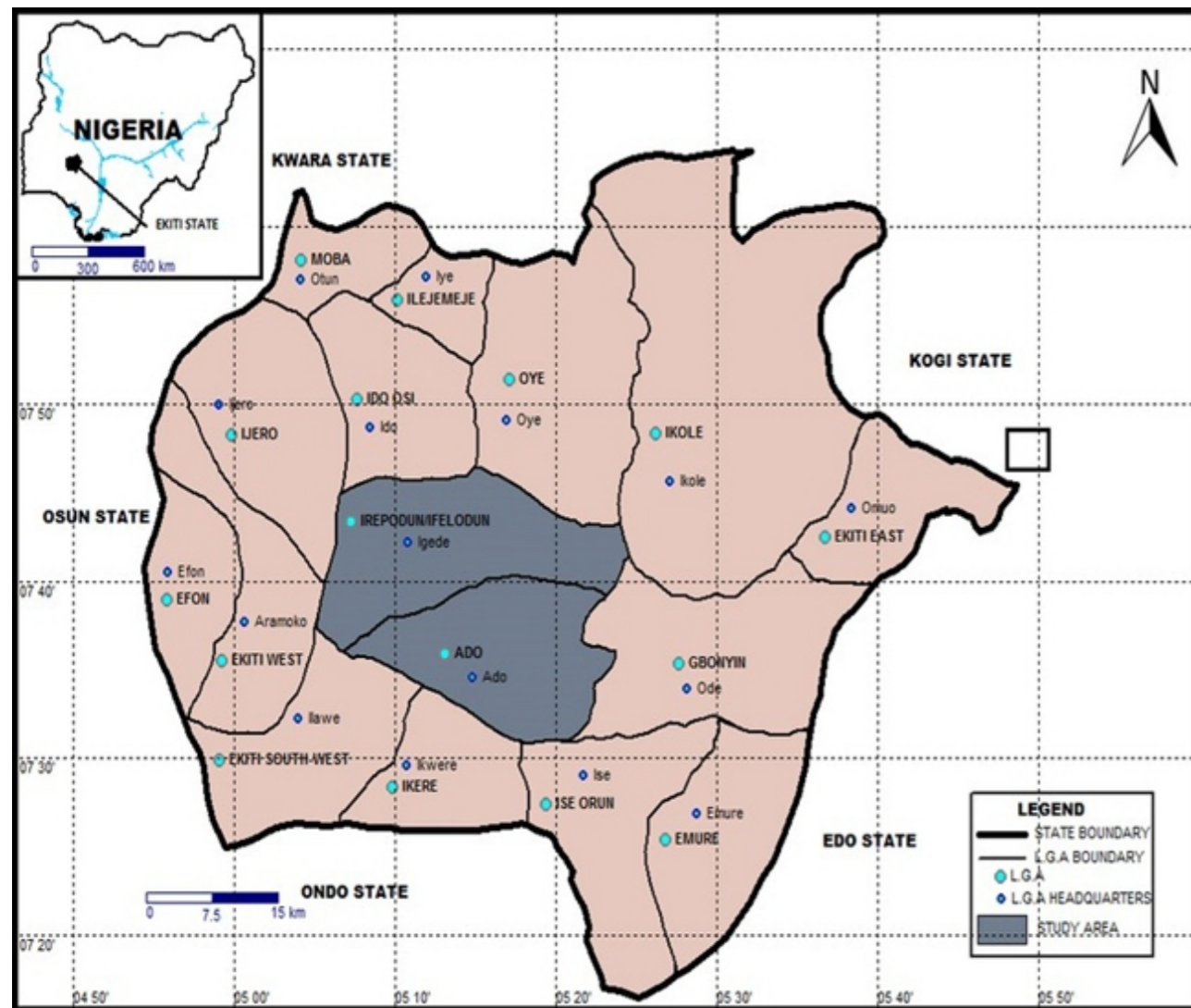
on the year 2025, the approved capital budget of the commission was **N5,000,000.00** in which there is no access to the approved budget.

