

# EKITI STATE GOVERNMENT



REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

**FOR THE MID-YEAR ENDED 30TH JUNE, 2023**

**IPSAS ACCRUAL GENERAL PURPOSE FINANCIAL STATEMENT**

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## **OFFICE OF THE ACCOUNTANT GENERAL**

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

In line with this administration's policies of transparency, accountability and probity, I have the great honour to present the Accrual IPSAS General Purpose Financial Statements of the Ekiti State Government (EKSG) for the mid-year ended 30th June, 2023 together with the Auditor's Report on the Financial Statements which include:

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

The Financial Statements of EKSG for the mid-year ended 30th June, 2023 have been prepared on International Public Sector Accounting Standards (IPSAS) Accrual Basis. The Financial Statements equally complied with Generally Accepted Accounting Principles and Practice (GAAPP), FAAC approved format and other Financial Regulations.

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

The Financial Statements fairly reflect the financial position of EKSG as at 30th June, 2023 and its financial performance for period under review. The Accountant-General hereby accept the responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

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

21/09/2023

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

## **FINANCIAL HIGHLIGHTS**

Operating Deficit for the mid-year was **₦1,729,572,575.44** while the State made a Net Deficit of **₦1,729,572,575.44**.

Reviewing the current mid-year performance as compared to that of mid-year 2022, Recurrent Revenue increased by 33% from **₦38,093,177,583.00** in mid-year 2022 to **₦50,804,420,683.26** in mid-year 2023 while Capital Receipts increased by 9% from **₦16,885,364,279.00** in mid-year 2022 to **₦18,441,708,386.53** in mid-year 2023. The State Recurrent Expenditure increased by 32% from **₦37,176,658,094.00** in mid-year 2022 to **₦48,934,187,173.53** in mid-year 2023 while 23% decrease from **₦14,566,334,924.00** in mid-year 2022 to **₦11,224,270,747.79** in mid-year 2023 was noted in Capital Expenditure.

During the period, EKSG budgeted **₦39,755,316,529.45** for Recurrent Expenditure and **₦17,031,042,732.47** for Capital Expenditure. The Actual Recurrent Expenditure was **₦48,934,187,173.53** while Capital Expenditure was **₦11,224,270,747.79** representing 123% and 66% performance respectively.

In addition, EKSG budgeted **₦40,181,289,427.15** for Recurrent Revenue and **₦14,105,069,834.77** for Capital Receipts. The Actual Recurrent Revenue was **₦50,804,420,683.26** while actual Capital Receipt was **₦18,441,708,386.53** representing 126% and 131% performance respectively for the period under review.

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



21/09/2023

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



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

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

The Financial Statements were prepared in line with the historical cost convention, IPSAS provisions, Financial Administration, Approved Budget 2023 and the Constitution of Federal Republic of Nigeria. Basically, the reporting format of IPSAS Accrual General Purpose Financial Statement (GPFS) approved by the Federal Executive Council of Nigeria (FEC) in 2012 was also adhered to.

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

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

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

21/09/2023

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

**ACCOUNTANT-GENERAL/PERMENENT SECRETARY**

**EKITI STATE**



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### **STATEMENT OF ACCOUNTING POLICIES**

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

This General Purpose Financial Statement (GPFS) is prepared on IPSAS Accrual Basis, using the General Purpose Financial Statement (GPFS) reporting format approved by the Federal Executive Council of Nigeria (FEC) in 2012 with full compliance with historical cost convention, IPSAS provisions, Financial Administration, Ekiti State 2023 Approved Budget and the Constitution of Federal Republic of Nigeria.

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

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

## STATEMENT OF ACCOUNTING POLICIES

### 3. Accounting Period:

The accounting period is from 1st January to 30th June, 2023 in line with the National Treasury Circular Ref. OAGF/CAD/026/V.1/102 of 30th December, 2013. Each accounting mid-year is divided into 6 calendar months, covering January to June.

### 4. Reporting Currency:

The GPFS is prepared in the Nigerian Naira.

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

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

### 6. Consolidation Policy:

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

## STATEMENT OF ACCOUNTING POLICIES

### 7. Notes to the GPFS:

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

### 8. Comparative Information:

The General Purpose Financial Statements disclosed all numerical information in relation to the mid-year 2023.

### 9. Budget Figures:

***IPSAS 24*** requires the presentation of Budget Information in Financial Statements. The Budget figures used were extracted from the 2023 approved annual budget of Ekiti State Government in line with the Appropriation Act of the State.

### 10. Revenue:

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

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

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

### 11. Aid and Grants:

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



## STATEMENT OF ACCOUNTING POLICIES

### **12. Subsidies, Donations and Endowments:**

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

### **13. Transfers from other Government Entities:**

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

### **14. Expenses:**

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

### **15. Employee Benefits/Pension Obligations:**

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

## STATEMENT OF ACCOUNTING POLICIES

### 16. Borrowing Costs:

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

### 17. Foreign Currency Transactions:

- a. Foreign currency transactions throughout the year were converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions while the foreign loans balances were translated using closing rate as at Mid-Year ended 30th June, 2023.
- b. Foreign Exchange gains/losses were recognized in the Statement of Financial Performance.

### 18. Minority Interest:

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

### 19. Statement of Cash flow:

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

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

## STATEMENT OF ACCOUNTING POLICIES

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

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

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

- a. Receivables from exchange transaction:

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

- b. Receivables from non-exchange transactions:

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

## STATEMENT OF ACCOUNTING POLICIES

### 22. Prepayments:

Prepaid expenses are amounts paid in advance of receipt of goods or services. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years. Prepayments for which the benefits are to be derived in the following 12 months are classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it was accounted for as a Long-Term Prepayment and classified as Non-Current Assets. Prepayments that are identifiable with specific future revenue or event, e.g. adverts, are expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. insurance, rent, leasehold premises, are recognized as an expense in such periods. No prepayments recorded in the course of the mid-year ended 2023.

### 23. Inventories:

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

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

### 24. Loans Granted:

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

### 25. Investments:

#### Investments in Associates

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

## **STATEMENT OF ACCOUNTING POLICIES**

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

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

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

## STATEMENT OF ACCOUNTING POLICIES

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

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

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

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

## STATEMENT OF ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

## STATEMENT OF ACCOUNTING POLICIES

d. The following shall constitute expenditure on PPE:

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

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

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

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

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

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

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

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



## STATEMENT OF ACCOUNTING POLICIES

The depreciation for the year 2022 was charged on a straight-line basis.. It is the policy of Ekiti State Government to charge full depreciation on PPE from the date they are available for use on a straight line basis over their expected useful lives less any estimated residual value using applicable rates as follows:

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

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

## STATEMENT OF ACCOUNTING POLICIES

### 28. Investment Property:

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

### 29. Intangible Assets:

- a. The intangible asset was treated as non-current assets by the State in line with IPSAS 31. These consist of assets that are not physically tangible which have been acquired and held for use from which benefits are derivable beyond a financial year.
- b. The cost of an item of intangible asset shall comprise: its purchase price, including non-recurring costs and any directly attributable costs of bringing the asset to its state of intended use. Any trade discounts and rebates shall be deducted in arriving at the purchase price.
- c. Intangible assets are tested for impairment and amortised over the estimated useful life using the straight line method on an annual basis.
- d. Classes of Intangible Assets and their estimated useful life are as follows: i. Softwares acquired externally (3 years) ii. Goodwill (4 years) iii. Copyrights (4 years) iv. Trademarks (4 years) v. Other Intangible assets (4 years)

### 30. Deposits:

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

### 31. Loans & Debt Stocks:

- a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the General Purpose Financial Statement and are categorized as either short or long term.
- b. Short-term loans and debts are those repayable within one calendar year, while long-terms loans and debts shall fall due beyond one calendar year.

## STATEMENT OF ACCOUNTING POLICIES

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

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

### **33. Payables:**

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

### **Accrued Expenses;**

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

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

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

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

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

### **36. Reserves:**

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

## STATEMENT OF ACCOUNTING POLICIES

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

- a. This forms part of Related Party Disclosures according to IPSAS 20. A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognized because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured.
- b. There was no record of any contingent liabilities as at 30th June, 2023.

### **38. Leases:**

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

#### **Finance leases:**

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

#### **Operating Leases:**

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

The State had no lease agreement during the year.

## STATEMENT OF ACCOUNTING POLICIES

### 39. Financial Instruments

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

### 40. Borrowings:

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

## STATEMENT OF ACCOUNTING POLICIES

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

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

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

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

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

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

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

Service Concession Arrangement Liabilities;

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

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

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

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

## STATEMENT OF ACCOUNTING POLICIES

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

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

### **45. Contingent Liabilities**

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

### **46. Contingent assets**

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

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

Ekiti State 2023 budget was prepared based on Cash Basis and expenses classified by using Domesticated National Chart of Account. The statement of comparison of Budget and Actual is shown as a separate statement in the Financial Statements.

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

### **48. External Assistance**

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

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

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

## STATEMENT OF ACCOUNTING POLICIES

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

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

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

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

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

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

#### **Rendering of Services**

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

#### **Sale of goods**

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

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

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

### **52. Rental Income**

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



## STATEMENT OF ACCOUNTING POLICIES

### 53. Provisions

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

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

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

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

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

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

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

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

21/09/2022



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



...Ilẹ̀ Iyi, Ilẹ̀ Eye

## OFFICE OF THE STATE AUDITOR-GENERAL

State Secretariat Complex, Ado-Ekiti, Ekiti State, Nigeria.

Tel: +234 906 297 0428 | E-mail: [oag@ekitistate.gov.ng](mailto:oag@ekitistate.gov.ng)

### AUDIT CERTIFICATE

The Financial Statements of Ekiti State Government as at 30th June, 2023 have been examined by me in consonance with section 125(2) of the constitution of the Federal Republic of Nigeria, 1999 (as amended). Having obtained relevant information and explanations that were required, the audit was conducted in accordance with the International Standards on Auditing (ISA), the Ekiti State Audit Service Law (No.3) of 2021 as amended and the guidelines of International Standards of Supreme Audit Institutions (ISSAI).

In my opinion, the Financial Statements and the supporting accounts give a true and fair view of the State of financial affairs of Ekiti State Government as at 30<sup>th</sup> June, 2023 subject to further observations raised in my reports.

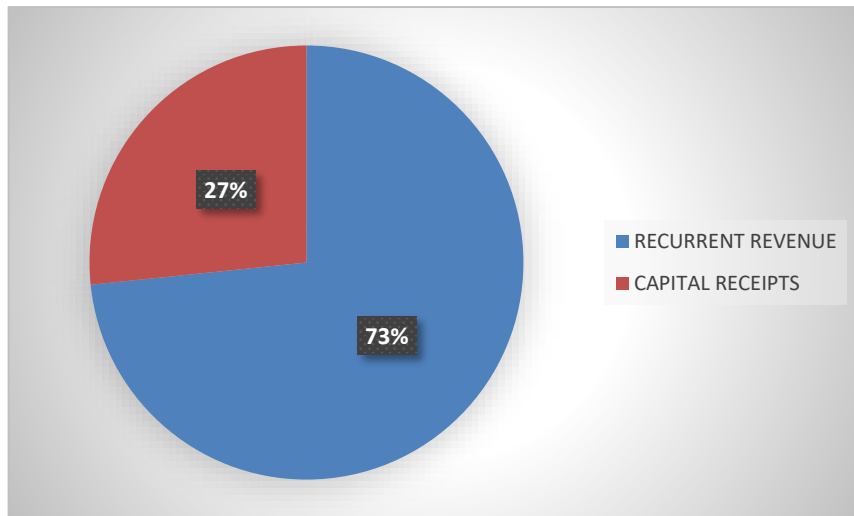
 24/11/23.

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

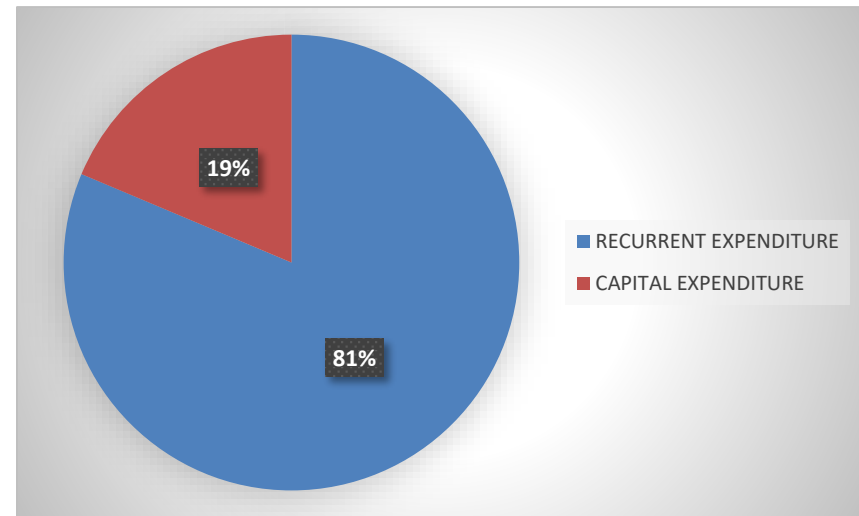
# CHARTS

## FISCAL YEAR 2023 MID-YEAR

### REVENUE

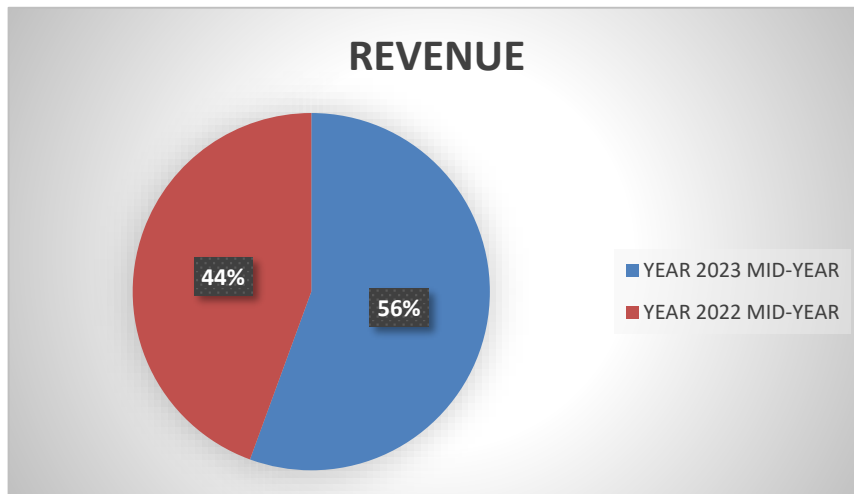


### EXPENDITURE

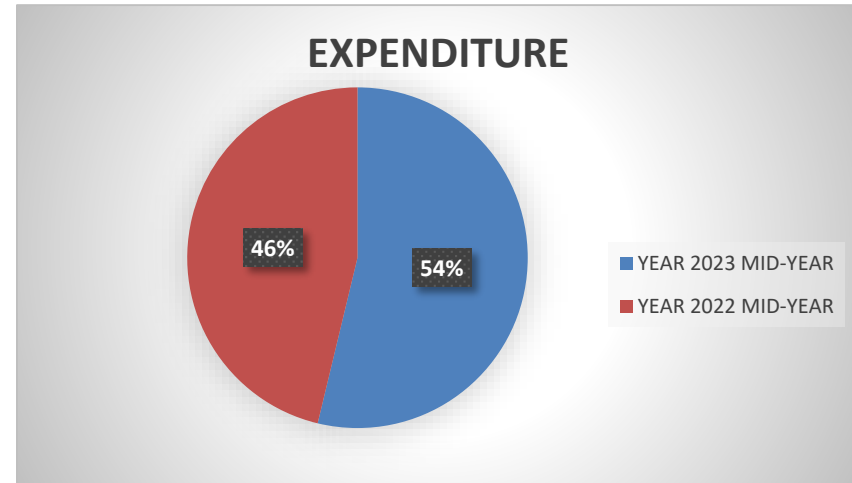


## FISCAL YEAR 2022 MID-YEAR VS 2023 MID-YEAR

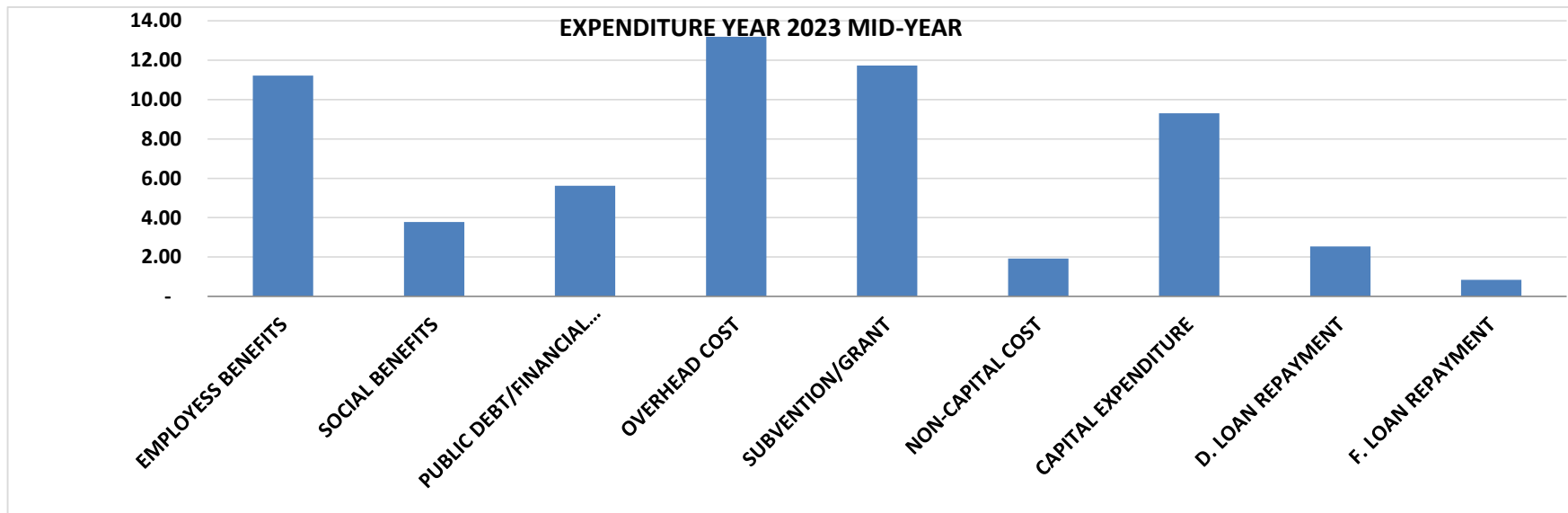
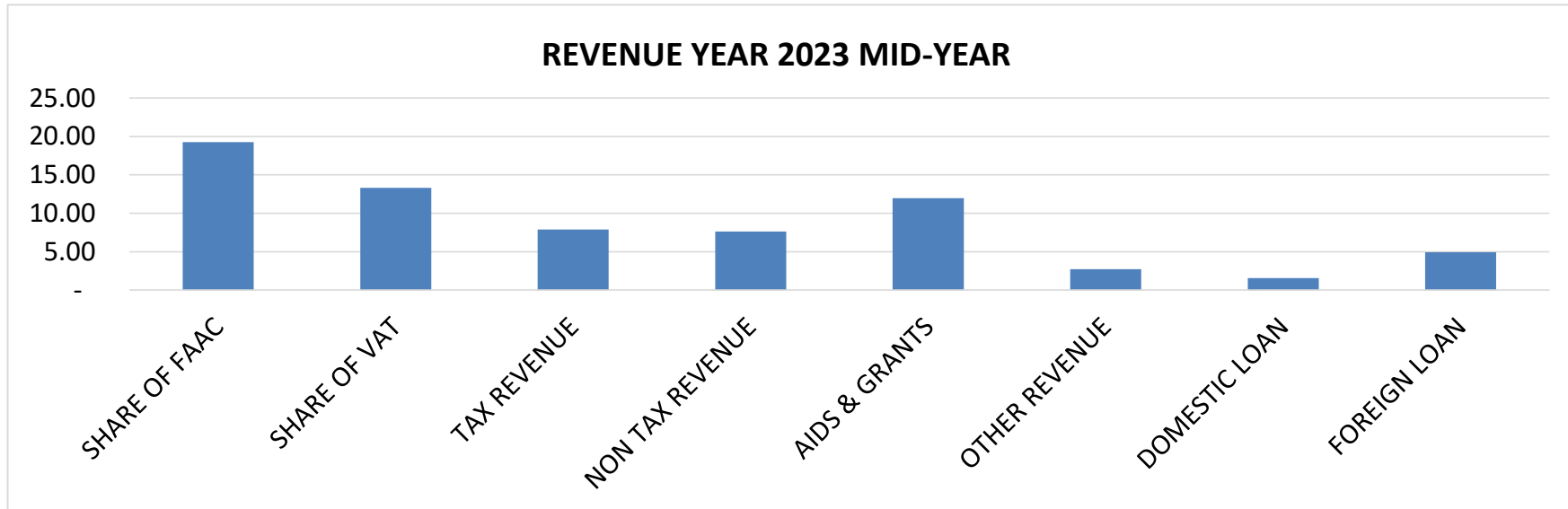
### REVENUE



### EXPENDITURE



# CHARTS





**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2023**  
**ACCRUAL STATEMENT NO. 1**



ACTUAL JAN. - JUNE 2022		NCOA CODES	NOTES	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	ORIGINAL BUDGET 2023	VARIANCE ON BUDGET
₦				₦	₦	₦	₦
	<b>REVENUE</b>						
16,067,933,843.04	Government Share of FAAC	110101	1	19,257,385,556.53	18,800,000,000.00	37,600,000,000.00	457,385,556.53
10,914,943,196.03	Government Share of VAT	110102	2	13,315,281,430.77	11,271,058,500.10	22,542,117,000.20	2,044,222,930.67
3,257,917,690.02	Tax Revenue	120101	3	7,879,680,924.68	6,205,667,008.86	12,411,334,017.72	1,674,013,915.82
2,732,135,472.73	Non-Tax Revenue	120201- 120213	4	7,614,665,290.22	3,654,563,918.19	7,309,127,836.37	3,960,101,372.04
3,554,471,997.93	Aids & Grants	130101	7	11,970,413,730.47	11,355,069,834.77	22,710,139,669.53	615,343,895.71
-	Debt Forgiveness	140401	8		-		-
1,565,775,382.84	Other Revenue	140701	9	2,737,407,481.06	250,000,000.00	500,000,000.00	2,737,407,481.06
<b>38,093,177,582.59</b>	<b>TOTAL REVENUE (A)</b>			<b>62,774,834,413.73</b>	<b>51,536,359,261.91</b>	<b>103,072,718,523.82</b>	<b>11,238,475,151.82</b>
	<b>EXPENDITURES</b>						
9,974,271,588.41	Salaries & Wages	210101	11	9,881,282,373.09	11,411,631,194.54	22,823,262,389.07	1,530,348,821.45
4,816,558,662.57	Social Benefits	210301	12	4,528,343,024.57	3,896,780,051.37	7,793,560,102.74	(631,562,973.20)
9,919,915,711.40	Overhead Cost	220201- 220211	13	13,208,013,668.57	10,034,173,787.39	20,068,347,574.78	(3,173,839,881.18)
6,981,751,787.51	Subvention, Grants & Contribution	220401- 220402	14	11,091,178,114.45	5,649,577,720.74	11,299,155,441.47	(5,441,600,393.72)
9,324,836,737.79	Depreciation Charges	240101- 240204	16	18,247,433,287.67	-	-	-
4,816,158,183.74	Public Debt Charges	220209	20	5,625,378,566.47	8,763,153,775.42	17,526,307,550.83	3,137,775,208.94
2,178,484,650.12	Special Programmes/Projects	220701	21	1,922,777,954.35	2,147,346,377.81	4,294,692,755.62	224,568,423.46
<b>48,011,977,321.54</b>	<b>TOTAL EXPENDITURE (B)</b>			<b>64,504,406,989.17</b>	<b>41,902,662,907.26</b>	<b>83,805,325,814.51</b>	<b>(4,354,310,794.25)</b>



**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2023**  
**ACCRUAL STATEMENT NO. 1**



ACTUAL JAN. - JUNE 2022		NCOA CODES	NOTES	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	ORIGINAL BUDGET 2023	VARIANCE ON BUDGET
₦				₦	₦	₦	₦
(9,918,799,738.95)	Deficit from Operating Activities C=(A-B)			(1,729,572,575.44)	9,633,696,354.66	19,267,392,709.31	15,592,785,946.07
	Total Non-Operating Revenue/(Expenses) D			-	-	-	-
(9,918,799,738.95)	Deficit from Ordinary Activities E= (C+D)			(1,729,572,575.44)	9,633,696,354.66	19,267,392,709.31	15,592,785,946.07
	Minority Interest Share of Surplus/(Deficit) (F)	140601	25	-	-	-	-
(9,918,799,738.95)	Net Deficit for the period G=(E-F)			(1,729,572,575.44)	9,633,696,354.66	19,267,392,709.31	15,592,785,946.07

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

21/09/2023

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



**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 30TH JUNE, 2023**  
**ACCRUAL STATEMENT NO. 2**



	NCOA CODE	NOTES	30/06/2023	30/06/2023	30/06/2022	30/06/2022
			₦	₦	₦	₦
<b>CURRENT ASSETS</b>						
Cash and Cash Equivalent	310101	26	19,082,425,558.38		11,586,816,635.34	
Receivable	310601	27	9,199,507,937.37		4,710,834,387.61	
Prepayments ( Bond Sinking Fund)	310801	28	2,194,139,823.00		-	
Inventories	310501	29	-		-	
<b>TOTAL CURRENT ASSETS (A)</b>				<b>30,476,073,318.75</b>		<b>16,297,651,022.95</b>
<b>NON-CURRENT ASSETS</b>						
Investments	310901	31	2,276,424,624.00		2,694,862,385.00	
Property Plant and Equipment	320101	32	245,487,861,023.60		223,724,391,799.98	
Work in Progress (PPE)	320110	32	4,793,364,782.24		24,894,312,219.51	
Investment Property	320201	33	22,523,420,102.10		11,868,326,250.00	
<b>TOTAL NON-CURRENT ASSETS (B)</b>				<b>275,081,070,531.94</b>		<b>263,181,892,654.50</b>
<b>TOTAL ASSETS (C=A+B)</b>				<b>305,557,143,850.69</b>		<b>279,479,543,677.45</b>



**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 30TH JUNE, 2023**  
**ACCRUAL STATEMENT NO. 2**



	NCOA CODE	NOTES	30/06/2023	30/06/2023	30/06/2022	30/06/2022
			₦	₦	₦	₦
<b>LIABILITIES</b>						
<b>CURRENT LIABILITIES:</b>						
Unremitted Deductions	410301	37	4,308,803,049.70			
Payables	410401	38	17,619,698,310.89		19,749,865,542.06	
Current Portion of Borrowings	410601	40	3,385,519,970.48		4,925,903,884.14	
<b>TOTAL CURRENT LIABILITIES (D)</b>				<b>25,314,021,331.07</b>		<b>24,675,769,426.20</b>
<b>NON-CURRENT LIABILITIES:</b>						
Long Term Borrowings	420301	43	139,710,409,287.22		148,745,355,702.36	
<b>TOTAL NON-CURRENT LIABILITIES (E)</b>				<b>139,710,409,287.22</b>		<b>148,745,355,702.36</b>
<b>TOTAL LIABILITIES (F=D+E)</b>				<b>165,024,430,618.29</b>		<b>173,421,125,128.56</b>
<b>NET ASSETS (G=C-F)</b>				<b>140,532,713,232.40</b>		<b>106,058,418,548.89</b>
<b>NET ASSETS/EQUITY</b>						
Reserves	430301	45	149,259,642,160.81		120,824,489,226.00	
Accumulated Deficit for the period	430201	46	(8,726,928,928.41)		(14,766,070,677.12)	
<b>TOTAL NET ASSETS/EQUITY</b>				<b>140,532,713,232.40</b>		<b>106,058,418,548.89</b>

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

21/09/2023

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





**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF CASH FLOW**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2023**  
**STATEMENT NO. 3**



	NCOA CODE	NOTES	JAN. - JUNE, 2023	JAN. - JUNE, 2022
			₦	₦
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>INFLOWS</b>				
Government Share of FAAC	110101	52	19,257,385,556.53	16,067,933,843.04
Government Share of VAT	110102	53	13,315,281,430.77	10,914,943,196.03
Tax Revenue	120101	54	7,879,680,924.68	3,257,917,690.02
Non-Tax Revenue	120201-120213	55	7,614,665,290.22	2,732,135,472.73
Aids & Grants	130101	58	11,970,413,730.47	3,554,471,997.93
Other Revenue	140701	59	2,737,407,481.06	1,565,775,382.84
<b>Total Inflow from Operating Activities (A)</b>			<b>62,774,834,413.73</b>	<b>38,093,177,582.59</b>
<b>OUTFLOWS</b>				
Salaries & Wages	210101	61	(11,222,725,958.46)	(7,188,573,921.15)
Social Benefits	210301	62	(3,780,430,512.20)	(3,528,361,035.27)
Overhead Cost	220201-220211	63	(13,193,555,557.64)	(9,919,915,711.40)
Subvention, Grants & Contribution	220401-220402	64	(11,726,576,608.28)	(6,981,751,787.51)
Public Debt Charges	220209	66	(5,625,378,566.47)	(4,816,156,160.74)
Special Programmes/Projects	220701	67	(1,922,777,954.35)	(2,178,484,650.12)
<b>TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)</b>			<b>(47,471,445,157.40)</b>	<b>(34,613,243,266.19)</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (C=A-B)</b>			<b>15,303,389,256.33</b>	<b>3,479,934,316.40</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>CAPITAL RECEIPTS:</b>		68		
<b>PURCHASE/CONSTRUCTION OF PPE:</b>				
Administration Sector	320101-320110	69	(343,774,275.96)	(244,171,259.53)
Economic Sector	320101-320111	69	(8,714,760,279.65)	(10,630,037,409.40)
Law & Justice Sector	320101-320112	69	-	(163,450,000.00)
Regional Sector	320101-320113	69	-	(2,640,000.00)
Social Sector	320101-320114	69	(242,958,237.83)	(1,347,551,605.07)
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>			<b>(9,301,492,793.44)</b>	<b>(12,387,850,274.00)</b>



**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF CASH FLOW**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2023**  
**STATEMENT NO. 3**



	NCOA CODE	NOTES	JAN. - JUNE, 2023	JAN. - JUNE, 2022
			₦	₦
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Capital Grant Received	430101	70		
Proceeds from Foreign Loans	420301	71	4,913,198,397.09	4,735,140,210.00
Proceeds from Domestic Loans	420301	72	1,558,096,258.97	12,150,224,069.26
Foreign Loans Repayments	420301	73	(847,017,971.75)	(666,004,213.38)
Domestic Loans Repayment	420301	73	(2,538,501,998.73)	(4,075,895,264.82)
Disribution of Surplus/Dividends Paid	22070102	74		
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>			<b>3,085,774,685.58</b>	<b>12,143,464,801.06</b>
<b>NET CASH FLOW FROM ALL ACTIVITIES</b>			<b>9,087,671,148.47</b>	<b>3,235,548,843.46</b>
CASH & ITS EQUIVALENT AS AT 1ST OF JANUARY 2023			9,994,754,409.91	8,351,267,792.21
<b>CASH &amp; ITS EQUIVALENT AS AT 30TH JUNE, 2023</b>		<i>Note I</i>	<b>19,082,425,558.38</b>	<b>11,586,816,635.67</b>

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

**Note 1:**

**RECONCILIATION :**

**Net Surplus Per Statement of Performance**

**(1,729,572,575.44)**

**(9,918,799,738.00)**

**Add Back Non-Cash Movement items :**

Depreciation Charges

18,247,433,287.67

9,324,836,738.00

**16,517,860,712.23**

**(593,963,000.00)**

**Net Movement in Current Assets/ Liabilities**

Net Movement in Receivables

(4,747,774,367.16)

(2,798,605.00)

Net Movement in Inventories

97,102,741.28

-

Net Movement in Unremitted Deduction

4,308,803,049.70

-

Net Movement in Payables

(872,602,879.72)

4,076,695,921.40

**Net Cash Flow from Operating Activities**

**15,303,389,256.33**

**3,479,934,316.40**

**Note : 2**

**Cash & Cash Equivalent as at 30/06/2023**

₦

₦

**Cash Balances**

-

-

**Bank balances**

**19,082,425,558.38**

**11,586,816,635.67**

21/09/2023

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



**EKITI STATE OF NIGERIA**  
**STATEMENT OF CHANGES IN NET ASSETS/EQUITY**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2023**



	NOTES	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUSES/DEFICITS	TOTAL
		₦	₦	₦	₦
Balance as at 1st January, 2023		142,444,361,466.62	-	(6,997,356,352.97)	135,447,005,113.65
Bond Sinking Fund Balance	S. 13	2,194,139,823.00		-	2,194,139,823.00
Deficit on Revaluation of Property				-	-
PPE recognise during the year	32	4,621,140,871.19			4,621,140,871.19
<b>Net surplus for the Period</b>				(1,729,572,575.44)	(1,729,572,575.44)
<b>Balance as at 30th June, 2023</b>		<b>149,259,642,160.81</b>	<b>-</b>	<b>(8,726,928,928.41)</b>	<b>140,532,713,232.40</b>

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

 21/09/2023

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



## EKITI STATE OF NIGERIA

### STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE MID-YEAR ENDED 30TH JUNE, 2023



	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	ORIGINAL BUDGET 2023	VARIANCE ON BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦
	A	B=C/2	C	D=(A-B)	A/B%
OPENING BALANCE (A)	9,994,754,409.91	2,500,000,000.00	5,000,000,000.00	7,494,754,409.91	
<b>RECEIPTS</b>		-		-	
<b>REVENUE</b>		-		-	
Government Share of FAAC	19,257,385,556.53	18,800,000,000.00	37,600,000,000.00	457,385,556.53	102
Government Share of VAT	13,315,281,430.77	11,271,058,500.10	22,542,117,000.20	2,044,222,930.67	118
Tax Revenue	7,879,680,924.68	6,205,667,008.86	12,411,334,017.72	1,674,013,915.82	127
Non-Tax Revenue	7,614,665,290.22	3,654,563,918.19	7,309,127,836.37	3,960,101,372.04	208
Aids & Grants	11,970,413,730.47	11,355,069,834.77	22,710,139,669.53	615,343,895.71	105
Other Revenue	2,737,407,481.06	250,000,000.00	500,000,000.00	2,487,407,481.06	1,095
<b>SUB TOTAL ( B )</b>	<b>62,774,834,413.73</b>	<b>51,536,359,261.91</b>	<b>103,072,718,523.82</b>	<b>11,238,475,151.82</b>	<b>122</b>
				-	
<b>RECEIPTS FROM LOAN</b>				-	
Proceeds from Domestic Loan	1,558,096,258.97	2,750,000,000.00	5,500,000,000.00	3,721,294,656.06	
Proceeds from Foreign Loan	4,913,198,397.09			-	-
<b>SUB TOTAL ( C )</b>	<b>6,471,294,656.06</b>	<b>2,750,000,000.00</b>	<b>5,500,000,000.00</b>	<b>3,721,294,656.06</b>	<b>235</b>
<b>TOTAL RECEIPTS (A+B+C)</b>	<b>79,240,883,479.70</b>	<b>56,786,359,261.91</b>	<b>113,572,718,523.82</b>	<b>22,454,524,217.79</b>	<b>140</b>



## EKITI STATE OF NIGERIA

### STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE MID-YEAR ENDED 30TH JUNE, 2023



	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	ORIGINAL BUDGET 2023	VARIANCE ON BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦
	A	B=C/2	C	D=(A-B)	A/B%
<b><u>PAYMENTS</u></b>					
Employees Benefits	11,222,725,958.46	11,411,631,194.54	22,823,262,389.07	188,905,236.08	98
Social Benefits	3,780,430,512.20	3,896,780,051.37	7,793,560,102.74	116,349,539.17	97
Overhead Cost	13,193,555,557.64	10,034,173,787.39	20,068,347,574.78	(3,159,381,770.25)	131
Subvention, Grants & Contribution	11,726,576,608.28	5,649,577,720.74	11,299,155,441.47	(6,076,998,887.55)	208
Special Programmes/Projects	1,922,777,954.35	2,147,346,377.81	4,294,692,755.62	224,568,423.46	90
Purchase/Contruction of Assets	9,301,492,793.44	14,883,696,354.66	29,767,392,709.31	5,582,203,561.22	62
Public Debt Charges	5,625,378,566.47	-			
Foreign Loans Repayments	847,017,971.75	8,763,153,775.42	17,526,307,550.83	7,916,135,803.67	
Domestic Loans Repayment	2,538,501,998.73	-			
<b>TOTAL PAYMENTS</b>	<b>60,158,457,921.32</b>	<b>56,786,359,261.91</b>	<b>113,572,718,523.82</b>	<b>(3,372,098,659.41)</b>	<b>106</b>
<b>NET RECEIPTS</b>	<b>19,082,425,558.38</b>	-			

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

21/09/2023

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

## NOTE 1: STATUTORY ALLOCATION (FAAC)

NOTE	DETAILS		₦	₦	REMARKS
1	<b>GOVERNMENT SHARE OF FAAC (Statutory Revenue)</b>				
	Net Share of Statutory Allocation from FAAC	1A	7,673,405,803.76		
	Deduction at source	1B	8,708,962,162.03	16,382,367,965.79	
	Share of Statutory Allocation - Other Agencies	1C		2,875,017,590.74	
	Share of Statutory Allocation - Excess Crude Oil	1D		-	
	<b>Total (GROSS) FAAC Allocation</b>			<b>19,257,385,556.53</b>	

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

2023							2022				
	1A	1B	1C	1D							
MONTH	NET RECEIPT	DEDUCTION AT SOURCE	OTHER FAAC RECEIPTS	SHARE OF EXCESS CRUDE	TOTAL	MONTH	NET RECEIPT	DEDUCTION AT SOURCE	OTHER FAAC RECEIPTS	SHARE OF EXCESS CRUDE	TOTAL
	₦	₦	₦	₦	₦		₦	₦	₦	₦	₦
JANUARY	2,438,294,511.65	1,449,863,458.95	393,759,814.61	-	4,281,917,785.21	JANUARY	1,561,397,305.56	1,415,188,631.48	112,324,684.42	-	3,088,910,621.46
FEBRUARY	759,267,370.40	1,486,104,348.76	845,294,499.63	-	3,090,666,218.79	FEBRUARY	93,508,414.39	1,374,539,400.65	641,466,818.47	-	2,109,514,633.51
MARCH	653,819,620.65	1,483,184,257.23	763,571,641.16	-	2,900,575,519.04	MARCH	654,952,154.44	1,321,359,369.70	587,404,824.21	-	2,563,716,348.35
APRIL	1,408,856,950.76	1,504,092,983.29	151,563,927.98	-	3,064,513,862.03	APRIL	1,588,866,316.29	1,358,532,827.87	323,282,356.23	-	3,270,681,500.39
MAY	690,629,639.88	1,378,570,599.00	566,100,052.04	-	2,635,300,290.92	MAY	1,262,012,860.21	1,338,170,281.55	144,936,501.79	-	2,745,119,643.55
JUNE	1,722,537,710.42	1,407,146,514.80	154,727,655.32	-	3,284,411,880.54	JUNE	887,105,296.67	1,327,788,225.95	75,097,573.16	-	2,289,991,095.78
TOTAL	7,673,405,803.76	8,708,962,162.03	2,875,017,590.74	-	19,257,385,556.53	TOTAL	6,047,842,347.56	8,135,578,737.20	1,884,512,758.28	-	16,067,933,843.04

**OTHER FAAC RECEIPTS 1C**

MONTH	EXCHANGE RATE GAIN	EXCESS BANK CHARGES	ELECTRONIC MONEY TRANSFER	FOREX EQUALIZATION	NON-OIL REVENUE	SOLID MINREAL	ADDITIONAL FAAC 1	ADDITIONAL FAAC 2	ECOLOGICAL RECEIPTS	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
JANUARY	134,547,614.26	-	259,212,200.35	-	-	-	-	-	-	393,759,814.61
FEBRUARY	-	-	140,275,368.70	-	613,060,113.85	-	91,959,017.08	-	-	845,294,499.63
MARCH	-	-	123,536,882.30	640,034,758.86	-	-	-	-	-	763,571,641.16
APRIL	-	-	151,563,927.98	-	-	-	-	-	-	151,563,927.98
MAY	-	-	152,201,475.20	266,681,149.52	147,217,427.32	-	-	-	-	566,100,052.04
JUNE	3,582,581.66	-	151,145,073.66	-	-	-	-	-	-	154,727,655.32
TOTAL	138,130,195.92	-	977,934,928.19	906,715,908.38	760,277,541.17	-	91,959,017.08	-	-	2,875,017,590.74

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

MONTH	FOREIGN LOAN	BUDGET SUPPORT	PARIS CLUB REFUND TO LOCAL GOVERNMENT	BOND ISSUANCE PROGRAMME 2	RESTRUCTURING OF COMM. BANK LOAN	SALARY BAIL OUT	HEALTH INTERVENTION	ECOLOGICAL FUND	COMMERCIAL AGRICULTURE	JUDGMENT DEBT	EXCESS CRUDE LOAN	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
JANUARY	196,363,452.17	154,908,117.75	-	491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	104,770,723.76	50,713,329.21	-	89,972,595.59	1,449,863,458.95
FEBRUARY	174,084,423.32	154,908,117.75	102,786,614.06	491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	60,504,028.36	50,713,329.21	-	89,972,595.59	1,486,104,348.76
MARCH	174,084,423.32	154,908,117.75	102,786,614.06	491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	57,583,936.83	50,713,329.21	-	89,972,595.59	1,483,184,257.23
APRIL	174,084,423.32	154,908,117.75	102,786,614.06	491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	78,492,662.89	50,713,329.21	-	89,972,595.59	1,504,092,983.29
MAY	174,084,423.32	154,908,117.75	-	491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	55,756,892.66	50,713,329.21	-	89,972,595.59	1,378,570,599.00
JUNE	174,084,423.32	154,908,117.75	-	491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	84,332,808.46	50,713,329.21	-	89,972,595.59	1,407,146,514.80
TOTAL	1,066,785,568.77	929,448,706.50	308,359,842.18	2,948,941,225.80	1,488,921,910.68	518,433,402.18	162,514,904.16	441,441,052.96	304,279,975.26	-	539,835,573.54	8,708,962,162.03



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

<b>2</b>	<b>VALUE ADDED TAX</b>		<b>₦</b>	<b>₦</b>	
	Share of Value Added Tax (VAT)	2	13,315,281,430.77		
				<b>13,315,281,430.77</b>	

## NOTE 2: VALUE ADDED TAX

MONTH	2023			2022		
	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS
	₦	₦	₦	₦	₦	₦
JANUARY	2,233,610,602.25	-	2,233,610,602.25	1,851,113,164	-	1,851,113,164.30
FEBRUARY	2,243,884,904.48	-	2,243,884,904.48	1,792,382,700	-	1,792,382,700.17
MARCH	2,196,031,651.86	-	2,196,031,651.86	1,658,776,802	-	1,658,776,802.26
APRIL	2,055,129,228.29	-	2,055,129,228.29	2,002,821,527	-	2,002,821,527.25
MAY	2,116,128,293.81	-	2,116,128,293.81	1,605,961,852	-	1,605,961,851.60
JUNE	2,470,496,750.08	-	2,470,496,750.08	2,003,887,150	-	2,003,887,150.45
TOTAL	13,315,281,430.77	-	13,315,281,430.77	10,914,943,196.03	-	10,914,943,196.03