Recurrent Expenditure

In the year 2025, the total approved overhead budget of the commission was **N19,000,000.00**. However, a sum of **N15,350,000.00** was release for recurrent expenditure activities for the year under review.



MAP OF EKITI STATE



from the multipurpose Hall due to the poor condition of the hall.

* It was recommended that the State Government should renovate the hall to enable the office generate revenue for government.

7. It was observed that there was shortage of Health personnel at the basic health centers and General Hospital in the state.

* The Commission acknowledged that recruitments of Health personnel were made into various Basic Health Centers and General Hospitals in the state during the year under review. However, it was recommended that more staff should be recruited as soon as the finances of the state improve.

8. It was observed that the state Housing Corporation has large area of land opposite the office which was on lease for block moulding by an individual as at the time of compiling this report but which could be put into more effective use as Shopping Mall.

* The Commission was of the view that the expanse of land could be put into more effective use by putting up a shopping mall on it as there was no single shopping mall around the Federal and State Housing Estates. Both Estates are populated with elites who by status and patronage are major customers at shopping mall. It is therefore recommended that a shopping mall under a Public Private Partnership (PPP) arrangement should be built in the open space.

GENERAL OBSERVATIONS AND RECOMMENDATIONS ON LGAs/LCDAs
OBSERVATION:- The Commission observed a notable improvement in the budget preparation in 2025.

RECOMMENDATION:-The Fiscal Responsibility should sustain its oversight function of midyear appraisal of LGAs/ LCDAs Budget. The result of which brought the improvement in the quality of the year 2025 budget of LGAs/LCDAs

OBSERVATION:-It was observed that some LGAs/LCDAs were unable to access some aspect of their capital votes.

RECOMMENDATION: - the Commission advised the LGAs / LCDAs to put more effort in order to have their respective capital votes accessed.

OBSERVATION:-It was observed that the Internally Generated Revenue of LGAs/LCDAs were limited to traditional revenue sources while not expanding the frontiers of their Revenue.

RECOMMENDATION:-The Commission recommended that LGAs/LCDAs should expand the frontiers of their IGR by investing in properties particularly in communities where Federal institutions had just been established. These will ease



the accommodation problems in those communities and accrue more revenue into the coffers of those LGAs/LCDAs and it will equally increase the revenue coming into the State through tenement rates and others.

4. OBSERVATION:-The commission observed that the frequent postings of personnel were affecting the budget preparation and implementation of the LGAs/LCDAs

RECOMMENDATION: - The Commission reiterated that frequent posting of fiscal coordinating officers should be discouraged.

5. OBSERVATION: - The commission observed that expenditures tilted in favour of overhead cost above capital projects.

RECOMMENDATION:-It was recommended that all the LGAs/LCDAs should focus more on capital project to motivate people to pay tax and support government activities.



CHAPTER SEVEN

FUTURE PLANS

Looking ahead, the Commission intends to execute the following:

- i. Ensure quarterly and annual Revenue Collection Reports/returns on budget performance are produced and sent to FRC not later than 30days after each quarter and 30 days after the year to boost the fiscal profile of the State;
- ii. To continue collaboration with MDAs, LGAs and LCDAs particularly in the area of improved IGR for the achievement of a robust Public Financial Management in the State;
- iii. Continuous physical verification of capital projects to ensure that government gets value for money both at State and Local Government levels;
- iv. Regular and timely budget performance reconciliation exercise which will make MDAs, LGAs and LCDAs to be better informed about the provision of FRL, its implications expectations;
- v. Capacity building/training for all stakeholders and staff of the Commission;
- vi. Adequate publicity/sensitization on the activities of the Commission and its mandates;
- vii. Investigating violations of the provisions of the FRL, 2020 and reporting same to the Attorney General of the State for possible prosecution;
- viii. Establishment of ICT for the Commission in order to computerize the activities of the Commission ad the development of its website;
- ix. Continuous efforts for technical and financial assistance from Development partners and other Donors; and
- x. Building human capacity that would operate the tools to monitor hi-tech organizations, revenue and Project Monitoring under ERGP, GIFMIS and zero-based Budgeting process management.