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

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

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL REVENUE JAN. - JUNE, 2022
		₦	₦	₦	₦
	<b>NOTE 3 A</b>				
	<b>TAX REVENUE</b>				
	<b>PERSONAL TAX 120101</b>				
022000800100	BOARD OF INTERNAL REVENUE SERVICE	7,879,680,924.68	6,205,667,008.86	1,674,013,915.82	3,257,917,690.02
	<b>SUB- TOTAL PERSONNAL TAX 120101</b>	<b>7,879,680,924.68</b>	<b>6,205,667,008.86</b>	<b>1,674,013,915.82</b>	<b>3,257,917,690.02</b>
	<b>NOTE 4 A</b>				
	<b>NON TAX REVENUE</b>				
	<b>LICENCES GENERAL - 120201</b>				
023400100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS	-	5,000,000.00		
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	24,000.00	7,592,924.81	(4,976,000.00)	3,366,000.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	-	(7,592,924.81)	
021510900100	FORESTRY DEPARTMENT/ COMMISSION	9,620,000.00	4,750,000.00	9,620,000.00	2,797,000.00
022000800100	BOARD OF INTERNAL REVENUE SERVICE	156,960,438.22	115,500,000.00	152,210,438.22	152,395,133.50
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY	163,200.00	-	(115,336,800.00)	
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	-	-	-	
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	90,000.00	500,000.00	90,000.00	120,000.00
051700100400	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	13,020,300.00	-	12,520,300.00	11,565,700.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	-	-	-	
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI	-	-	-	
052100100100	MINISTRY OF HEALTH - HQTRS	-	-	-	
023100100100	EKITI STATE ELECTRICITY BOARD	420,000.00	-	420,000.00	150,000.00
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	-	-	-	
	<b>SUB - TOTAL (LICENCES - GENERAL) 120201</b>	<b>180,297,938.22</b>	<b>133,342,924.81</b>	<b>46,955,013.41</b>	<b>170,393,833.50</b>
	<b>FEES - GENERAL 120204</b>				
023400100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS	14,749,631.00	25,000,000.00	(10,250,369.00)	25,576,500.00
011113200100	INTEGRATION & INTERGOVERNMENTAL RELATION (P & E)	-	-	-	
016101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	30,500.00			
011110100100	BUREAU OF SPECIAL PROJECTS	-	6,250,000.00	(6,250,000.00)	
011100100100	GOVERNMENT HOUSE AND PROTOCOL	500,000.00	500,000.00	-	
011200200100	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-	
012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION	-	21,500.00	(21,500.00)	

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL REVENUE JAN. - JUNE, 2022
		₦	₦	₦	₦
012300300100	BROADCASTING SERVICE OF EKITI STATE	-	-	-	
011111200100	GENERAL ADMINISTRATION DEPARTMENT	650,000.00	650,000.00	-	
012500600100	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS	352,000.00	348,490.18	3,509.82	3,500.00
012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	580,150.00	1,146,073.12	(565,923.12)	500.00
014000100100	STATE AUDITOR GENERAL OFFICE	460,000.00	1,296,073.12	(836,073.12)	2,154,000.00
014700100100	CIVIL SERVICE COMMISSION	1,000.00	-	1,000.00	1,000.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-	
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	5,196,100.00	5,750,000.00	(553,900.00)	3,700,580.50
051702600500	EKITI STATE POLYTECHNIC ISAN - EKITI	10,429,628.00	-	10,429,628.00	
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	-	-	
021510900100	FORESTRY DEPARTMENT/ COMMISSION	25,643,950.00	27,250,000.00	(1,606,050.00)	14,749,745.00
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	-	-	-	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	-	206,012.19	(206,012.19)	
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	
022000800100	BOARD OF INTERNAL REVENUE SERVICE	255,436.00	6,500,000.00	(6,244,564.00)	360,045.20
022000800200	EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY (IRS)	31,667,031.00	26,000,000.00	5,667,031.00	35,457,875.00
022200100100	MINISTRY OF INVESTMENT, TRADE & INNOVATION	16,907,340.00	14,120,853.07	2,786,486.93	24,636,560.00
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVES COLLEGE IJERO	-	1,296,073.12	(1,296,073.12)	230,000.00
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	9,337,635.00	18,500,000.00	(9,162,365.00)	9,956,561.25
011100400100	MILLENNIUM/ SUSTAINABLE DEVELOPMENT GOALS (MDGS / SDGS) OFFICE	-	864,038.75	(864,038.75)	
025200100100	EKITI STATE WATER CORPORATION	15,769,059.50	1,010,328.05	14,758,731.45	25,000.00
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY	-	50,000.00	(50,000.00)	
026100100400	Ekiti State Water Sector Regulatory Agency	500,000.00			
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	59,493,335.11	45,000,000.00	14,493,335.11	40,889,070.25
025301000100	STATE HOUSING CORPORATION	73,476,287.18	29,000,000.00	44,476,287.18	9,267,390.00
026000100400	URBAN RENEWAL AGENCY	-	25,000,000.00	(25,000,000.00)	
026000100100	BUREAU OF LAND SERVICES	151,257,733.35	155,449,708.54	(4,191,975.19)	160,728,138.92
026100100100	MINISTRY OF PUBLIC UTILITIES	2,169,000.00	2,653,072.82	(484,072.82)	1,112,000.00
031800100100	EKITI STATE JUDICIARY	14,610,360.48	11,769,216.51	2,841,143.97	9,944,449.60
031801100100	STATE JUDICIAL SERVICE COMMISSION	375,000.00	65,000.00	310,000.00	195,500.00
032600100100	MINISTRY OF JUSTICE	26,000.00	1,756,093.36	(1,730,093.36)	95,900.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	1,050,000.00	216,012.19	833,987.82	
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	2,339,500.00	1,800,000.00	539,500.00	2,131,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	2,880,300.00	12,750,000.00	(9,869,700.00)	3,018,900.00
051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD	-	8,000,000.00	(8,000,000.00)	
051700100100	EKITI STATE LIBRARY BOARD	53,500.00	44,000.00	9,500.00	61,500.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	1,078,176,944.00	150,000,000.00	928,176,944.00	473,800,047.50

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL REVENUE JAN. - JUNE, 2022
		N	N	N	N
051702600200	EKITI STATE UNIVERSITY	3,871,166,007.88	785,735,359.00	3,085,430,648.88	541,790,102.60
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	-	50,000.00	(50,000.00)	
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	100,100.00	200,000.00	(99,900.00)	70,000.00
052100100100	MINISTRY OF HEALTH & HUMAN SERVICES- HQTRS	1,261.75	2,000,000.00	(1,998,738.25)	1,770,000.00
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	-	25,000,000.00	(25,000,000.00)	52,771,870.00
052110200100	HOSPITAL MANAGEMENT BOARD	74,443,346.93	44,000,000.00	30,443,346.93	19,967,790.50
051702600400	COLLEGE OF HEALTH TECHNOLOGY, IJERO EKITI	218,604,000.00	95,431,028.75	123,172,971.25	161,654,300.00
053500100100	MINISTRY OF ENVIRONMENT	-	-	-	40,000.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	2,020,100.00	30,000,000.00	(27,979,900.00)	17,986,000.00
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	-	-	-	
051305200100	EKITI STATE SPORT COUNCIL	-	164,169.26	(164,169.26)	230,000.00
011100700100	EKITI STATE BUREAU OF PUBLIC PROCUREMENT	12,190,000.00	14,703,197.81	(2,513,197.81)	17,780,000.00
023100100100	EKITI STATE ELECTRICITY BOARD	-	194,212.68	(194,212.68)	10,000.00
011111300100	EKITI STATE PENSION COMMISSION	21,000.00			
022000800300	LOTTERY COMMISSION	44,570,000.00			
023400100400	EKITI STATE PUBLIC WORKS CORPORATION	55,000.00			
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	1,200,000.00	7,200,000.00	(6,000,000.00)	
	<b>SUB - TOTAL FEES - GENERAL 120204</b>	<b>5,743,308,237.18</b>	<b>1,584,940,512.49</b>	<b>4,113,191,224.69</b>	<b>1,632,165,826.32</b>
	- 5,178,376,579.88				
	<b>FINES - GENERAL 120205</b>				
023400100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS	40,078,250.00	70,000,000.00	(29,921,750.00)	50,000.00
023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY	9,880,205.00	5,480,365.60	4,399,839.40	6,300,800.00
012300100100	MINISTRY OF INFORMATION	-	-	-	
012300200100	GOVERNMENT PRINTING PRESS	-	-	-	
012500600100	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS	757,500.00	125,000.00	632,500.00	1,025,000.00
014000100100	STATE AUDITOR GENERAL OFFICE	-			
014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	116,500.00	648,036.56	(531,536.56)	
014700100100	CIVIL SERVICE COMMISSION	51,300.00	2,009,145.27	(1,957,845.27)	
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-	
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	26,693,100.00	26,000,000.00	693,100.00	20,928,060.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	-	-	
021510900100	FORESTRY DEPARTMENT/ COMMISSION	6,620,000.00	2,000,000.00	4,620,000.00	1,269,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	22,500.00	10,000.00	12,500.00	22,500.00

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL REVENUE JAN. - JUNE, 2022
		₦	₦	₦	₦
022000800100	BOARD OF INTERNAL REVENUE SERVICE	1,358,150.00	-	1,358,150.00	339,204.00
022200100100	MINISTRY OF INVESTMENT, TRADE & INNOVATIONS	-	-	-	200.00
011111200200	PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT	-	-	-	75,000.00
023100100100	EKITI STATE ELECTRICITY BOARD	25,000.00	-	25,000.00	
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	3,662,110.00	6,250,000.00	(2,587,890.00)	3,187,001.00
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	7,421,645.00	1,000,000.00	6,421,645.00	
025301000100	STATE HOUSING CORPORATION	77,550.00	-	77,550.00	
026000100100	BUREAU OF LAND SERVICES	33,232,294.96	-	33,232,294.96	2,114,700.00
026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	-	750,000.00	(750,000.00)	775,000.00
031800100100	EKITI STATE JUDICIARY	1,982,600.00	10,000,000.00	(8,017,400.00)	894,509.00
032600100100	MINISTRY OF JUSTICE	64,486,328.95	105,750,000.00	(41,263,671.05)	13,294,270.66
055100100100	MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY DEV	-			
055100200100	CHIEFTAINCY AFFAIRS	580,000.00	1,296,073.12	(716,073.12)	997,500.00
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	2,350,000.00	300,000.00	2,050,000.00	10,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	74,000.00	125,000.00	(51,000.00)	150,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	33,343,620.00	24,750,000.00	8,593,620.00	29,594,059.00
051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD	-	2,000,000.00	(2,000,000.00)	
051700100400	EKITI STATE LIBRARY BOARD	-	-	-	
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	143,411,460.00	250,027,382.05	(106,615,922.05)	141,370,902.50
051702600200	EKITI STATE UNIVERSITY	454,958,682.50	160,650,300.00	294,308,382.50	47,657,645.70
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	50,000.00	50,000.00	-	85,000.00
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	115,000.00	-	115,000.00	
052100100100	MINISTRY OF HEALTH- HQTRS	1,652,500.00	200,000.00	1,452,500.00	
052110200100	HOSPITAL MANAGEMENT BOARD	3,205,620.32	11,000,000.00	(7,794,379.68)	3,231,685.50
051702600400	COLLEGE OF HEALTH TECHNOLOGY	-	21,569,400.00	(21,569,400.00)	58,744,550.00
053500100100	MINISTRY OF ENVIRONMENT	743,000.00	1,166,465.81	(423,465.81)	745,500.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	1,146,000.00	-	1,146,000.00	
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	4,392,895.65	5,109,948.47	(717,052.81)	2,841,305.00
023400100400	EKITI STATE PUBLIC WORKS CORPORATION	-	213,693.74	(213,693.74)	
	<b>SUB - TOTAL FINES - GENERAL 120205</b>	<b>842,487,812.38</b>	<b>708,480,810.62</b>	<b>134,007,001.77</b>	<b>335,703,392.36</b>
	<b>SALES - GENERAL 120206</b>				
023100100100	EKITI STATE ELECTRICITY BOARD	3,000.00	-	3,000.00	
011100200800	SPECIAL ADVISER COMMUNICATION AND STRATEGY	-	12,960,731.21	(12,960,731.21)	
016101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	40,500.00	-	40,500.00	252,000.00
011111300100	EKITI STATE PENSION COMMISSION	-	-	-	
011111300200	PENSION TRANSITION ARRANGEMENT DEPARTMENT	1,292,000.00	1,512,085.31	(220,085.31)	1,453,750.00

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL REVENUE JAN. - JUNE, 2022
		₦	₦	₦	₦
011103700100	MUSLIM PILGRIM WELFARE BOARD	247,500.00	432,024.38	(184,524.38)	
011103800100	CHRISTIAN PILGRIM WELFARE BOARD	76,000.00	432,024.38	(356,024.38)	57,000.00
011111200200	PETROLEUM PRODUCT CONSUMER PROTECTION AGENCY	-	129,607.31	(129,607.31)	
011200200100	STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	53,100.00	94,025.25	(40,925.25)	9,600.00
011200100100	STATE HOUSE OF ASSEMBLY	-	432,024.38	(432,024.38)	
012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION	-	21,702.44	(21,702.44)	
012300300100	BROADCASTING SERVICE OF EKITI STATE	44,979,371.89	60,000,000.00	(15,020,628.11)	56,900,451.55
011111200100	GOVERNMENT PRINTING PRESS	-	-	-	
011111200100	GENERAL ADMINISTRATION DEPARTMENT	-	8,614,997.73	(8,614,997.73)	
012500600100	OFFICE OF ESTABLISHMENTS AND TRAINING	365,400.00	1,125,000.00	(759,600.00)	938,550.00
012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	140,822.50	150,000.00	(9,177.50)	112,500.00
014700100100	CIVIL SERVICE COMMISSION	72,650.00	5,500,000.00	(5,427,350.00)	419,800.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	600,000.00	1,850,000.00	(1,250,000.00)	1,310,000.00
021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	-	-	-	
051702600100	SCHOOL AGRICULTURE AND ENTERPRISE	40,000.00	27,000.00	13,000.00	45,000.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	-	-	
021510900100	FORESTRY DEPARTMENT/ COMMISSION	4,160,000.00	4,000,000.00	160,000.00	295,000.00
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	569,266.97	450,000.00	119,266.97	
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	
022000800100	BOARD OF INTERNAL REVENUE SERVICE	23,041,300.00	5,000,000.00	18,041,300.00	
022000800300	LOTTERY COMMISSION	-	64,803,656.02	(64,803,656.02)	29,922,000.00
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES (MIN OF INVESTMENT TRADE & INDUSTRY)	-	-	-	
022200900100	TECHNICAL ADVISER ON EKITI KNOWLEDGE ZONE	-	21,601,218.67	(21,601,218.67)	
011100500100	EKITI STATE MICRO FINANCE AND ENTERPRISES DEVELOPMENT AGENCY / M	-	604,834.13	(604,834.13)	
022700100100	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	-	-	-	
023600100100	MINISTRY OF TOURISM, ART AND CULTURE	-	80,000.00	(80,000.00)	
025200100100	EKITI STATE WATER CORPORATION	-	7,750,000.00	(7,750,000.00)	13,348,001.93
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	438,562.06	-	438,562.06	1,657,307.25
025301000100	STATE HOUSING CORPORATION	1,278,000.00	61,500,000.00	(60,222,000.00)	32,691,157.90
026000100100	BUREAU OF LAND SERVICES	470,000.00	4,750,000.00	(4,280,000.00)	2,254,036.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	18,500.00	21,404.88	(2,904.88)	36,000.00
031800100100	EKITI STATE JUDICIARY	-			
032600100100	MINISTRY OF JUSTICE	1,000.00	500,000.00	(499,000.00)	42,000.00

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL REVENUE JAN. - JUNE, 2022
		₦	₦	₦	₦
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - HQTRS	50,000.00			
051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD	-	-	-	
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	-	-	-	
051702600500	EKITI STATE POLYTECHNIC ISAN - EKITI	-	7,153,010.13	(7,153,010.13)	5,568,415.26
051705500100	STATE TEACHING SERVICE COMMISSION	146,800.00	3,000,000.00	(2,853,200.00)	601,200.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	-	50,000.00	(50,000.00)	
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	20,100.00	50,000.00	(29,900.00)	25,000.00
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI	-	-	-	92,000.00
052100100100	MINISTRY OF HEALTH - HQTRS	-	120,243.74	(120,243.74)	
052100300100	PRIMARY HEALTHCARE DEVELOPMENT	-	-	-	
052110200100	HOSPITAL MANAGEMENT BOARD	-	45,000,000.00	(45,000,000.00)	67,458,126.84
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	504,581,215.98			
051702600400	COLLEGE OF HEALTH TECHNOLOGY, IJERO EKITI	1,266,500.00	8,205,977.50	(6,939,477.50)	4,233,000.00
052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	2,113,063.92	1,500,000.00	613,063.92	1,057,550.51
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	-	500,000.00	(500,000.00)	
	<b>SUB - TOTAL SALES - GENERAL 120206</b>	<b>586,064,653.32</b>	<b>329,921,567.41</b>	<b>(248,488,130.07)</b>	<b>220,779,447.24</b>
	<b>EARNINGS - GENERAL 120207</b>				
023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY	-	1,000,000.00	(1,000,000.00)	
023100100100	EKITI STATE ELECTRICITY BOARD	-	90,000.00	(90,000.00)	
016101700100	CABINET AND SPECIAL SERVICES DEPARMENT	112,500.00	172,809.75	(60,309.75)	33,950.00
011111300100	EKITI STATE PENSION COMMISSION	-			
011100700100	EKITI STATE BUREAU OF PUBLIC PROCUREMENT	-			
011102100500	EKITI STATE LIAISON OFFICE -LAGOS	1,558,400.00	216,012.19	1,342,387.82	284,800.00
011102100100	EKITI STATE LIAISON OFFICE -ABUJA	294,400.00	216,012.19	78,387.82	397,600.00
011111200100	GENERAL ADMINISTRATION DEPARTMENT	-	-	-	
014000100100	STATE AUDITOR GENERAL OFFICE	-			
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	265,900.00	1,200,000.00	(934,100.00)	124,500.00
051702600100	SCHOOL AGRICULTURE AND ENTERPRISE	-	10,000.00	(10,000.00)	
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	29,000.00	1,000,000.00	(971,000.00)	
021510900100	FORESTRY DEPARTMENT/ COMMISSION	2,741,825.00	7,266,063.41	(4,524,238.41)	1,739,850.00



### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL REVENUE JAN. - JUNE, 2022
		₦	₦	₦	₦
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	-	412,548.75		
021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	-			
022000800100	BOARD OF INTERNAL REVENUE SERVICE	17,450,837.92			
022000800300	LOTTERY COMMISSION	-			
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	
022200100100	MINISTRY OF INVESTMENT, TRADE & INNOVATION	1,151,000.00	1,000,000.00	151,000.00	186,000.00
022200900100	EKITI STATE INVESTMENT PROMOTION AGENCY	-	21,601,218.67	(21,601,218.67)	
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	-	-	-	
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	4,000.00	250,000.00	(246,000.00)	
026100100100	MINISTRY OF PUBLIC UTILITIES	-			
023600100200	TOURISM DEVELOPMENT AGENCY	615,000.00	1,080,060.94	(465,060.94)	
023600100100	MINISTRY OF TOURISM, ART AND CULTURE	596,200.00	523,036.56	73,163.44	92,000.00
023400100400	EKITI STATE PUBLIC WORKS CORPORATION	-			
025200100100	EKITI STATE WATER CORPORATION	-	-	-	
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY	-	326,314.68	(326,314.68)	865,200.00
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	175,268.75	42,133,003.25	(41,957,734.50)	
025301000100	STATE HOUSING CORPORATION	1,846,185.75	9,500,000.00	(7,653,814.25)	2,813,931.02
026000100100	BUREAU OF LAND SERVICES	9,108,964.00	10,000,000.00	(891,036.00)	9,873,652.79
032600100100	MINISTRY OF JUSTICE	-	-	-	
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	20,000.00	75,000.00	(55,000.00)	44,000.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	-	-	-	
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	-	100,000.00	(100,000.00)	
051700100500	EDUCATION TRUST FUND	195,859,130.54	400,000,000.00	(204,140,869.46)	
052100100100	MINISTRY OF HEALTH - HQTRS	-	2,000,000.00	(2,000,000.00)	
052110200100	HOSPITAL MANAGEMENT BOARD	-			
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	9,000.00	283,557,459.85	(283,548,459.85)	334,491,554.13
052100200100	EKITI STATE HEALTH INSURANCE SCHEME	-	-	-	11,250.00
	<b>SUB - TOTAL EARNINGS - GENERAL 120207</b>	<b>231,837,611.96</b>	<b>783,729,540.21</b>	<b>(568,930,217.43)</b>	<b>350,958,287.94</b>
	<b>RENT ON GOVERNMENT BUILDINGS 120208</b>				
011111200100	GENERAL ADMINISTRATION DEPARTMENT	-	-	-	
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-	
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	-	-	-	404,435.92
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	

### INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL REVENUE JAN. - JUNE, 2022
		₦	₦	₦	₦
023600100100	MINISTRY OF TOURISM, ART AND CULTURE	-	45,000.00	(45,000.00)	
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	-	1,860,121.87	(1,860,121.87)	1,901,414.00
	<b>SUB - TOTAL RENT ON GOVERNMENT BUILDINGS 120208</b>	<b>-</b>	<b>1,905,121.87</b>	<b>(1,905,121.87)</b>	<b>2,305,849.92</b>
	<b>RENT ON LANDS &amp; OTHER GENERAL 120209</b>				
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	25,000.00	11,857,075.19	(11,832,075.19)	1,644,000.00
021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	1,361,250.00	6,480,365.60	(5,119,115.60)	575,300.00
023400400100	EKITI STATE ROAD MAINTENANCE AGENCY (EKROMA)(PUBLIC WORKS CORP)	-	-	-	
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	-	-	-	
025301000100	STATE HOUSING CORPORATION	16,799,193.10	-	16,799,193.10	17,509,035.45
026000100100	BUREAU OF LAND SERVICES	13,750,094.06	95,000,000.00	(81,249,905.94)	
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	-	-	-	
	<b>SUB TOTAL RENT ON LANDS &amp; OTHER GENERAL 120209</b>	<b>31,935,537.16</b>	<b>113,337,440.79</b>	<b>(81,401,903.63)</b>	<b>19,728,335.45</b>
	<b>REPAYMENT GENERAL 120210</b>				
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	
	<b>SUB TOTAL REPAYMENT GENERAL 120210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>INVESTMENT INCOME 120211</b>				
011111300100	EKITI STATE PENSION COMMISSION	-	-	-	
051700100400	EKITI STATE LIBRARY BOARD	-	6,000.00	(6,000.00)	100,500.00
	<b>SUB - TOTAL INVESTMENT INCOME 120211</b>	<b>-</b>	<b>6,000.00</b>	<b>(6,000.00)</b>	<b>100,500.00</b>
	<b>(B) TOTAL NON TAX REVENUE</b>	<b>7,615,931,790.22</b>	<b>3,655,663,918.19</b>	<b>3,393,421,866.88</b>	<b>2,732,135,472.73</b>
	<b>(A + B ) GAND TOTAL</b>	<b>15,495,612,714.90</b>	<b>9,861,330,927.05</b>	<b>5,067,435,782.70</b>	<b>5,990,053,157.75</b>

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

ECONOMIC CODE	DETAILS	ACTUAL JAN.- JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN.- JUNE, 2022	REF. NOTE
		₦	₦	₦	₦	
12	<b>NOTE 3</b>					
1201	<b>TAX REVENUE</b>					1
1201	<b>Personal Taxes:</b>					
12010101	Pay AsYou Earn	7,082,371,246.54	5,502,667,008.86	1,579,704,237.68	2,771,094,667.18	
12010106	Development Levy	106,022,673.73	125,000,000.00	(18,977,326.27)	55,534,680.73	
12010110	Withholding Tax	354,718,058.76	250,000,000.00	104,718,058.76	215,539,320.42	
12010112	Direct Assessment	248,018,260.00	225,000,000.00	23,018,260.00	152,295,809.25	
12010113	Capital Gains Tax	858,383.77	2,500,000.00	(1,641,616.23)	-	
12010114	Tax Audit	74,601,610.98	50,000,000.00	24,601,610.98	54,442,755.34	
12020146	Pool Bettings	-	500,000.00	(500,000.00)	-	
12020487	Stamp Duties	13,090,690.90	50,000,000.00	(36,909,309.10)	9,010,457.10	
12020109	Other Services Taxes	-	-	-	-	
	<b>TOTAL TAX REVENUE</b>	<b>7,879,680,924.68</b>	<b>6,205,667,008.86</b>	<b>1,674,013,915.82</b>	<b>3,257,917,690.02</b>	
	<b>NOTE 4 (SUPPL.. NOTE 2)</b>		-	-		
1202	<b>Non Tax Revenue</b>		-	-		2
120201	Licenses General	180,297,938.22	133,342,924.81	46,955,013.41	170,393,833.50	
120204	Fees - General	5,725,134,397.18	1,583,840,512.49	4,141,293,884.69	1,632,165,826.32	
120205	Fines - General	856,189,532.06	708,480,810.62	147,708,721.45	335,703,392.36	
120206	Sales - General	589,270,273.64	329,921,567.41	259,348,706.24	220,779,447.24	
120207	Earnings - General	231,837,611.96	783,729,540.21	(551,891,928.25)	350,958,287.94	
120208	Rent On Government Buildings	-	1,905,121.87	(1,905,121.87)	2,305,849.92	
120209	Rent On Lands & Other General	31,935,537.16	113,337,440.79	(81,401,903.63)	19,728,335.45	
120211	Investment Income	-	6,000.00	(6,000.00)	100,500.00	
120212	Interest Earned	-	-	-	-	
	<b>TOTAL NON-TAX REVENUE</b>	<b>7,614,665,290.22</b>	<b>3,654,563,918.19</b>	<b>3,960,101,372.04</b>	<b>2,732,135,472.73</b>	
	<b>TOTAL</b>	<b>15,494,346,214.90</b>	<b>9,860,230,927.05</b>	<b>5,634,115,287.86</b>	<b>5,990,053,162.75</b>	

**NOTE 5: INVESTMENT INCOME**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
	10000000000	<b>Administration Sector</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	-	-	-	-
3	011100300100	Ekiti State Boundary Commission	-	-	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-
8	011101000100	Office Of Transformation And Strategy	-	-	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-	-	-
12	011103700100	Muslim Pilgrim Board	-	-	-	-
13	011103800100	Christian Pilgrim Board	-	-	-	-
14	011111200100	General Adminsitration Department	-	-	-	-
15	011111300100	Ekiti State Pension Commission	-	-	-	-
16	011111300200	Pension Transition Arrangement Department	-	-	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-
18	011200100100	Ekiti State House Of Assembly	-	-	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-	-	-
23	014000100100	Ekiti State Auditor General Office	-	-	-	-
24	014000200100	Local Government Auditor General Office	-	-	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-
27	016101300200	Political And Economic Affairs	-	-	-	-
28	016101700100	Cabinet And Special Services	-	-	-	-
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	02000000000	<b>ECONOMIC SECTOR</b>				
29	021500100100	Ministry Of Agriculture And Food Security	-	-	-	-
30	021510200100	Agricultural Development Programme	-	-	-	-
31	021510900100	Ekiti State Forestry Commission	-	-	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-
34	022000100100	Ministry Of Finance	-	-	-	-
35	022000700100	Office Of The Accountant General	-	-	-	-

**NOTE 5: INVESTMENT INCOME**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
36	022000701100	Central Internal Audit	-	-	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-
38	022000800200	Signage And Advertisement Agency	-	-	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-
41	022700700100	Job Creation And Employment Agency	-	-	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-	-	-
43	023100100100	Ekiti State Electricity Board	-	-	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-	-	-
45	023400100100	Ministry Of Works And Transportation	-	-	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-	-	-
50	023800200100	State Bureau Of Statistics	-	-	-	-
51	025000100100	Fiscal Responsibility Commission	-	-	-	-
52	025200100100	Ekiti State Water Corporation	-	-	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-	-	-
55	025301000100	Ekiti State Housing Corporation	-	-	-	-
56	026000100100	Bureau Of Lands	-	-	-	-
57	026000100200	Office Of Surveyor General	-	-	-	-
58	026000100400	Urban Renewal Agency	-	-	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-
		<b>TOTAL ECONOMIC SECTOR</b>	-	-	-	-
					-	
	030000000000	<b>LAW &amp; JUSTICE SECTOR</b>			-	
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	-	-	-	-
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	-	-	-	-
65	032600100300	Ekiti State Law Reform Commission		-	-	
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	-	-	-	-
					-	
	040000000000	<b>REGIONAL SECTOR</b>			-	
66	045102100100	Ministry Of Regional and Special Duties	-	-	-	-
67	045102100200	Serve EKS Steering Committee		-	-	
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	
		<b>TOTAL REGIONAL SECTOR</b>	-	-	-	-

**NOTE 5: INVESTMENT INCOME**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	-	-	-	-
71	051305200100	Ekiti State Sport Council	-	-	-	-
72	051305300100	Ekiti State Office Of Disability	-	-	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-	-	-
75	051700100400	Ekiti State Libabry Board	-	6,000.00	6,000.00	-
76	051700100500	Education Trust Funds	-	-	-	-
77	051700100600	State Universal Basic Education Board	-	-	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	-
81	051705400100	Ekiti State Scholarship Board	-	-	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-	-	-
83	052100100100	Ministry Of Health And Human Services	-	-	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-
85	052100300100	Primary Healthcare Development	-	-	-	-
86	052110200100	Hospital Management Board	-	-	-	-
87	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	-	-	-	-
88	053500100100	Ministry Of Environment	-	-	-	-
89	053501600100	State Environmental Protection Agency	-	-	-	-
90	053505300100	Ekiti State Waste Management Board	-	-	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-	-	-
						-
		TOTAL SOCIAL SECTOR	-	6,000.00	6,000.00	-
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	-	-	-	-
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	6,000.00	6,000.00	-
		TOTAL (A)	-	6,000.00	6,000.00	-

**NOTE 6: INTEREST INCOME**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
	10000000000	<b>Administration Sector</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	-	-	-	-
3	011100300100	Ekiti State Boundary Commission	-	-	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-
8	011101000100	Office Of Transformation And Strategy	-	-	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-	-	-
12	011103700100	Muslim Pilgrim Board	-	-	-	-
13	011103800100	Christian Pilgrim Board	-	-	-	-
14	011111200100	General Adminsitration Department	-	-	-	-
15	011111300100	Ekiti State Pension Commission	-	-	-	-
16	011111300200	Pension Transition Arrangement Department	-	-	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-
18	011200100100	Ekiti State House Of Assembly	-	-	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-	-	-
23	014000100100	Ekiti State Auditor General Office	-	-	-	-
24	014000200100	Local Government Auditor General Office	-	-	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-
27	016101300200	Political And Economic Affairs	-	-	-	-
28	016101700100	Cabinet And Special Services	-	-	-	-
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	020000000000	<b>ECONOMIC SECTOR</b>				
29	021500100100	Ministry Of Agriculture And Food Security	-	-	-	-
30	021510200100	Agricultural Development Programme	-	-	-	-
31	021510900100	Ekiti State Forestry Commission	-	-	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-
34	022000100100	Ministry Of Finance	-	-	-	-
35	022000700100	Office Of The Accountant General	-	-	-	-

**NOTE 6: INTEREST INCOME**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
36	022000701100	Central Internal Audit	-	-	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-
38	022000800200	Signage And Advertisement Agency	-	-	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-
41	022700700100	Job Creation And Employment Agency	-	-	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-	-	-
43	023100100100	Ekiti State Electricity Board	-	-	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-	-	-
45	023400100100	Ministry Of Works And Transportation	-	-	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-	-	-
50	023800200100	State Bureau Of Statistics	-	-	-	-
51	025000100100	Fiscal Responsibility Commission	-	-	-	-
52	025200100100	Ekiti State Water Corporation	-	-	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-	-	-
55	025301000100	Ekiti State Housing Corporation	-	-	-	-
56	026000100100	Bureau Of Lands	-	-	-	-
57	026000100200	Office Of Surveyor General	-	-	-	-
58	026000100400	Urban Renewal Agency	-	-	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-
		<b>TOTAL ECONOMIC SECTOR</b>	-	-	-	-
					-	
	030000000000	<b>LAW &amp; JUSTICE SECTOR</b>			-	
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	-	-	-	-
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	-	-	-	-
65	032600100300	Ekiti State Law Reform Commission		-	-	
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	-	-	-	-
					-	
	040000000000	<b>REGIONAL SECTOR</b>			-	
66	045102100100	Ministry Of Regional and Special Duties	-	-	-	-
67	045102100200	Serve EKS Steering Committee		-	-	
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	
		<b>TOTAL REGIONAL SECTOR</b>	-	-	-	-



**NOTE 6: INTEREST INCOME**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
				-	-	
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	-	-	-	-
71	051305200100	Ekiti State Sport Council	-	-	-	-
72	051305300100	Ekiti State Office Of Disability	-	-	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-	-	-
75	051700100400	Ekiti State Libabry Board	-	-	-	-
76	051700100500	Education Trust Funds	-	-	-	-
77	051700100600	State Universal Basic Education Board	-	-	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	-
81	051705400100	Ekiti State Scholarship Board	-	-	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-	-	-
83	052100100100	Ministry Of Health And Human Services	-	-	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-
85	052100300100	Primary Healthcare Development	-	-	-	-
86	052110200100	Hospital Management Board	-	-	-	-
87	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	-	-	-	-
88	053500100100	Ministry Of Environment	-	-	-	-
89	053501600100	State Environmental Protection Agency	-	-	-	-
90	053505300100	Ekiti State Waste Management Board	-	-	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-	-	-
						-
		TOTAL SOCIAL SECTOR	-	-	-	-
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	-	-	-	-
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	-	-	-	-

**NOTE 7: AIDS AND GRANTS**

S/NO	MDAs/DONORS	ACTUAL 2023 JAN. - JUNE,	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JUNE, 2022 JAN. -	REF. NOTE
	<b>EXTERNAL AID/GRANTS</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	
1	MINISTRY OF HEALTH (UNICEF)	166,000.00	-		225,000.00	
2	MINISTRY OF HEALTH (MALARIA)		-			
3	MINISTRY OF HEALTH (COVID-19)	-	-		490,000.00	
4	MINISTRY OF HEALTH (RSS FOR HEALTH)	9,087,500.00	-			
5	MINISTRY OF HEALTH (SAFE 1M SOULS)	-	11,355,069,834.77		-	
6	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (UNICEF)	34,928,010.00	-		64,707,250.00	
7	MDGs-CGS TO STATE TRACK (FEDERAL GOVERNMENT)		-			
8	SFTAS	3,305,635,221.00	-			
9	PFMU (OTHER INCOME & GCC)	6,623,479,450.48	-			
10	COVID & OTHER DONATIONS	-	-			
11	UBEC/SUBEB	-	-		3,489,049,747.93	
12	Federal Earned Re-imbursement	1,997,117,548.99				
	<b>TOTAL</b>	<b>11,970,413,730.47</b>	<b>11,355,069,834.77</b>	<b>615,343,895.71</b>	<b>3,554,471,997.93</b>	

**NOTE 8: DEBT FORGIVENESS**

S/NO	DEBT FORGIVENESS	ACTUAL 2023 JAN. - JUNE,	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JUNE, 2022 JAN. -	REF. NOTE
	<b>EXTERNAL AID/GRANTS</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	
1	MULTILATERAL	-	-		-	
2	BILATERAL	-	-		-	
3	DOMESTICS	-	-		-	
			-			
			-			
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**NOTE 9: OTHER REVENUE**

S/NO	DETAILS	ACTUAL 2023 JAN. - JUNE,	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JUNE, 2022 JAN. -	REF. NOTE
		N	N	N	N	
	<b>OTHER REVENUE:</b>					
1	RENT INCOME	-	-		-	NOTE 5A
2	LAPTOP REPAYMENT	385,732.32	-		214,430.38	NOTE 5A
3	OJA-OBA PROCEEDS	675,000.00	250,000,000.00		29,000,000.00	NOTE 5A
4	RECEIPT FROM JAAC	-	-		300,000,000.00	NOTE 5A
5	WEMA SHARE REFUND	63,455.03	-		61,590.75	NOTE 5A
6	PFMU (OTHER INCOME & GCC)		-		33,045,566.00	
7	EKSG SALARY REFUND	16,636,623.15	-		9,053,822.26	NOTE 5A
8	BAIL OUT REFUND BY JACC	39,320,608.10	-		39,320,608.10	NOTE 5A
9	MDAs' REFUND	-	-		2,926,041.52	NOTE 5A
10	TAX REFUND BY CONTRACTORS	-	-		140,085,066.16	NOTE 5A
11	ECA DEDUCTION REFUND	-	-		539,835,573.54	NOTE 5A
12	TSA SWEEPING	-	-		206,458,256.00	NOTE 5A
13	REFUND FROM BOND SINKING FUND TRUSTEE	-	-		-	
14	NIBSS/UPPERLINKS REFUND	266,421,354.94				
15	UBEC	2,413,904,707.52				
16	EDUCATION TRUST FUND		-		265,774,428.00	
	<b>TOTAL</b>	<b>2,737,407,481.06</b>	<b>250,000,000.00</b>	<b>2,487,407,481.06</b>	<b>1,565,775,382.71</b>	

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

NOTE 9: OTHER REVENUE

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
	10000000000	Administration Sector	₦	₦	₦	₦
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	-	-	-	-
3	011100300100	Ekiti State Boundary Commission	-	-	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-
8	011101000100	Office Of Transformation And Strategy	-	-	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-	-	-
12	011103700100	Muslim Pilgrim Board	-	-	-	-
13	011103800100	Christian Pilgrim Board	-	-	-	-
14	011111200100	General Adminsitration Department	-	-	-	-
15	011111300100	Ekiti State Pension Commission	-	-	-	-
16	011111300200	Pension Transition Arrangement Department	-	-	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-
18	011200100100	Ekiti State House Of Assembly	-	-	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-	-	-
23	014000100100	Ekiti State Auditor General Office	-	-	-	-
24	014000200100	Local Government Auditor General Office	-	-	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-
27	016101300200	Political And Economic Affairs	-	-	-	-
28	016101700100	Cabinet And Special Services	-	-	-	-
		TOTAL ADMINISTRATION SECTOR	-	-	-	-
	020000000000	ECONOMIC SECTOR			-	-
29	021500100100	Ministry Of Agriculture And Food Security	-	-	-	-
30	021510200100	Agricultural Development Programme	-	-	-	-
31	021510900100	Ekiti State Forestry Commission	-	-	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-
34	022000100100	Ministry Of Finance	-	-	-	-
35	022000700100	Office Of The Accountant General	2,737,407,481.06	250,000,000.00	(2,487,407,481.06)	-

**NOTE 9: OTHER REVENUE**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
36	022000701100	Central Internal Audit	-	-	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-
38	022000800200	Signage And Advertisement Agency	-	-	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-
41	022700700100	Job Creation And Employment Agency	-	-	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-	-	-
43	023100100100	Ekiti State Electricity Board	-	-	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-	-	-
45	023400100100	Ministry Of Works And Transportation	-	-	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-	-	-
50	023800200100	State Bureau Of Statistics	-	-	-	-
51	025000100100	Fiscal Responsibility Commission	-	-	-	-
52	025200100100	Ekiti State Water Corporation	-	-	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-	-	-
55	025301000100	Ekiti State Housing Corporation	-	-	-	-
56	026000100100	Bureau Of Lands	-	-	-	-
57	026000100200	Office Of Surveyor General	-	-	-	-
58	026000100400	Urban Renewal Agency	-	-	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-
		<b>TOTAL ECONOMIC SECTOR</b>	<b>2,737,407,481.06</b>	<b>250,000,000.00</b>	<b>(2,487,407,481.06)</b>	<b>-</b>
					-	
	<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>			-	
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	-	-	-	-
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	-	-	-	-
65	032600100300	Ekiti State Law Reform Commission		-	-	
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
					-	
	<b>040000000000</b>	<b>REGIONAL SECTOR</b>			-	
66	045102100100	Ministry Of Regional and Special Duties	-	-	-	-
67	045102100200	Serve EKS Steering Committee		-	-	
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	
		<b>TOTAL REGIONAL SECTOR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**NOTE 9: OTHER REVENUE**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
				-	-	
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	-	-	-	-
71	051305200100	Ekiti State Sport Council	-	-	-	-
72	051305300100	Ekiti State Office Of Disability	-	-	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-	-	-
75	051700100400	Ekiti State Libabry Board	-	-	-	-
76	051700100500	Education Trust Funds	-	-	-	-
77	051700100600	State Universal Basic Education Board	-	-	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	-
81	051705400100	Ekiti State Scholarship Board	-	-	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-	-	-
83	052100100100	Ministry Of Health And Human Services	-	-	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-
85	052100300100	Primary Healthcare Development	-	-	-	-
86	052110200100	Hospital Management Board	-	-	-	-
87	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	-	-	-	-
88	053500100100	Ministry Of Environment	-	-	-	-
89	053501600100	State Environmental Protection Agency	-	-	-	-
90	053505300100	Ekiti State Waste Management Board	-	-	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-	-	-
						-
		TOTAL SOCIAL SECTOR	-	-	-	-
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	2,737,407,481.06	250,000,000.00	(2,487,407,481.06)	-
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	2,737,407,481.06	250,000,000.00	(2,487,407,481.06)	-

**NOTE 10: TRANSFER FROM OTHER GOVERNMENT ENTITIES**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET, 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
	10000000000	<b>Administration Sector</b>	₦	₦	₦	₦
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	-	-	-	-
3	011100300100	Ekiti State Boundary Commission	-	-	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-
8	011101000100	Office Of Transformation And Strategy	-	-	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-	-	-
12	011103700100	Muslim Pilgrim Board	-	-	-	-
13	011103800100	Christian Pilgrim Board	-	-	-	-
14	011111200100	General Adminsitration Department	-	-	-	-
15	011111300100	Ekiti State Pension Commission	-	-	-	-
16	011111300200	Pension Transition Arrangement Department	-	-	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-
18	011200100100	Ekiti State House Of Assembly	-	-	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-	-	-
23	014000100100	Ekiti State Auditor General Office	-	-	-	-
24	014000200100	Local Government Auditor General Office	-	-	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-
27	016101300200	Political And Economic Affairs	-	-	-	-
28	016101700100	Cabinet And Special Services	-	-	-	-
		<b>TOTAL ADMINISTRATION SECTOR</b>	-	-	-	-
	020000000000	<b>ECONOMIC SECTOR</b>				
29	021500100100	Ministry Of Agriculture And Food Security	-	-	-	-
30	021510200100	Agricultural Development Programme	-	-	-	-
31	021510900100	Ekiti State Forestry Commission	-	-	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-
34	022000100100	Ministry Of Finance	-	-	-	-
35	022000700100	Office Of The Accountant General	-	-	-	-

**NOTE 10: TRANSFER FROM OTHER GOVERNMENT ENTITIES**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET, 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
36	022000701100	Central Internal Audit	-	-	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-
38	022000800200	Signage And Advertisement Agency	-	-	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-
41	022700700100	Job Creation And Employment Agency	-	-	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-	-	-
43	023100100100	Ekiti State Electricity Board	-	-	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-	-	-
45	023400100100	Ministry Of Works And Transportation	-	-	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-	-	-
50	023800200100	State Bureau Of Statistics	-	-	-	-
51	025000100100	Fiscal Responsibility Commission	-	-	-	-
52	025200100100	Ekiti State Water Corporation	-	-	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-	-	-
55	025301000100	Ekiti State Housing Corporation	-	-	-	-
56	026000100100	Bureau Of Lands	-	-	-	-
57	026000100200	Office Of Surveyor General	-	-	-	-
58	026000100400	Urban Renewal Agency	-	-	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-
		<b>TOTAL ECONOMIC SECTOR</b>	-	-	-	-
					-	
	030000000000	<b>LAW &amp; JUSTICE SECTOR</b>			-	
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	-	-	-	-
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	-	-	-	-
65	032600100300	Ekiti State Law Reform Commission		-	-	
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	-	-	-	-
					-	
	040000000000	<b>REGIONAL SECTOR</b>			-	
66	045102100100	Ministry Of Regional and Special Duties	-	-	-	-
67	045102100200	Serve EKS Steering Committee		-	-	
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	
		<b>TOTAL REGIONAL SECTOR</b>	-	-	-	-



**NOTE 10: TRANSFER FROM OTHER GOVERNMENT ENTITIES**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET, 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	-	-	-	-
71	051305200100	Ekiti State Sport Council	-	-	-	-
72	051305300100	Ekiti State Office Of Disability	-	-	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-	-	-
75	051700100400	Ekiti State Libabry Board	-	-	-	-
76	051700100500	Education Trust Funds	-	-	-	-
77	051700100600	State Universal Basic Education Board	-	-	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	-
81	051705400100	Ekiti State Scholarship Board	-	-	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-	-	-
83	052100100100	Ministry Of Health And Human Services	-	-	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-
85	052100300100	Primary Healthcare Development	-	-	-	-
86	052110200100	Hospital Management Board	-	-	-	-
87	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	-	-	-	-
88	053500100100	Ministry Of Environment	-	-	-	-
89	053501600100	State Environmental Protection Agency	-	-	-	-
90	053505300100	Ekiti State Waste Management Board	-	-	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-	-	-
						-
		TOTAL SOCIAL SECTOR	-	-	-	-
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	-	-	-	-
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	-	-	-	-

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

**PERSONNEL COST (A)**

<b>SECTORS</b>	<b>ACTUAL JAN - JUNE, 2023</b>	<b>MID-YEAR BUDGET 2023</b>	<b>VARIANCE</b>	<b>ACTUAL JAN - JUNE, 2022</b>
	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>ADMINISTRATION SECTOR</b>	1,241,352,605.42	5,679,606,998.11	4,438,254,392.69	1,750,895,794.64
<b>ECONOMIC SECTOR</b>	1,290,497,604.97	1,631,674,141.23	341,176,536.26	1,365,496,284.83
<b>LAW AND JUSTICE SECTOR</b>	108,916,356.74	117,125,275.39	8,208,918.65	105,959,739.88
<b>REGIONAL SECTOR</b>	7,609,695.25	7,939,743.27	330,048.02	6,932,866.50
<b>SOCIAL SECTOR</b>	7,211,360,402.96	7,476,138,392.73	264,777,989.77	6,744,986,902.44
<b>TOTAL (A)</b>	<b>9,859,736,665.34</b>	<b>14,912,484,550.72</b>	<b>5,052,747,885.38</b>	<b>9,974,271,588.29</b>

**PERSONNEL ANALYSIS (B)**

	<b>ACTUAL JAN - JUNE, 2023</b>	<b>MID-YEAR BUDGET 2023</b>	<b>VARIANCE</b>	<b>ACTUAL JAN - JUNE, 2022</b>
<b>TOTAL NO OF EMPLOYEES AT THE BEGINNING OF THE YEAR</b>	18,530	18,530	-	19,273
<b>TOTAL NO OF EMPLOYEES EMPLOYED IN THE YEAR</b>	146	146	-	48
<b>TOTAL NO OF EMPLOYEES RETIRED/LEFT DURING THE YEAR</b>	(280)	(280)	-	(318)
<b>TOTAL NO OF EMPLOYEES AT THE END OF THE MID-YEAR</b>	<b>18,396</b>	<b>18,396</b>	-	<b>19,003</b>

PERSONNEL ANALYSIS ©

S/N	MONTH	TOTAL NUMBER CIVIL SERVANT	AMOUNT(₦)	NUMBER SECONDARY SCHOOLS TEACHERS	AMOUNT(₦)	TOTAL NUMBER POLITICAL APPOINTEES	AMOUNT(₦)	TOTAL	AMOUNT(₦)
1	JANUARY	9649	776,364,661.61	8741	765,177,947.65	133	63,689,807.85	18523	1,605,232,417.11
2	FEBRUARY	9622	786,388,235.03	8725	763,855,165.04	153	69,705,464.09	18500	1,619,948,864.16
3	MARCH	9684	848,156,280.69	8686	796,368,568.24	155	64,895,052.94	18525	1,709,419,901.87
4	APRIL	9637	819,307,911.64	8670	757,836,492.55	155	62,202,634.29	18462	1,639,347,038.48
5	MAY	9607	817,084,813.92	8633	769,768,292.40	156	60,674,059.29	18396	1,647,527,165.61
6	JUNE	9644	811,324,688.77	8591	761,186,861.59	161	65,749,727.75	18396	1,638,261,278.11
	<b>TOTAL (A)</b>		<b>4,858,626,591.66</b>		<b>4,614,193,327.47</b>		<b>386,916,746.21</b>		<b>9,859,736,665.34</b>

**OTHERS:**

**CORPERS ALLOWANCE** 14,922,006.36

**REPATRIATION** 6,623,701.39

**LOCUM/INTERN** -

**NEIGHBORHOOD INSPECTOR** -

**TOTAL (B)** 21,545,707.75

**TOTAL SALARY DUE JAN - DEC.,2022 (A+B)** 9,881,282,373.09

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

CODE	DETAILS	ACTUAL JUNE, 2023	JAN. - MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
		₦	₦	₦	₦
210301	PENSION	3,430,626,401.43	3,000,000,000.00	(430,626,401.43)	3,219,274,681.94
210301	GRATUITY	871,119,833.86	650,280,051.37	(220,839,782.49)	1,441,072,362.67
210301	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	39,853,443.70	75,000,000.00	35,146,556.30	78,211,617.96
22020663	10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	131,268,085.58	113,000,000.00	(18,268,085.58)	78,000,000.00
	DEATH BENEFIT		-		
22020650	5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	55,475,260.00	56,000,000.00	524,740.00	-
22020649	ACTUARIAL VALUATION	-	2,500,000.00	2,500,000.00	-
	OTHERS		-		
	<b>TOTAL</b>	<b>4,528,343,024.57</b>	<b>3,896,780,051.37</b>	<b>(631,562,973.20)</b>	<b>4,816,558,662.57</b>

**NOTE 13: OVERHEAD COST**

S/N	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
1	220201	TRAVEL & TRANSPORT- GENERAL	2,031,873,311.78	2,017,136,550.24	(14,736,761.54)	797,339,767.51
2	220202	UTILITIES-GENERAL	3,957,056.00	166,635,522.69	162,678,466.69	227,384,546.50
3	220203	MATERIALS & SUPPLIES-GENERAL	176,539,113.68	242,049,346.29	65,510,232.61	459,007,571.04
4	220204	MAINTENANCE SERVICES- GENERAL	680,672,048.56	455,285,901.08	(225,386,147.48)	491,407,931.51
5	220205	TRAINING GENERAL	193,258,940.10	320,459,500.60	127,200,560.50	170,780,162.13
6	220206	OTHER SERVICES- GENERAL	6,001,228,295.94	4,428,249,826.70	(1,572,978,469.24)	5,505,269,161.62
7	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL	177,090,950.00	172,500,000.00	(4,590,950.00)	527,892,074.66
8	220208	FUEL & LUBRICANTS- GENERAL	301,160,725.00	410,946,000.00	109,785,275.00	398,006,800.20
9	220209	FINANCIAL CHARGES- GENERAL	1,879,298,005.93	-	(1,879,298,005.93)	33,956,000.00
10	220210	MISCELLANEOUS EXPENSES GENERAL	1,762,935,221.58	1,820,911,139.80	57,975,918.22	1,308,871,696.23
		<b>TOTAL</b>	<b>13,208,013,668.57</b>	<b>10,034,173,787.39</b>	<b>(3,173,839,881.18)</b>	<b>9,919,915,711.40</b>

**NOTE 13: OVERHEAD COST**

<b>S/NO</b>	<b>ADMIN CODE</b>	<b>SECTORS</b>	<b>ACTUAL JAN - JUNE, 2023</b>	<b>MID-YEAR BUDGET 2023</b>	<b>VARIANCE</b>	<b>ACTUAL JAN. - JUNE, 2022</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
1	A	<b>ADMINISTRATION SECTOR</b>	4,319,893,300.71	4,049,440,186.09	(270,453,114.63)	3,813,517,058.60
2	B	<b>ECONOMIC SECTOR</b>	7,809,019,251.76	5,139,293,496.31	(2,669,725,755.45)	5,514,642,677.90
3	C	<b>LAW AND JUSTICE SECTOR</b>	80,933,001.34	56,711,383.13	(24,221,618.21)	136,200,000.00
4	D	<b>REGIONAL SECTOR</b>	1,485,000.00	2,910,000.00	1,425,000.00	1,260,000.00
5	E	<b>SOCIAL SECTOR</b>	996,683,114.76	785,818,721.87	(210,864,392.90)	454,295,974.90
		<b>TOTAL</b>	<b>13,208,013,668.57</b>	<b>10,034,173,787.39</b>	<b>(3,173,839,881.18)</b>	<b>9,919,915,711.40</b>

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

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
1	220401	GRANTS TO PARASTATALS	11,726,576,608.28	5,649,577,720.74	(6,076,998,887.55)	6,981,751,787.51
		<b>TOTAL</b>	<b>11,726,576,608.28</b>	<b>5,649,577,720.74</b>	<b>(6,076,998,887.55)</b>	<b>6,981,751,787.51</b>

	2018 SUBVENTION PAID IN JAN. - JUNE, 2023
ESUTH	260,000,000.00
COLLEGE IJERO	20,518,539.54
EKSU	179,011,316.29
BOUESTI	175,868,638.00
<b>TOTAL ( B)</b>	<b>635,398,493.83</b>
<b>Amount Due for the Year (A-B)</b>	<b>11,091,178,114.45</b>

### NOTE 15: SUBSIDIES

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
1						
		TOTAL	-	-	-	-



**NOTE 16: DEPRECIATION CHARGES**

S/NO	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2022	REF. NOTE
		<b>₦</b>	<b>₦</b>	
	<b>PPE</b>			
1	BUILDING	1,940,630,301.69	2,279,779,408.54	32
2	INFRASTRUCTURE	10,445,129,017.54	4,865,902,626.54	32
3	PLANT AND MACHINERY	321,300,602.45	137,073,785.35	32
4	TRANSPORTATION EQUIPMENT	2,598,604,459.30	698,981,249.99	32
5	OFFICE EQUIPMENT	1,660,855,085.88	721,823,086.01	32
6	FURNITURES AND FITTINGS	620,411,969.60	261,630,331.36	32
7	SPECIALISED ASSETS	156,801,900.14		32
	<b>INVESTMENT PROPERTY</b>			
8	BUILDINGS	503,699,951.06	359,646,250.00	33
	<b>TOTAL</b>	<b>18,247,433,287.67</b>	<b>9,324,836,737.79</b>	

**NOTE 17: IMPAIRMENT CHARGES**

S/NO	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2022	REF. NOTE
		₦	₦	
	<b>PPE</b>			
1	BUILDING			
2	INFRASTRUCTURE			
3	PLANT AND MACHINERY			
4	TRANSPORTATION EQUIPMENT			
5	OFFICE EQUIPMENT			
6	FURNITURES AND FITTINGS			
7	SPECIALISED ASSETS			
	<b>INVESTMENT PROPERTY</b>			
8	BUILDINGS			
	<b>INTANGIBLE ASSETS</b>			
	<b>INVESTMENTS</b>			
	<b>TOTAL</b>	-	-	

**NOTE 18: AMORTIZATION CHARGES**

S/NO	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2022	REF. NOTE
		₦	₦	
	<b>TOTAL</b>	-	-	

**NOTE 19: BAD DEBT CHARGES**

S/NO	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2022	REF. NOTE
		₦	₦	
	<b>FOREIGN BAD DEBT CHARGES</b>			
	BILATERAL BAD DEBT CHARGES			
	MULTILATERALL BAD DEBT CHARGES			
	<b>DOMESTIC BAD DEBT CHARGES</b>			
	BAD DEBTS CHARGES - FEDERAL			
	BAD DEBTS CHARGES - STATES			
	BAD DEBTS CHARGES - LOCAL GOVERNMENTS			
	BAD DEBTS CHARGES - MDAS			
	BAD DEBTS CHARGES - COMMERCIAL DEBTS			
	BAD DEBTS CHARGES - OTHER DEBTS			
	<b>TOTAL</b>	-	-	

### NOTE 20: PUBLIC DEBT CHARGES

		ACTUAL	MID-YEAR BUDGET	VARIANCE	ACTUAL
CODE	DETAILS	JAN - JUNE, 2023	2023		JAN - JUNE, 2022
		₦	₦	₦	₦
220602	DOMESTIC LOAN INTEREST CHARGES	5,405,610,969.45	-		3,851,059,608.02
220601	FOREIGN LOAN INTEREST CHARGES	219,767,597.02	8,494,558,992.81		184,004,405.94
	<b>TOTAL (A)</b>	<b>5,625,378,566.47</b>	<b>8,494,558,992.81</b>		<b>4,035,064,013.96</b>

APPROVED BUDGET 2023

2022

₦

16,989,117,985.62

17,526,307,550.83

**NOTE 21: TRANSFER FROM OTHER GOVERNMENT ENTITIES**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
	10000000000	<b>Administration Sector</b>				
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	-	-	-	-
3	011100300100	Ekiti State Boundary Commission	-	-	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-
8	011101000100	Office Of Transformation And Strategy	-	-	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-	-	-
12	011103700100	Muslim Pilgrim Board	-	-	-	-
13	011103800100	Christian Pilgrim Board	-	-	-	-
14	011111200100	General Adminsitration Department	-	-	-	-
15	011111300100	Ekiti State Pension Commission	-	-	-	-
16	011111300200	Pension Transition Arrangement Department	-	-	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-
18	011200100100	Ekiti State House Of Assembly	-	-	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-	-	-
23	014000100100	Ekiti State Auditor General Office	-	-	-	-
24	014000200100	Local Government Auditor General Office	-	-	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-
27	016101300200	Political And Economic Affairs	-	-	-	-
28	016101700100	Cabinet And Special Services	-	-	-	-
		<b>TOTAL ADMINISTRATION SECTOR</b>	-	-	-	-
					-	
	020000000000	<b>ECONOMIC SECTOR</b>			-	
29	021500100100	Ministry Of Agriculture And Food Security	-	-	-	-
30	021510200100	Agricultural Development Programme	-	-	-	-
31	021510900100	Ekiti State Forestry Commission	-	-	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-
34	022000100100	Ministry Of Finance	-	-	-	-
35	022000700100	Office Of The Accountant General	-	-	-	-

**NOTE 21: TRANSFER FROM OTHER GOVERNMENT ENTITIES**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
36	022000701100	Central Internal Audit	-	-	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-
38	022000800200	Signage And Advertisement Agency	-	-	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-
41	022700700100	Job Creation And Employment Agency	-	-	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-	-	-
43	023100100100	Ekiti State Electricity Board	-	-	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-	-	-
45	023400100100	Ministry Of Works And Transportation	-	-	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-	-	-
50	023800200100	State Bureau Of Statistics	-	-	-	-
51	025000100100	Fiscal Responsibility Commission	-	-	-	-
52	025200100100	Ekiti State Water Corporation	-	-	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-	-	-
55	025301000100	Ekiti State Housing Corporation	-	-	-	-
56	026000100100	Bureau Of Lands	-	-	-	-
57	026000100200	Office Of Surveyor General	-	-	-	-
58	026000100400	Urban Renewal Agency	-	-	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-
		<b>TOTAL ECONOMIC SECTOR</b>	-	-	-	-
					-	
	030000000000	<b>LAW &amp; JUSTICE SECTOR</b>			-	
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	-	-	-	-
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	-	-	-	-
65	032600100300	Ekiti State Law Reform Commission		-	-	
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	-	-	-	-
					-	
	040000000000	<b>REGIONAL SECTOR</b>			-	
66	045102100100	Ministry Of Regional and Special Duties	-	-	-	-
67	045102100200	Serve EKS Steering Committee		-	-	
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	
		<b>TOTAL REGIONAL SECTOR</b>	-	-	-	-



**NOTE 21: TRANSFER FROM OTHER GOVERNMENT ENTITIES**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
				-	-	
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	-	-	-	-
71	051305200100	Ekiti State Sport Council	-	-	-	-
72	051305300100	Ekiti State Office Of Disability	-	-	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-	-	-
75	051700100400	Ekiti State Libabry Board	-	-	-	-
76	051700100500	Education Trust Funds	-	-	-	-
77	051700100600	State Universal Basic Education Board	-	-	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	-
81	051705400100	Ekiti State Scholarship Board	-	-	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-	-	-
83	052100100100	Ministry Of Health And Human Services	-	-	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-
85	052100300100	Primary Healthcare Development	-	-	-	-
86	052110200100	Hospital Management Board	-	-	-	-
87	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	-	-	-	-
88	053500100100	Ministry Of Environment	-	-	-	-
89	053501600100	State Environmental Protection Agency	-	-	-	-
90	053505300100	Ekiti State Waste Management Board	-	-	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-	-	-
						-
		TOTAL SOCIAL SECTOR	-	-	-	-
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	-	-	-	-
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	-	-	-	-

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

SUPPL. NO		ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
		₦	₦	₦	
11A	Special Programmes/Projects	1,371,199,108.98	6,994,238,644.81	5,071,460,690.46	1,609,165,280.47
11B	Projects Financed by grants	551,578,845.37			569,319,369.65
	TOTAL	1,922,777,954.35	6,994,238,644.81	5,071,460,690.46	2,178,484,650.12

FINAL BUDGET 2022

₦

13,988,477,289.61

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

S/NO	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2022	REF. NOTE
		₦	₦	
	DISPOSAL OF PPE			
	DISPOSAL OF INVESTMENT PROPERTY			
	DISPOSAL OF INTANGIBLE ASSET			
	TOTAL			

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

S/NO	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2022	REF. NOTE
		₦	₦	
	GAIN ON EXCHANGE TRANSACTION			
	LOSS ON EXCHANGE TRANSACTION			
	TOTAL			

**NOTE 24: SHARE OF SURPLUS/(DEFICITS) IN ASSOCIATE/JOINT VENTURES**

S/NO	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2022	REF. NOTE
		₦	₦	
	<b>TOTAL</b>			

**NOTE 25: MINORITY INTEREST SHARE OF SURPLUS/(DEFICIT)**

S/NO	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2022	REF. NOTE
		₦	₦	
	<b>MINORITY INTEREST SHARE OF SURPLUS/(DEFICIT)</b>			
	<b>TOTAL</b>			

**NOTE 26: CASH AND CASH EQUIVALENT AS AT 30/06/2023**  
**RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 30/06/2023**

				JUNE, 2023	JUNE, 2022
S/NO	MDA	BANKS	ACCOUNT DETAILS	CLOSING BALANCES ₦	CLOSING BALANCES ₦
1	Treasury	Access	CAPITAL 1	196,953,032.56	123,692,729.51
2	Treasury	Access	E- PAYROLL MDAS	236,274,567.22	18,083,706.36
3	Treasury	Access	E- PAYROLL PENSION	13,894,537.63	5,906,299.84
4	Treasury	Access	EKSG TREASURY ACCOUNT	1,971,236,345.03	898,331,852.80
5	Treasury	Access	CSS	2,080,924.54	22,207,696.75
6	Treasury	Access	FAAC	-	887,105,296.67
7	Treasury	Access	HEALTH INTERVENTION	370,414,320.59	367,682,923.29
8	Treasury	ECO	CAPITAL	418,230.93	419,862.83
9	Treasury	FIRST	ECOLOGICAL FUND	16,799,075.84	76,486,923.43
10	Treasury	HERITAGE	IGR	136,407,966.56	95,807,767.55
11	Treasury	KEYSTONE	IGR	83,796.66	83,796.66
12	Treasury	POLARIS	CRF	79,296,620.80	111,518,883.54
13	Treasury	PREMIUM TRUST	FAAC	1,073,163,882.68	-
14	Treasury	PREMIUM TRUST	IGR	1,011,205,736.50	-
15	Treasury	PREMIUM TRUST	TSA	2,918,002,554.92	-
16	Treasury	PREMIUM TRUST	PENSION PAYROLL	56,737,742.45	-
17	Treasury	PREMIUM TRUST	MDA E-PAYROLL	22,746,569.96	-
18	Treasury	PREMIUM TRUST	CSS	3,500.00	-
19	Treasury	PROVIDUS	RESERVE	269,732.17	269,732.17
20	Treasury	STANBIC	CAPITAL	19,262.04	19,262.04
21	Treasury	STERLING	RESERVE FUND	54,405,673.39	54,405,173.39
22	Treasury	STERLING	CSS	709,843.43	8,737,397.77
23	Treasury	STERLING	CACS REPAYMENT	86,196,329.07	139,371,363.79
24	Treasury	STERLING	CACS 2	28,596,851.57	1,475,086.99
25	Treasury	STERLING	VAT	623,081,653.71	2,022,902,075.91
26	Treasury	STERLING	CAPITAL	364,455,813.23	363,691,760.97
27	Treasury	STERLING	OJA OBA	28,091,129.89	13,202,769.75
28	Treasury	STERLING	RESERVE	18,098,140.65	18,098,140.65
29	Treasury	STERLING	SEVERANCE	3,873,992.08	5,885,716.48
30	Treasury	STERLING	IGR EXPENDITURE	116,479,406.22	-
31	Treasury	UBA	CAPITAL	50.00	5,679,204.11
32	Treasury	UBA	FURNITURE ALLOWANCE	3,749,722.54	5,342,121.42
33	Treasury	UBA	IGR EXPENDITURE	(234.04)	(175.73)
34	Treasury	UBA	COVID - 19 PANDEMIC	350.00	350.00
35	Treasury	UBA	SOVEREIGN WEALTH	1,200,000,826.00	-
36	Treasury	UNION	CAPITAL	64,901.59	64,901.59
37	Treasury	UNION	LAPTOP REPAYMENT	385,612.32	244,874.47
38	Treasury	UNITY	IGR EXPENDITURE	1,261,214.28	1,261,214.28
39	Treasury	WEMA	NG CARES	-	106,110.23
40	Treasury	WEMA	EKSG REMMITTANCE	43.75	1.25

**NOTE 26: CASH AND CASH EQUIVALENT AS AT 30/06/2023**  
**RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 30/06/2023**

				JUNE, 2023	JUNE, 2022
41	Treasury	WEMA	INTEREST	403,967.36	403,967.36
42	Treasury	WEMA	PROCEED FROM SHARES	3,349.57	412,316.34
43	Treasury	WEMA	OJA-OBA MODERN MARKET	1,904.00	1,904.00
44	Treasury	WEMA	UNICEF GCC	1,883.38	1,883.38
45	Treasury	WEMA	SFTAS	71,044,104.58	-
46	Treasury	ZENITH	CRF	5,361,180.02	5,361,180.02
47	Treasury	ZENITH	IGR EXPENDITURE	208.75	1,616,438.75
			<b>TOTAL</b>	<b>10,712,276,316.42</b>	<b>5,255,882,510.61</b>

**EKSG IGR COLLECTION ACCOUNT BALANCES AS AT 30TH JUNE, 2023**

				JUNE '2023	JUNE '2022
1	Treasury	ACCESS	DRV LICENCE	2,577,200.00	4,798,875.00
2	Treasury	ACCESS	LEGAL FEE	1,258,931.21	884,081.98
3	Treasury	ACCESS	TRAFFIC OFFENCE	1,407,794.30	54930
4	Treasury	ACCESS	EKSG CONS REV ACCOUNT	1,805,227.12	2,753,387.41
5	Treasury	ECO	EKSG IGR COLLECTION ACCOUNT	-	349,924.17
6	Treasury	FCMB	EKSG PAYDIRECT ACCT WHT/ STAMP	4,832,408.41	8,440,837.66
7	Treasury	FIDELITY	EKSG REVENUE ACCOUNT	17,615,751.42	17,375,558.16
8	Treasury	FIDELITY	EKSG TAXI & BUS FEES	1,236,446.25	511,446.25
9	Treasury	FIRST	EKSG REVENUE ACCOUNT	2,524,650.00	7,855,375.00
10	Treasury	FIRST	EKSG INSURANCE COMM.	-	39.39
11	Treasury	FIRST	EKSG IGR CONSUL ACCT	769,317.70	779,156.46
12	Treasury	FIRST	EKSG PLATE NUMBER	964,503.40	
13	Treasury	FIRST	EKSG OKADA FEES	180,083.35	78.46
14	Treasury	FIRST	EKSG CONSOLIDATED IGR ACCOUNT	75,620,878.10	45,994,416.03
15	Treasury	HERITAGE	COMM DEVELOPMENT	114,197,433.57	13,427,744.76
16	Treasury	HERITAGE	EKSG CONSOLIDATED IGR ACCOUNT	103,873,580.27	56,181,841.71
17	Treasury	KEYSTONE	EKS IGR COLLECTION ACCOUNT	110,071.12	57,117.34
18	Treasury	POLARIS	EKSG IGR REMITTANCE	712,192.05	562,629.09
19	Treasury	POLARIS	EKSG VEHICLE REG	45,670.88	45,670.00
20	Treasury	POLARIS	EKSG IGR PAYDIRECT	42,332,340.06	25,611,533.24
21	Treasury	PROVIDUS	EKSG IGR CONSOLIDATED	-	110,428,109.18
22	Treasury	STANBIC IBTC	EKSGIGR CENTRAL REMIT ACCOUNT	5,231,858.44	4,742,042.48
23	Treasury	STERLING	EKSG IGR E-PAY ACCOUNT	1.00	1.00
24	Treasury	UBA	EKSG GOVT. CONS. IGR	12,735,343.69	10,128,887.16
25	Treasury	UNION	EKSG TIPPER	958.25	958.25
26	Treasury	UNION	EKSG HOUSING DEBT RECOV	20,508,448.00	
27	Treasury	UNION	EKSG CON. ACCOUNT	1,998,520.86	1,274,642.94
28	Treasury	WEMA	REVENUE E-PAY ACCOUNT	2,122,288.48	3,123,225.98
29	Treasury	WEMA	EKSG TRYCIRCLE/AKOTO	381,363.95	90,175.95
30	Treasury	ZENITH	EKSG IGR DISTRI ACCT	8,310,660.73	NOT VALID
		<b>TOTAL ©</b>	<b>TOTAL</b>	<b>423,353,922.61</b>	<b>315,472,685.05</b>

**NOTE 26: CASH AND CASH EQUIVALENT AS AT 30/06/2023**  
**RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 30/06/2023**

				JUNE, 2023	JUNE, 2022
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**RECONCILED CASH BOOK BALANCES OF MDAs AS AT 30/06/2023**

		MDA		JUNE '2023	JUNE '2022
1		EDUCATION TRUST FUND (D)		34,040,154.77	11,993,045.16
		SUBEB		2,413,904,707.52	
		<b>TOTAL</b>		<b>2,447,944,862.29</b>	<b>11,993,045.16</b>



**NOTE 26: CASH AND CASH EQUIVALENT AS AT 30/06/2023**  
**RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 30/06/2023**

				JUNE, 2023	JUNE, 2022
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**RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (PFMU)**

				<b>JUNE '2023</b>	<b>JUNE '2022</b>
		BALANCE B/F		1,588,610,578.67	3,973,676,164.00
	ADD:	TOTAL LOAN RECEIVED DURING THE YEAR		<u>6,623,479,450.49</u>	<u>3,554,471,997.93</u>
				8,212,090,029.16	7,528,148,161.93
	LESS:	AMOUNT UTILIZED DURING THE YEAR		(2,861,635,452.22)	(1,524,721,065.93)
		<b>CLOSING BALANCE</b>		<b>5,350,454,576.94</b>	<b>6,003,427,096.00</b>

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

				<b>JUNE '2023</b>	
		BALANCE B/F		303,749.41	
	ADD:	TOTAL LOAN RECEIVED DURING THE YEAR		<u>-</u>	
				303,749.41	
	LESS:	AMOUNT UTILIZED DURING THE YEAR		-	
		<b>CLOSING BALANCE</b>		<b>303,749.41</b>	-

**NOTE 26: CASH AND CASH EQUIVALENT AS AT 30/06/2023**  
**RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 30/06/2023**

				JUNE, 2023	JUNE, 2022
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**RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (MINISTRY OF HEALTH)**

				<b>JUNE '2023</b>	
		BALANCE B/F		79,906,350.52	
	ADD:	TOTAL LOAN RECEIVED DURING THE YEAR		<u>9,253,500.00</u>	
				89,159,850.52	
	LESS:	AMOUNT UTILIZED DURING THE YEAR		(74,220,530.25)	
		<b>CLOSING BALANCE</b>		<b>14,939,320.27</b>	

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

				<b>JUNE '2023</b>	
		BALANCE B/F		209,691,005.35	
	ADD:	TOTAL LOAN RECEIVED DURING THE YEAR		<u>34,928,006.00</u>	
				244,619,011.35	
	LESS:	AMOUNT UTILIZED DURING THE YEAR		(111,543,125.91)	
		<b>CLOSING BALANCE</b>		<b>133,075,885.44</b>	-

<b>DOLLAR ACCOUNT</b>					
<b>S/NO</b>				<b>AMOUNT (\$)</b>	<b>AMOUNT (\$)</b>
1	Treasury	WEMA	COVID-19 DOLLAR	100	100
		<b>TOTAL (B) NAIRA VALUE 100 *N769.25</b>		<b><u>76,925.00</u></b>	<b>41,299.00</b>

**NOTE:** The Closing Rate of dollar to naira was N412.99 as at 30TH June, 2022

		<b>TOTAL CASH BOOK BALANCES</b>		<b>19,082,425,558.38</b>	<b>11,586,816,635.82</b>
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**NOTE 27 A: RECEIVABLES (ADVANCES)**

S/NO	MDA	AS AT 30/06/2023	AS AT 30/06/2022	REF. NOTE
	<b>TREASURY</b>	<b>₦</b>	<b>₦</b>	
1	WEMA SHARES	46,819,527.60	46,950,622.13	<b>12</b>
2	ADVANCES	3,208,544,375.71	3,225,447,563.48	
3	Loan to other tiers of Government	1,179,616,742.52	1,273,986,201.96	
4	Tax Receivable	4,764,527,291.54		
	<b>TOTAL RECEIVABLE</b>	<b>9,199,507,937.37</b>	<b>4,546,384,387.57</b>	

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

## NOTE 28: PREPAYMENTS

[illegible]

**NOTE 29 A : INVENTORIES**

S/NO	CLASSIFICATION BY FUNCTION	AS AT 30/06/2023	AS AT 30/06/2022	REF. NOTE
		₦	₦	
1	ENGINEERING STORES	-		
2	MEDICAL STORES	-		
3	INDUSTRIAL & CHEMICAL STORES	-		
4	AMMUNITIONS	-		
5	FUEL & LUBRICANTS	-		
6	AGRICULTURAL INPUTS	-		
7	FARM STOCK	-		
8	SCHOLASTIC MATERIALS	-		
9	STATIONERIES STORES	-		
10	PRINTED MATERIALS	-		
11	BUILDING MATERIALS	-		
12	STRATEGIC STOCK PILES	-		
13	UNISSUED CURRENCY	-		
14	STAMPS & OTHER POSTAL SERVICES SUPPLIES HELD FOR SALE	-		
15	PROPERTY HELD FOR SALE	-		
16	AIRCRAFT SPARE STORE	-		
17	COMPUTER/INFORMATION TECHNOLOGY STORE	-		
18	PROVISIONAL STORE	-		
19	EQUIPMENT STORE	-		
20	PROJECTS STORE (IPPIS, GIFMIS, IPSAS , ETC)	-		
21	ELECTRICAL/ELECTRONIC STORE	-		
22	GRAINS STORE	-		
23	PERISHABLE STORE	-		
24	MOTOR SPARE STORE	-		
25	RAIL SPARE STORE	-		
26	SHIP SPARE STORE	-		
27	FURNITURE STORE	-		

<b>28</b>	PLANT/ EQUIPMENT STORE	-		
<b>29</b>	PLANT/ EQUIPMENT SPARE STORE	-		
<b>30</b>	ANIMAL FEED STORE	-		
<b>31</b>	VETERINARY STORE	-		
<b>32</b>	CLASS WARE/APPARATUS STORE	-		
<b>33</b>	LABORATORY EQUIPMENT STORE	-		
<b>34</b>	UNIFORM STORE	-		
<b>35</b>	OTHER STOCKS	-		
<b>36</b>	WORK-IN-PROGRESS (INVENTORIES UNDER CONST	-		
		-		
	<b>TOTAL</b>	-	-	

**NOTE 29 B : INVENTORIES BY SECTOR**

<b>S/NO</b>	<b>CLASSIFICATION BY SECTORS</b>	<b>AS AT 30/06/2023</b>	<b>AS AT 30/06/2022</b>	<b>REF. NOTE</b>
		<b>₦</b>	<b>₦</b>	
	<b>ADMINISTRATION SECTOR</b>			
	<b>ECONOMIC SECTOR</b>			
	<b>LAW AND JUSTICE SECTOR</b>			
	<b>REGIONAL SECTOR</b>			
	<b>SOCIAL SECTOR</b>			
	<b>TOTAL</b>			

### NOTE 30: LONG TERM LOANS

S/NO	DETAILS	AS AT 30/06/2023	AS AT 30/06/2022	REF. NOTE
		₦	₦	₦
1	<b>DOMECTIC LOAN</b>			
	LOAN TO LOCAL GOVERNMENTS			
2	<b>FOREGN LOAN</b>			
	<b>TOTAL</b>	-	-	

### NOTE 31: INVESTMENTS

S/NO		AS AT 30/06/2023	AS AT 30/06/2022	REF. NOTES
	<b>LOCAL INVESTMENTS</b>	<b>₦</b>	<b>₦</b>	
1	STOCKS (SHARES IN QUATED COMPANIES)	1,101,280,282.00	-	
2	IKUN EKITI DIARY FARM & PRODUCTIONS (ASSOCIATE)	988,244,342.00	988,244,342.00	
3	IRE CLAY PRODUCTS LTD (ASSCIATE)	186,900,000.00	267,000,000.00	
	<b>TOTAL</b>	<b>2,276,424,624.00</b>	<b>1,255,244,342.00</b>	



**NOTE 32 AND 33: SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (PPE) & INVESTMENT PROPERTY**

	LAND	BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT(FIXED ASSET GENERAL)	OFFICE EQUIPMENT	FURNITURES & FITTINGS	SPECIALISED ASSET	TOTAL PPE	INVESTMENT PROPERTY
DEPRECIATION RATE	0%	2%	5%	10%	20%	25%	20%	10%		2%
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
COST AS AT 1/1/2023	21,184,532,650.48	96,497,407,795.59	207,612,942,189.95	3,192,710,630.00	10,777,052,805.15	6,228,017,661.33	2,978,679,307.01	1,568,019,001.42	<b>350,039,362,040.93</b>	25,184,997,553.16
ADDITION DURING THE YEAR	22,347,312.12	534,107,289.08	1,289,638,160.94	20,295,394.54	2,215,969,491.33	415,402,682.18	123,380,541.00	-	<b>4,621,140,871.19</b>	-
WIP COMPLETED (CLASSIFIED)	-	-	-	-	-	-	-	-	-	-
DISPOSAL	-	-	-	-	-	-	-	-	-	-
REVALUATION SURPLUS/ DEFICIT	-	-	-	-	-	-	-	-	-	-
COST AS AT 30/06/2023	<b>21,206,879,962.60</b>	<b>97,031,515,084.67</b>	<b>208,902,580,350.89</b>	<b>3,213,006,024.54</b>	<b>12,993,022,296.48</b>	<b>6,643,420,343.51</b>	<b>3,102,059,848.01</b>	<b>1,568,019,001.42</b>	<b>354,660,502,912.12</b>	<b>25,184,997,553.16</b>
DEPRECIATION:									-	
DEPRECIATION AS AT 01/01/2023	-	30,178,087,172.36	45,057,494,079.70	1,412,349,523.19	7,137,517,391.97	4,915,743,186.93	2,570,915,297.62	156,801,900.14	<b>91,428,908,551.91</b>	2,157,877,500.00
DEPRECIATION CHARGE FOR THE PERIOD	-	1,940,630,301.69	10,445,129,017.54	321,300,602.45	2,598,604,459.30	1,660,855,085.88	620,411,969.60	156,801,900.14	<b>17,743,733,336.61</b>	503,699,951.06
DISPOSAL	-	-	-	-	-	-	-	-	-	-
ACCUMULATED DEP. AS AT 30/06/2023	-	<b>32,118,717,474.05</b>	<b>55,502,623,097.25</b>	<b>1,733,650,125.64</b>	<b>9,736,121,851.26</b>	<b>6,576,598,272.81</b>	<b>3,191,327,267.22</b>	<b>313,603,800.28</b>	<b>109,172,641,888.52</b>	<b>2,661,577,451.06</b>
CARRYING AMOUNT (NBV) AS AT 30/06/2023	<b>21,206,879,962.60</b>	<b>64,912,797,610.62</b>	<b>153,399,957,253.64</b>	<b>1,479,355,898.90</b>	<b>3,256,900,445.22</b>	<b>66,822,070.70</b>	<b>(89,267,419.21)</b>	<b>1,254,415,201.14</b>	<b>245,487,861,023.60</b>	<b>22,523,420,102.10</b>
AS AT 30/06/2022	<b>3,074,214,162.00</b>	<b>60,663,257,917.00</b>	<b>155,093,355,465.00</b>	<b>1,511,323,462.00</b>	<b>1,308,724,419.00</b>	<b>1,694,022,830.00</b>	<b>379,493,546.00</b>	-	<b>223,724,391,801.00</b>	<b>11,868,326,250.00</b>

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

S/NO		CLASSIFICATION	DETAILS	AMOUNT	TOTAL
				₦	₦
	BAL BF	BUILDING	EYITAYO HOUSING ESTATE (FOUNTAIN HOLDING )	123,662,860.00	123,662,860.00
		INFRASTRUCTURE		4,669,701,922.24	
					4,669,701,922.24
			GRAND TOTAL		4,793,364,782.24



**NOTE 34: SCHEDULE OF AMORTIZATION**

	<b>GOODWILL</b>	<b>PATENT</b>	<b>SOFTWARE</b>	<b>TRADEMARK</b>	<b>COPYRIGHT</b>	<b>OTHERS</b>	<b>TOTAL</b>
<b>RATE</b>							
	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
COST AS AT 1/1/2023							-
ADDITION DURING THE YEAR							-
WIP COMPLETED (CLASSIFIED)							-
DISPOSAL							-
REVALUATION SURPLUS/ DEFICIT							-
<b>COST AS AT 30/06/2023</b>	-	-	-	-	-	-	-
<b>DEPRECIATION:</b>							-
DEPRECIATION AS AT 01/01/2023	-						-
CHARGE FOR THE PERIOD	-						-
DISPOSAL	-						-
<b>ACCUMULATED DEP. AS AT 30/06/2023</b>	-						-
<b>CARRYING AMOUNT (NBV) AS AT 30/06/2023</b>	-	-	-	-	-	-	-
<b>AS AT 30/06/2022</b>							

**NOTE 35: DEPOSITS (CONTRACT RETENTION FEES)**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	ACTUAL JAN. - JUNE, 2022
	10000000000	<b>Administration Sector</b>	<b>₦</b>	<b>₦</b>
1	011100100100	Government House And Protocol	-	-
2	011100100200	Deputy Governor's Office	-	-
3	011100300100	Ekiti State Boundary Commission	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-
8	011101000100	Office Of Transformation And Strategy	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-
12	011103700100	Muslim Pilgrim Board	-	-
13	011103800100	Christian Pilgrim Board	-	-
14	011111200100	General Adminsitration Department	-	-
15	011111300100	Ekiti State Pension Commission	-	-
16	011111300200	Pension Transition Arrangement Department	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-
18	011200100100	Ekiti State House Of Assembly	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-
23	014000100100	Ekiti State Auditor General Office	-	-
24	014000200100	Local Government Auditor General Office	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-
27	016101300200	Political And Economic Affairs	-	-
28	016101700100	Cabinet And Special Services	-	-
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>-</b>	<b>-</b>
	020000000000	<b>ECONOMIC SECTOR</b>		
29	021500100100	Ministry Of Agriculture And Food Security	-	-
30	021510200100	Agricultural Development Programme	-	-
31	021510900100	Ekiti State Forestry Commission	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-
34	022000100100	Ministry Of Finance	-	-
35	022000700100	Office Of The Accountant General	-	-

**NOTE 35: DEPOSITS (CONTRACT RETENTION FEES)**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	ACTUAL JAN. - JUNE, 2022
			₦	₦
36	022000701100	Central Internal Audit	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-
38	022000800200	Signage And Advertisement Agency	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-
41	022700700100	Job Creation And Employment Agency	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-
43	023100100100	Ekiti State Electricity Board	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-
45	023400100100	Ministry Of Works And Transportation	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-
50	023800200100	State Bureau Of Statistics	-	-
51	025000100100	Fiscal Responsibility Commission	-	-
52	025200100100	Ekiti State Water Cooperation	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-
55	025301000100	Ekiti State Housing Corporation	-	-
56	026000100100	Bureau Of Lands	-	-
57	026000100200	Office Of Surveyor General	-	-
58	026000100400	Urban Renewal Agency	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-
		<b>TOTAL ECONOMIC SECTOR</b>	-	-
	030000000000	<b>LAW &amp; JUSTICE SECTOR</b>		
60	031800100100	The Judiciary		
61	031801100100	Ekiti State Judicial Service Commission		
62	032600000000	Ministry Of Justice	-	-
63	032600100100	Ekiti State Citizen's Right		
64	032600100200	Office Of Public Defender	-	-
65	032600100300	Ekiti State Law Reform Commission		
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	-	-
	040000000000	<b>REGIONAL SECTOR</b>		
66	045102100100	Ministry Of Regional and Special Duties	-	-
67	045102100200	Serve EKS Steering Committee		
68	045102100300	Serve EKS		
69	045102100400	Subvention To Dawn Commission		
		<b>TOTAL REGIONAL SECTOR</b>	-	-

**NOTE 35: DEPOSITS (CONTRACT RETENTION FEES)**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	ACTUAL JAN. - JUNE, 2022
			₦	₦
	050000000000	SOCIAL SECTOR		
70	051300100100	Ministry Of Youth And Sport Development	-	-
71	051305200100	Ekiti State Sport Council	-	-
72	051305300100	Ekiti State Office Of Disability	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-
75	051700100400	Ekiti State Libabry Board	-	-
76	051700100500	Education Trust Funds	-	-
77	051700100600	State Universal Basic Education Board	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-
81	051705400100	Ekiti State Scholarship Board	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-
83	052100100100	Ministry Of Health And Human Services	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-
85	052100300100	Primary Healthcare Development	-	-
86	052110200100	Hospital Management Board	-	-
87	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSD	-	-
88	053500100100	Ministry Of Environment	-	-
89	053501600100	State Environmental Protection Agency	-	-
90	053505300100	Ekiti State Waste Management Board	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-
				-
		TOTAL SOCIAL SECTOR	-	-
		SUMMARY BY SECTOR		
	A	ADMINISTRATION SECTOR	-	-
	B	ECONOMIC SECTOR	-	-
	C	LAW AND JUSTICE SECTOR	-	-
	D	REGIONAL SECTOR	-	-
	E	SOCIAL SECTOR	-	-
		TOTAL (A)	-	-

### NOTE 36: SHORT TERM LOANS AND DEBTS

	BANK OVERDRAFT			REF. NOTE
	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2022	
		₦	₦	
	BALANCE BROUGHT FORWARD			
	ADD:			
	ADDITION DURING THE YEAR			
	ACCUMMULATED INTEREST/CHARGES			
	SUB TOTAL (A)			
	LESS:			
	REPAYMENT FOR THE YEAR			
	ACCUMMULATED INTEREST/CHARGES PAID IN THE YEAR.			
	LOAN RECLASSIFICATION			
	SUB TOTAL (B)			
	CLOSING BALANCE AS AT 31ST DECEMBER (A-B)			
	<b>TOTAL</b>	-	-	



### NOTE 37: UNREMITTED DEDUCTIONS

DETAILS					<b>₦</b>
UNREMITTED DEDUCTIONS FROM SALARY:					
NHIS					-
CONTRIBUTORY PENSION SCHEME					92,453,059.62
UNION DUES					156,044,989.65
COOPERATIVE SOCIETY					3,387,049,580.00
NATIONAL HOUSING FUND					276,502,442.17
LOAN DEDUCTIONS					396,752,978.26
<b>SUB-TOTAL</b>					<b>4,308,803,049.70</b>
<b>TOTAL</b>					<b>4,308,803,049.70</b>

### NOTE 38: PAYABLES BY NATURE

				REF. NOTE
	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2022	
		₦	₦	
	PERSONNEL EMOLUMENTS	2,687,920,701.74	4,021,971,739.05	
	PENSION AND GRATUITY	13,139,965,298.12	13,879,329,574.27	
	PROFESSIONAL FEES	-		
	GOOD AND SERVICES	-		
	UTILITIES	-		
	CONTRACTORS ARREARS	1,407,548,661.43	1,377,300,579.14	
	OTHERS (JUDGEMENT DEBT)	384,263,649.60	471,263,649.60	
	<b>TOTAL</b>	<b>17,619,698,310.89</b>	<b>19,749,865,542.06</b>	

**NOTE 38: PAYABLES BY MDAs**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	ACTUAL JAN. - JUNE, 2022
	10000000000	<b>Administration Sector</b>	<b>₦</b>	<b>₦</b>
1	011100100100	Government House And Protocol	-	-
2	011100100200	Deputy Governor's Office	-	-
3	011100300100	Ekiti State Boundary Commission	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-
8	011101000100	Office Of Transformation And Strategy	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-
12	011103700100	Muslim Pilgrim Board	-	-
13	011103800100	Christian Pilgrim Board	-	-
14	011111200100	General Adminsitration Department	-	-
15	011111300100	Ekiti State Pension Commission	-	-
16	011111300200	Pension Transition Arrangement Department	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-
18	011200100100	Ekiti State House Of Assembly	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-
23	014000100100	Ekiti State Auditor General Office	-	-
24	014000200100	Local Government Auditor General Office	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-
27	016101300200	Political And Economic Affairs	-	-
28	016101700100	Cabinet And Special Services	-	-
		<b>TOTAL ADMINISTRATION SECTOR</b>	-	-
	020000000000	<b>ECONOMIC SECTOR</b>		
29	021500100100	Ministry Of Agriculture And Food Security	-	-
30	021510200100	Agricultural Development Programme	-	-
31	021510900100	Ekiti State Forestry Commission	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-
34	022000100100	Ministry Of Finance	-	-
35	022000700100	Office Of The Accountant General	-	-

**NOTE 38: PAYABLES BY MDAs**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	ACTUAL JAN. - JUNE, 2022
			<b>₦</b>	<b>₦</b>
36	022000701100	Central Internal Audit	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-
38	022000800200	Signage And Advertisement Agency	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-
41	022700700100	Job Creation And Employment Agency	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-
43	023100100100	Ekiti State Electricity Board	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-
45	023400100100	Ministry Of Works And Transportation	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-
50	023800200100	State Bureau Of Statistics	-	-
51	025000100100	Fiscal Responsibility Commission	-	-
52	025200100100	Ekiti State Water Cooperation	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-
55	025301000100	Ekiti State Housing Corporation	-	-
56	026000100100	Bureau Of Lands	-	-
57	026000100200	Office Of Surveyor General	-	-
58	026000100400	Urban Renewal Agency	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-
		<b>TOTAL ECONOMIC SECTOR</b>	-	-
	030000000000	<b>LAW &amp; JUSTICE SECTOR</b>		
60	031800100100	The Judiciary		
61	031801100100	Ekiti State Judicial Service Commission		
62	032600000000	Ministry Of Justice	-	-
63	032600100100	Ekiti State Citizen's Right		
64	032600100200	Office Of Public Defender	-	-
65	032600100300	Ekiti State Law Reform Commission		
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	-	-
	040000000000	<b>REGIONAL SECTOR</b>		
66	045102100100	Ministry Of Regional and Special Duties	-	-
67	045102100200	Serve EKS Steering Committee		
68	045102100300	Serve EKS		
69	045102100400	Subvention To Dawn Commission		
		<b>TOTAL REGIONAL SECTOR</b>	-	-

**NOTE 38: PAYABLES BY MDAs**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	ACTUAL JAN. - JUNE, 2022
			<b>₦</b>	<b>₦</b>
	050000000000	SOCIAL SECTOR		
70	051300100100	Ministry Of Youth And Sport Development	-	-
71	051305200100	Ekiti State Sport Council	-	-
72	051305300100	Ekiti State Office Of Disability	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-
75	051700100400	Ekiti State Libabry Board	-	-
76	051700100500	Education Trust Funds	-	-
77	051700100600	State Universal Basic Education Board	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-
81	051705400100	Ekiti State Scholarship Board	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-
83	052100100100	Ministry Of Health And Human Services	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-
85	052100300100	Primary Healthcare Development	-	-
86	052110200100	Hospital Management Board	-	-
87	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	-	-
88	053500100100	Ministry Of Environment	-	-
89	053501600100	State Environmental Protection Agency	-	-
90	053505300100	Ekiti State Waste Management Board	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-
				-
		TOTAL SOCIAL SECTOR	-	-
		SUMMARY BY SECTOR		
	A	ADMINISTRATION SECTOR	-	-
	B	ECONOMIC SECTOR	-	-
	C	LAW AND JUSTICE SECTOR	-	-
	D	REGIONAL SECTOR	-	-
	E	SOCIAL SECTOR	-	-
		TOTAL (A)	-	-

**NOTE 39: SHORT TERM PROVISIONS**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	ACTUAL JAN. - JUNE, 2022
			<b>₦</b>	<b>₦</b>
	10000000000	<b>Administration Sector</b>		
1	011100100100	Government House And Protocol	-	-
2	011100100200	Deputy Governor's Office	-	-
3	011100300100	Ekiti State Boundary Commission	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-
8	011101000100	Office Of Transformation And Strategy	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-
12	011103700100	Muslim Pilgrim Board	-	-
13	011103800100	Christian Pilgrim Board	-	-
14	011111200100	General Adminsitration Department	-	-
15	011111300100	Ekiti State Pension Commission	-	-
16	011111300200	Pension Transition Arrangement Department	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-
18	011200100100	Ekiti State House Of Assembly	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-
23	014000100100	Ekiti State Auditor General Office	-	-
24	014000200100	Local Government Auditor General Office	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-
27	016101300200	Political And Economic Affairs	-	-
28	016101700100	Cabinet And Special Services	-	-
		<b>TOTAL ADMINISTRATION SECTOR</b>	-	-
	020000000000	<b>ECONOMIC SECTOR</b>		
29	021500100100	Ministry Of Agriculture And Food Security	-	-
30	021510200100	Agricultural Development Programme	-	-
31	021510900100	Ekiti State Forestry Commission	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-
34	022000100100	Ministry Of Finance	-	-
35	022000700100	Office Of The Accountant General	-	-

**NOTE 39: SHORT TERM PROVISIONS**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	ACTUAL JAN. - JUNE, 2022
			<b>₦</b>	<b>₦</b>
36	022000701100	Central Internal Audit	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-
38	022000800200	Signage And Advertisement Agency	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-
41	022700700100	Job Creation And Employment Agency	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-
43	023100100100	Ekiti State Electricity Board	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-
45	023400100100	Ministry Of Works And Transportation	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-
50	023800200100	State Bureau Of Statistics	-	-
51	025000100100	Fiscal Responsibility Commission	-	-
52	025200100100	Ekiti State Water Corporation	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-
55	025301000100	Ekiti State Housing Corporation	-	-
56	026000100100	Bureau Of Lands	-	-
57	026000100200	Office Of Surveyor General	-	-
58	026000100400	Urban Renewal Agency	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-
		<b>TOTAL ECONOMIC SECTOR</b>	-	-
	030000000000	<b>LAW &amp; JUSTICE SECTOR</b>		
60	031800100100	The Judiciary		
61	031801100100	Ekiti State Judicial Service Commission		
62	032600000000	Ministry Of Justice	-	-
63	032600100100	Ekiti State Citizen's Right		
64	032600100200	Office Of Public Defender	-	-
65	032600100300	Ekiti State Law Reform Commission		
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	-	-
	040000000000	<b>REGIONAL SECTOR</b>		
66	045102100100	Ministry Of Regional and Special Duties	-	-
67	045102100200	Serve EKS Steering Committee		
68	045102100300	Serve EKS		
69	045102100400	Subvention To Dawn Commission		
		<b>TOTAL REGIONAL SECTOR</b>	-	-

REPORT OF THE ACCOUNTANT-GENERAL OF EKITI STATE FOR THE MID-YEAR ENDED 30TH JUNE, 2023

**NOTE 39: SHORT TERM PROVISIONS**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	ACTUAL JAN. - JUNE, 2022
			<b>₦</b>	<b>₦</b>
	050000000000	SOCIAL SECTOR		
70	051300100100	Ministry Of Youth And Sport Development	-	-
71	051305200100	Ekiti State Sport Council	-	-
72	051305300100	Ekiti State Office Of Disability	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-
75	051700100400	Ekiti State Libabry Board	-	-
76	051700100500	Education Trust Funds	-	-
77	051700100600	State Universal Basic Education Board	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-
81	051705400100	Ekiti State Scholarship Board	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-
83	052100100100	Ministry Of Health And Human Services	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-
85	052100300100	Primary Healthcare Development	-	-
86	052110200100	Hospital Management Board	-	-
87	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	-	-
88	053500100100	Ministry Of Environment	-	-
89	053501600100	State Environmental Protection Agency	-	-
90	053505300100	Ekiti State Waste Management Board	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-
				-
		TOTAL SOCIAL SECTOR	-	-
		SUMMARY BY SECTOR		
	A	ADMINISTRATION SECTOR	-	-
	B	ECONOMIC SECTOR	-	-
	C	LAW AND JUSTICE SECTOR	-	-
	D	REGIONAL SECTOR	-	-
	E	SOCIAL SECTOR	-	-
		TOTAL (A)	-	-



**NOTE 40: CURRENT PORTION OF BORROWING**

DETAILS					BALANCE C/D
					<b>₦</b>
DOMESTIC LOAN			-		2,538,501,998.73
FOREIGN LOAN	-	-	-	-	847,017,971.75
<b>TOTAL</b>					<b>3,385,519,970.48</b>

### NOTE 41: PUBLIC FUNDS

				REF. NOTE
	DETAILS	MID-YEAR, 2023	MID-YEAR, 2022	
		₦	₦	
	<b>TOTAL</b>	-	-	

**NOTE 42: LONG TERM PROVISIONS**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	ACTUAL JAN. - JUNE, 2022
	10000000000	<b>Administration Sector</b>	<b>₦</b>	<b>₦</b>
1	011100100100	Government House And Protocol	-	-
2	011100100200	Deputy Governor's Office	-	-
3	011100300100	Ekiti State Boundary Commission	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-
8	011101000100	Office Of Transformation And Strategy	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-
12	011103700100	Muslim Pilgrim Board	-	-
13	011103800100	Christian Pilgrim Board	-	-
14	011111200100	General Adminsitration Department	-	-
15	011111300100	Ekiti State Pension Commission	-	-
16	011111300200	Pension Transition Arrangement Department	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-
18	011200100100	Ekiti State House Of Assembly	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-
23	014000100100	Ekiti State Auditor General Office	-	-
24	014000200100	Local Government Auditor General Office	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-
27	016101300200	Political And Economic Affairs	-	-
28	016101700100	Cabinet And Special Services	-	-
		<b>TOTAL ADMINISTRATION SECTOR</b>	-	-
	020000000000	<b>ECONOMIC SECTOR</b>		
29	021500100100	Ministry Of Agriculture And Food Security	-	-
30	021510200100	Agricultural Development Programme	-	-
31	021510900100	Ekiti State Forestry Commission	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-
34	022000100100	Ministry Of Finance	-	-
35	022000700100	Office Of The Accountant General	-	-

**NOTE 42: LONG TERM PROVISIONS**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	ACTUAL JAN. - JUNE, 2022
			₦	₦
36	022000701100	Central Internal Audit	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-
38	022000800200	Signage And Advertisement Agency	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-
41	022700700100	Job Creation And Employment Agency	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-
43	023100100100	Ekiti State Electricity Board	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-
45	023400100100	Ministry Of Works And Transportation	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-
50	023800200100	State Bureau Of Statistics	-	-
51	025000100100	Fiscal Responsibility Commission	-	-
52	025200100100	Ekiti State Water Corporation	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-
55	025301000100	Ekiti State Housing Corporation	-	-
56	026000100100	Bureau Of Lands	-	-
57	026000100200	Office Of Surveyor General	-	-
58	026000100400	Urban Renewal Agency	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-
		<b>TOTAL ECONOMIC SECTOR</b>	-	-
	030000000000	<b>LAW &amp; JUSTICE SECTOR</b>		
60	031800100100	The Judiciary		
61	031801100100	Ekiti State Judicial Service Commission		
62	032600000000	Ministry Of Justice	-	-
63	032600100100	Ekiti State Citizen's Right		
64	032600100200	Office Of Public Defender	-	-
65	032600100300	Ekiti State Law Reform Commission		
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	-	-
	040000000000	<b>REGIONAL SECTOR</b>		
66	045102100100	Ministry Of Regional and Special Duties	-	-
67	045102100200	Serve EKS Steering Committee		
68	045102100300	Serve EKS		
69	045102100400	Subvention To Dawn Commission		
		<b>TOTAL REGIONAL SECTOR</b>	-	-

**NOTE 42: LONG TERM PROVISIONS**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	ACTUAL JAN. - JUNE, 2022
			₦	₦
	050000000000	SOCIAL SECTOR		
70	051300100100	Ministry Of Youth And Sport Development	-	-
71	051305200100	Ekiti State Sport Council	-	-
72	051305300100	Ekiti State Office Of Disability	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-
75	051700100400	Ekiti State Libabry Board	-	-
76	051700100500	Education Trust Funds	-	-
77	051700100600	State Universal Basic Education Board	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-
81	051705400100	Ekiti State Scholarship Board	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-
83	052100100100	Ministry Of Health And Human Services	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-
85	052100300100	Primary Healthcare Development	-	-
86	052110200100	Hospital Management Board	-	-
87	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	-	-
88	053500100100	Ministry Of Environment	-	-
89	053501600100	State Environmental Protection Agency	-	-
90	053505300100	Ekiti State Waste Management Board	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-
				-
		TOTAL SOCIAL SECTOR	-	-
		SUMMARY BY SECTOR		
	A	ADMINISTRATION SECTOR	-	-
	B	ECONOMIC SECTOR	-	-
	C	LAW AND JUSTICE SECTOR	-	-
	D	REGIONAL SECTOR	-	-
	E	SOCIAL SECTOR	-	-
		TOTAL (A)	-	-

### NOTE 43: LONG TERM BORROWING

DETAILS	BALANCE B/F	DUE DURING THE MID-YEAR	SUB TOTAL	REPAYMENT DURING THE MID-YEAR	BALANCE C/F
	₦	₦	₦	₦	₦
DOMESTIC LOAN	97,561,437,081.68	1,558,096,258.97	99,119,533,340.65	(2,538,501,998.73)	<b>96,581,031,341.92</b>
FOREIGN LOAN	47,361,915,887.53	-	47,361,915,887.53	(847,017,971.75)	<b>46,514,897,915.78</b>
LESS: CURRENT PORTION OF BORROWING:					
DOMESTIC LOAN					<b>(2,538,501,998.73)</b>
FOREIGN LOAN					<b>(847,017,971.75)</b>
<b>TOTAL</b>					<b>139,710,409,287.22</b>

**NOTE 44: CAPITAL GRANT**

DETAILS	30/06/2023	30/06/2022
	₦	₦
BALANCE B/F		
ADDITIONS		
<b>BALANCE C/F</b>	-	-

**NOTE 45: RESERVES**

DETAILS	BALANCE B/F	ADDITONS	ADJUSTMENTS	BALANCE C/F
	₦	₦	₦	₦
REVALUATION RESERVES	142,444,361,466.62	6,815,280,694.19	-	149,259,642,160.81
RESERVES				-
<b>TOTAL</b>	<b>142,444,361,466.62</b>	<b>6,815,280,694.19</b>	<b>-</b>	<b>149,259,642,160.81</b>

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

DETAILS	30/06/2023	30/06/2022
	₦	₦
BALANCE B/F	(6,997,356,352.97)	(6,354,463,460.00)
SURPLUS/(DEFICIT) FOR THE YEAR	(1,729,572,575.44)	(9,918,799,738.00)
ADJUSTMENTS DURING THE YEAR	-	1,507,192,521.00
<b>BALANCE C/F</b>	<b>(8,726,928,928.41)</b>	<b>(14,766,070,677.00)</b>

**NOTE 47: MINORITY INTEREST**

DETAILS	30/06/2023	30/06/2022
	₦	₦
BALANCE B/F		
ADDITIN DURING THE YEAR		
WITHDRAWALS DURING THE YEAR		
<b>BALANCE C/F</b>	-	-

**NOTE 48: CHANGES IN ACCOUNTING POLICIES**

There were no changes in accounting policies during the year.

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

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

**NOTE 50: RELATED PARTY TRANSACTIONS**

There was no related party transaction during the year.

**NOTE 51: CONTINGENT LIABILITIES**

This represent a liability that is likely to occur as a result of pending case before a court of competent jurisdiction of which the likelihood of judgement to be favourable is deemed low, however the occurrence of unfavourable judgement will result in a judgment debt of **N14,015,331,671.00** which are not provided for in the financial statements



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

NOTE	DETAILS	NOTE	₦	₦	REMARKS
1	<b>GOVERNMENT SHARE OF FAAC (Statutory Revenue)</b>				
	Net Share of Statutory Allocation from FAAC	1A	7,673,405,803.76		
	Add: Deduction at source for Loan Repayment	1B	8,708,962,162.03	<b>16,382,367,965.79</b>	
	Share of Statutory Allocation - Other Agencies	1C		2,875,017,590.74	
	Share of Statutory Allocation - Excess Crude Oil	1D		-	
	<b>Total (GROSS) FAAC Allocation</b>			<b>19,257,385,556.53</b>	

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

2	VALUE ADDED TAX	NOTE	₦	₦	
	Share of Value Added Tax (VAT)	2	13,315,281,430.77		
				<b>13,315,281,430.77</b>	

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

ECONOMIC CODE	DETAILS	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2022	VARIANCE	ACTUAL JAN. - JUNE, 2022	REF. NOTE
		₦	₦	₦	₦	
12						
1201	<b>TAX REVENUE</b>					1
1201	<b>Personal Taxes:</b>					
12010101	Pay AsYou Earn	7,082,371,246.54	5,502,667,008.86	1,579,704,237.68	2,771,094,667.18	
12010106	Development Levy	106,022,673.73	125,000,000.00	(18,977,326.27)	55,534,680.73	
12010110	Withholding Tax	354,718,058.76	250,000,000.00	104,718,058.76	215,539,320.42	
12010112	Direct Assessment	248,018,260.00	225,000,000.00	23,018,260.00	152,295,809.25	
12010113	Capital Gains Tax	858,383.77	2,500,000.00	(1,641,616.23)	-	
12010114	Tax Audit	74,601,610.98	50,000,000.00	24,601,610.98	54,442,755.34	
12020146	Pool Bettings	-	500,000.00	(500,000.00)	-	
12020487	Stamp Duties	13,090,690.90	50,000,000.00	(36,909,309.10)	9,010,457.10	
12020109	Other Services Taxes	-	-	-	-	
	<b>TOTAL TAX REVENUE</b>	<b>7,879,680,924.68</b>	<b>6,205,667,008.86</b>	<b>1,674,013,915.82</b>	<b>3,257,917,690.02</b>	
	<b>NOTE 55</b>					
	<b>SUPPL.. NOTE 1</b>		-	-		
1202	<b>Non Tax Revenue</b>		-	-		1
120201	Licenses General	180,297,938.22	133,342,924.81	46,955,013.41	170,393,833.50	
120204	Fees - General	5,725,134,397.18	1,583,840,512.49	4,141,293,884.69	1,632,165,826.32	
120205	Fines - General	856,189,532.06	708,480,810.62	147,708,721.45	335,703,392.36	
120206	Sales - General	589,270,273.64	329,921,567.41	259,348,706.24	220,779,447.24	
120207	Earnings - General	231,837,611.96	783,729,540.21	(551,891,928.25)	350,958,287.94	
120208	Rent On Government Build	-	1,905,121.87	(1,905,121.87)	2,305,849.92	
120209	Rent On Lands & Other General	31,935,537.16	113,337,440.79	(81,401,903.63)	19,728,335.45	
120211	Investment Income	-	6,000.00	(6,000.00)	100,500.00	
120212	Interest Earned	-	-	-		
	<b>TOTAL NON-TAX REVENUE</b>	<b>7,614,665,290.22</b>	<b>3,654,563,918.19</b>	<b>3,960,101,372.04</b>	<b>2,732,135,472.73</b>	
	<b>TOTAL</b>	<b>15,494,346,214.90</b>	<b>9,860,230,927.05</b>	<b>5,634,115,287.86</b>	<b>5,990,053,162.75</b>	

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
	10000000000	<b>Administration Sector</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	-	-	-	-
3	011100300100	Ekiti State Boundary Commission	-	-	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-
8	011101000100	Office Of Transformation And Strategy	-	-	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-	-	-
12	011103700100	Muslim Pilgrim Board	-	-	-	-
13	011103800100	Christian Pilgrim Board	-	-	-	-
14	011111200100	General Adminsitration Department	-	-	-	-
15	011111300100	Ekiti State Pension Commission	-	-	-	-
16	011111300200	Pension Transition Arrangement Department	-	-	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-
18	011200100100	Ekiti State House Of Assembly	-	-	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-	-	-
23	014000100100	Ekiti State Auditor General Office	-	-	-	-
24	014000200100	Local Government Auditor General Office	-	-	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-
27	016101300200	Political And Economic Affairs	-	-	-	-
28	016101700100	Cabinet And Special Services	-	-	-	-
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	02000000000	<b>ECONOMIC SECTOR</b>				
29	021500100100	Ministry Of Agriculture And Food Security	-	-	-	-
30	021510200100	Agricultural Development Programme	-	-	-	-
31	021510900100	Ekiti State Forestry Commission	-	-	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-
34	022000100100	Ministry Of Finance	-	-	-	-
35	022000700100	Office Of The Accountant General	-	-	-	-

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
36	022000701100	Central Internal Audit	-	-	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-
38	022000800200	Signage And Advertisement Agency	-	-	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-
41	022700700100	Job Creation And Employment Agency	-	-	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-	-	-
43	023100100100	Ekiti State Electricity Board	-	-	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-	-	-
45	023400100100	Ministry Of Works And Transportation	-	-	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-	-	-
50	023800200100	State Bureau Of Statistics	-	-	-	-
51	025000100100	Fiscal Responsibility Commission	-	-	-	-
52	025200100100	Ekiti State Water Cooperation	-	-	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-	-	-
55	025301000100	Ekiti State Housing Corporation	-	-	-	-
56	026000100100	Bureau Of Lands	-	-	-	-
57	026000100200	Office Of Surveyor General	-	-	-	-
58	026000100400	Urban Renewal Agency	-	-	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-
		<b>TOTAL ECONOMIC SECTOR</b>	-	-	-	-
					-	
	030000000000	<b>LAW &amp; JUSTICE SECTOR</b>			-	
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	-	-	-	-
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	-	-	-	-
65	032600100300	Ekiti State Law Reform Commission		-	-	
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	-	-	-	-
					-	
	040000000000	<b>REGIONAL SECTOR</b>			-	
66	045102100100	Ministry Of Regional and Special Duties	-	-	-	-
67	045102100200	Serve EKS Steering Committee		-	-	
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	
		<b>TOTAL REGIONAL SECTOR</b>	-	-	-	-

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
				-	-	
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	-	-	-	-
71	051305200100	Ekiti State Sport Council	-	-	-	-
72	051305300100	Ekiti State Office Of Disability	-	-	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-	-	-
75	051700100400	Ekiti State Libabry Board	-	-	-	-
76	051700100500	Education Trust Funds	-	-	-	-
77	051700100600	State Universal Basic Education Board	-	-	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	-
81	051705400100	Ekiti State Scholarship Board	-	-	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-	-	-
83	052100100100	Ministry Of Health And Human Services	-	-	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-
85	052100300100	Primary Healthcare Development	-	-	-	-
86	052110200100	Hospital Management Board	-	-	-	-
87	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	-	-	-	-
88	053500100100	Ministry Of Environment	-	-	-	-
89	053501600100	State Environmental Protection Agency	-	-	-	-
90	053505300100	Ekiti State Waste Management Board	-	-	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-	-	-
						-
		TOTAL SOCIAL SECTOR	-	-	-	-
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	-	-	-	-
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	-	-	-	-

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
	10000000000	<b>Administration Sector</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	-	-	-	-
3	011100300100	Ekiti State Boundary Commission	-	-	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-
8	011101000100	Office Of Transformation And Strategy	-	-	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-	-	-
12	011103700100	Muslim Pilgrim Board	-	-	-	-
13	011103800100	Christian Pilgrim Board	-	-	-	-
14	011111200100	General Adminsitration Department	-	-	-	-
15	011111300100	Ekiti State Pension Commission	-	-	-	-
16	011111300200	Pension Transition Arrangement Department	-	-	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-
18	011200100100	Ekiti State House Of Assembly	-	-	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-	-	-
23	014000100100	Ekiti State Auditor General Office	-	-	-	-
24	014000200100	Local Government Auditor General Office	-	-	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-
27	016101300200	Political And Economic Affairs	-	-	-	-
28	016101700100	Cabinet And Special Services	-	-	-	-
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	020000000000	<b>ECONOMIC SECTOR</b>				
29	021500100100	Ministry Of Agriculture And Food Security	-	-	-	-
30	021510200100	Agricultural Development Programme	-	-	-	-
31	021510900100	Ekiti State Forestry Commission	-	-	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-
34	022000100100	Ministry Of Finance	-	-	-	-
35	022000700100	Office Of The Accountant General	-	-	-	-

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
36	022000701100	Central Internal Audit	-	-	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-
38	022000800200	Signage And Advertisement Agency	-	-	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-
41	022700700100	Job Creation And Employment Agency	-	-	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-	-	-
43	023100100100	Ekiti State Electricity Board	-	-	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-	-	-
45	023400100100	Ministry Of Works And Transportation	-	-	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-	-	-
50	023800200100	State Bureau Of Statistics	-	-	-	-
51	025000100100	Fiscal Responsibility Commission	-	-	-	-
52	025200100100	Ekiti State Water Corporation	-	-	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-	-	-
55	025301000100	Ekiti State Housing Corporation	-	-	-	-
56	026000100100	Bureau Of Lands	-	-	-	-
57	026000100200	Office Of Surveyor General	-	-	-	-
58	026000100400	Urban Renewal Agency	-	-	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-
		<b>TOTAL ECONOMIC SECTOR</b>	-	-	-	-
					-	
	030000000000	<b>LAW &amp; JUSTICE SECTOR</b>			-	
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	-	-	-	-
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	-	-	-	-
65	032600100300	Ekiti State Law Reform Commission		-	-	
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	-	-	-	-
					-	
	040000000000	<b>REGIONAL SECTOR</b>			-	
66	045102100100	Ministry Of Regional and Special Duties	-	-	-	-
67	045102100200	Serve EKS Steering Committee		-	-	
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	
		<b>TOTAL REGIONAL SECTOR</b>	-	-	-	-

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
				-	-	
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	-	-	-	-
71	051305200100	Ekiti State Sport Council	-	-	-	-
72	051305300100	Ekiti State Office Of Disability	-	-	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-	-	-
75	051700100400	Ekiti State Libabry Board	-	-	-	-
76	051700100500	Education Trust Funds	-	-	-	-
77	051700100600	State Universal Basic Education Board	-	-	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	-
81	051705400100	Ekiti State Scholarship Board	-	-	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-	-	-
83	052100100100	Ministry Of Health And Human Services	-	-	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-
85	052100300100	Primary Healthcare Development	-	-	-	-
86	052110200100	Hospital Management Board	-	-	-	-
87	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	-	-	-	-
88	053500100100	Ministry Of Environment	-	-	-	-
89	053501600100	State Environmental Protection Agency	-	-	-	-
90	053505300100	Ekiti State Waste Management Board	-	-	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-	-	-
						-
		TOTAL SOCIAL SECTOR	-	-	-	-
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	-	-	-	-
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	-	-	-	-



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

S/NO	MDAs/DONORS	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022	REF. NOTE
		₦	₦	₦	₦	
1	MINISTRY OF HEALTH (UNICEF)	166,000.00	-		225,000.00	
2	MINISTRY OF HEALTH (MALARIA)				-	
3	MINISTRY OF HEALTH (COVID-19)	-			490,000.00	
4	MINISTRY OF HEALTH (RSS FOR HEALTH)	9,087,500.00			-	
5	MINISTRY OF HEALTH (SAFE 1M SOULS)	-			-	
6	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (UNICEF)	34,928,010.00	11,355,069,834.77		64,707,250.00	
7	MDGs-CGS TO STATE TRACK (FEDERAL GOVERNMENT)				-	
8	SFTAS	3,305,635,221.00			-	
9	PFMU (OTHER INCOME & GCC)	6,623,479,450.48			-	
10	COVID & OTHER DONATIONS	-			-	
11	UBEC/SUBEB	-			3,489,049,747.93	
12	FEDERAL EARNED RE-IMBURSEMENT	1,997,117,548.99				
	<b>TOTAL</b>	<b>11,970,413,730.47</b>	<b>11,355,069,834.77</b>	<b>615,343,895.71</b>	<b>3,554,471,997.93</b>	

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

S/NO	DETAILS	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022	REF. NOTE
		₦	₦	₦	₦	
	<b>OTHER REVENUE:</b>					
1	RENT INCOME	-	-		-	5
2	LAPTOP REPAYMENT	385,732.32			214,430.38	5
3	OJA-OBA PROCEEDS	675,000.00			29,000,000.00	5
4	RECEIPT FROM JAAC	-			300,000,000.00	5
5	WEMA SHARE REFUND	63,455.03			61,590.75	5
6	PFMU (OTHER INCOME & GCC)	-			33,045,566.00	
7	EKSG SALARY REFUND	16,636,623.15	250,000,000.00		9,053,822.26	5
8	BAIL OUT REFUND BY JACC	39,320,608.10			39,320,608.10	
9	MDAs' REFUND	-			2,926,041.52	5
10	TAX REFUND BY CONTRACTORS	-			140,085,066.16	
11	ECA DEDUCTIOND REFUND	-			539,835,573.54	
12	TSA SWEEPING	-			206,458,256.00	
13	REFUND FROM BOND SINKING FUND TRUSTEE				-	
14	NIBSS/UPPERLINK REFUND	266,421,354.94			-	
15	UBEC	2,413,904,707.52				
16	EDUCATION TRUST FUND	-			265,774,428.00	
	<b>TOTAL</b>	<b>2,737,407,481.06</b>	<b>250,000,000.00</b>	<b>2,487,407,481.06</b>	<b>1,565,775,382.71</b>	

**NOTE 60: TRANSFER FROM OTHER GOVERNMENT ENTITIES (ACTUAL CASH RECEIVED)**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
	10000000000	<b>Administration Sector</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	-	-	-	-
3	011100300100	Ekiti State Boundary Commission	-	-	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-
8	011101000100	Office Of Transformation And Strategy	-	-	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-	-	-
12	011103700100	Muslim Pilgrim Board	-	-	-	-
13	011103800100	Christian Pilgrim Board	-	-	-	-
14	011111200100	General Adminsitration Department	-	-	-	-
15	011111300100	Ekiti State Pension Commission	-	-	-	-
16	011111300200	Pension Transition Arrangement Department	-	-	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-
18	011200100100	Ekiti State House Of Assembly	-	-	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-	-	-
23	014000100100	Ekiti State Auditor General Office	-	-	-	-
24	014000200100	Local Government Auditor General Office	-	-	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-
27	016101300200	Political And Economic Affairs	-	-	-	-
28	016101700100	Cabinet And Special Services	-	-	-	-
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	02000000000	<b>ECONOMIC SECTOR</b>				
29	021500100100	Ministry Of Agriculture And Food Security	-	-	-	-
30	021510200100	Agricultural Development Programme	-	-	-	-
31	021510900100	Ekiti State Forestry Commission	-	-	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-
34	022000100100	Ministry Of Finance	-	-	-	-
35	022000700100	Office Of The Accountant General	-	-	-	-

**NOTE 60: TRANSFER FROM OTHER GOVERNMENT ENTITIES (ACTUAL CASH RECEIVED)**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
36	022000701100	Central Internal Audit	-	-	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-
38	022000800200	Signage And Advertisement Agency	-	-	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-
41	022700700100	Job Creation And Employment Agency	-	-	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-	-	-
43	023100100100	Ekiti State Electricity Board	-	-	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-	-	-
45	023400100100	Ministry Of Works And Transportation	-	-	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-	-	-
50	023800200100	State Bureau Of Statistics	-	-	-	-
51	025000100100	Fiscal Responsibility Commission	-	-	-	-
52	025200100100	Ekiti State Water Corporation	-	-	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-	-	-
55	025301000100	Ekiti State Housing Corporation	-	-	-	-
56	026000100100	Bureau Of Lands	-	-	-	-
57	026000100200	Office Of Surveyor General	-	-	-	-
58	026000100400	Urban Renewal Agency	-	-	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-
		<b>TOTAL ECONOMIC SECTOR</b>	-	-	-	-
					-	
	030000000000	<b>LAW &amp; JUSTICE SECTOR</b>			-	
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	-	-	-	-
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	-	-	-	-
65	032600100300	Ekiti State Law Reform Commission		-	-	
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	-	-	-	-
					-	
	040000000000	<b>REGIONAL SECTOR</b>			-	
66	045102100100	Ministry Of Regional and Special Duties	-	-	-	-
67	045102100200	Serve EKS Steering Committee		-	-	
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	
		<b>TOTAL REGIONAL SECTOR</b>	-	-	-	-

**NOTE 60: TRANSFER FROM OTHER GOVERNMENT ENTITIES (ACTUAL CASH RECEIVED)**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
				-	-	
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	-	-	-	-
71	051305200100	Ekiti State Sport Council	-	-	-	-
72	051305300100	Ekiti State Office Of Disability	-	-	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-	-	-
75	051700100400	Ekiti State Libabry Board	-	-	-	-
76	051700100500	Education Trust Funds	-	-	-	-
77	051700100600	State Universal Basic Education Board	-	-	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	-
81	051705400100	Ekiti State Scholarship Board	-	-	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-	-	-
83	052100100100	Ministry Of Health And Human Services	-	-	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-
85	052100300100	Primary Healthcare Development	-	-	-	-
86	052110200100	Hospital Management Board	-	-	-	-
87	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	-	-	-	-
88	053500100100	Ministry Of Environment	-	-	-	-
89	053501600100	State Environmental Protection Agency	-	-	-	-
90	053505300100	Ekiti State Waste Management Board	-	-	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-	-	-
						-
		TOTAL SOCIAL SECTOR	-	-	-	-
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	-	-	-	-
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	-	-	-	-

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE. 2023	MID-YEAR BUDGET, 2023	VARIANCE	ACTUAL JAN. - JUNE. 2022
			N	N	N	N
	<b>010000000000</b>	<b>Administration Sector</b>				
1	011100100100	Government House And Protocol	78,248,041.86	82,177,957.20	3,929,915.34	61,930,272.40
2	011100100200	Deputy Governor's Office	25,531,953.86	22,884,717.79	(2,647,236.07)	17,027,292.73
3	011100300100	Ekiti State Boundary Commission	6,639,171.62	6,004,603.97	(634,567.65)	4,394,365.20
4	011100400100	Ekiti State Sustainable Development Goal	9,291,631.66	10,630,997.81	1,339,366.15	8,509,564.06
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	14,902,153.25	14,414,903.91	(487,249.34)	10,916,413.99
6	011100600100	Ekiti State Emergency Management Agency	9,377,322.96	6,529,078.83	(2,848,244.14)	5,012,865.37
7	011100700100	Ekiti State Bureau Of Public Procurement	21,665,342.21	21,651,840.94	(13,501.28)	16,196,161.74
8	011101000100	Office Of Transformation And Strategy	10,534,078.51	8,981,936.96	(1,552,141.56)	6,340,449.98
9	011102100100	Ekiti State Liaison Office Abuja	7,816,511.33	10,735,947.34	2,919,436.01	9,178,069.10
10	011102100500	Ekiti State Liaison Office Lagos	8,534,353.37	8,371,905.23	(162,448.15)	6,096,088.49
11	011103300100	Ekiti State Aid Control Agency	6,341,539.29	8,265,325.28	1,923,785.99	4,600,709.73
12	011103700100	Muslim Pilgrim Board	4,934,939.86	3,793,514.77	(1,141,425.09)	2,845,362.06
13	011103800100	Christian Pilgrim Board	7,718,546.61	6,282,123.74	(1,436,422.88)	4,858,866.67
14	011111200100	General Adminsitration Department	60,734,236.15	52,704,833.83	(8,029,402.33)	40,144,043.28
15	011111300100	Ekiti State Pension Commission	10,312,280.26	124,778,481.70	114,466,201.44	8,830,268.25
16	011111300200	Pension Transition Arrangement Department	14,198,933.77	3,666,527,537.16	3,652,328,603.39	12,048,803.11
17	011113200100	Inter-Governmental And Integration Affairs	276,284.04	965,826.33	689,542.29	-
18	011200100100	Ekiti State House Of Assembly	268,775,558.82	-	(268,775,558.82)	216,349,461.25
19	012300100100	Ministry Of Information And Value Orientation	55,414,784.89	51,949,943.09	(3,464,841.81)	38,691,249.70
20	012300300100	Broadcasting Service Of Ekiti State	113,204,306.32	101,063,402.51	(12,140,903.81)	74,493,396.80

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE. 2023	MID-YEAR BUDGET, 2023	VARIANCE	ACTUAL JAN. - JUNE. 2022
			N	N	N	N
21	012500600100	Office Of Establishment And Service Matters	40,367,609.22	33,453,850.73	(6,913,758.50)	25,168,235.84
22	012500700100	Office Of Capacity Development And Reform	9,562,074.97	10,298,589.74	736,514.76	8,092,128.70
23	014000100100	Ekiti State Auditor General Office	48,996,339.09	43,911,381.12	(5,084,957.97)	32,667,057.30
24	014000200100	Local Government Auditor General Office	21,179,261.34	17,656,862.58	(3,522,398.76)	13,308,219.49
25	014700100100	Ekiti State Civil Service Commission	21,818,929.23	20,870,341.99	(948,587.24)	16,336,621.97
26	014800100100	Ekiti State Independence Electoral Commission	45,847,764.61	44,749,980.68	(1,097,783.93)	33,560,023.39
27	016101300200	Political And Economic Affairs	438,533,815.84	1,282,068,724.71	843,534,908.87	770,413,331.03
28	016101700100	Cabinet And Special Services	19,216,446.21	17,882,388.24	(1,334,057.97)	13,310,106.64
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>1,379,974,211.15</b>	<b>5,679,606,998.11</b>	<b>4,299,632,786.96</b>	<b>1,461,319,428.27</b>
	020000000000	<b>ECONOMIC SECTOR</b>				
29	021500100100	Ministry Of Agriculture And Food Security	236,717,631.54	223,120,215.14	(13,597,416.40)	166,687,143.05
30	021510200100	Agricultural Development Programme	95,291,285.02	88,642,513.76	(6,648,771.27)	72,692,805.05
31	021510900100	Ekiti State Forestry Commission	46,611,391.30	53,734,094.91	7,122,703.61	40,235,070.08
32	021511000100	Fountain Marketing Agricultural Agency	16,503,205.43	15,549,434.41	(953,771.03)	11,830,373.53
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	9,786,028.29	10,938,878.06	1,152,849.77	8,184,729.96
34	022000100100	Ministry Of Finance	45,515,183.39	31,410,948.46	(14,104,234.93)	24,408,428.10
35	022000700100	Office Of The Accountant General	76,455,330.88	364,586,094.52	288,130,763.64	61,042,187.56
36	022000701100	Central Internal Audit	8,148,602.01	8,053,144.87	(95,457.14)	6,089,671.37
37	022000800100	Ekiti State Board Of Internal Revenue Service	50,624,564.22	-	(50,624,564.22)	72,071,864.57
38	022000800200	Signage And Advertisement Agency	5,282,676.69	4,647,670.37	(635,006.32)	3,917,482.67
39	022200100100	Ministry Of Investment, Trade And Innovations	100,808,650.74	97,177,769.09	(3,630,881.66)	73,956,407.24

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE. 2023	MID-YEAR BUDGET, 2023	VARIANCE	ACTUAL JAN. - JUNE. 2022
			N	N	N	N
40	022700100100	Bureau Of Employment, Labour And Productivity	5,253,120.48	6,711,752.46	1,458,631.98	5,109,043.62
41	022700700100	Job Creation And Employment Agency	5,599,085.65	6,654,046.96	1,054,961.31	5,056,992.37
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	13,096,426.49	14,052,723.87	956,297.38	10,299,662.99
43	023100100100	Ekiti State Electricity Board	45,002,013.68	42,802,149.35	(2,199,864.33)	31,973,749.77
44	023300100100	Ekiti State Mineral Resources Development Agency	8,138,112.14	8,653,289.84	515,177.70	6,457,710.34
45	023400100100	Ministry Of Works And Transportation	166,103,475.46	161,688,505.62	(4,414,969.84)	121,492,204.65
46	023400100300	Ekiti State Traffic Management Agency	19,720,551.81	6,862,903.92	(12,857,647.89)	5,126,454.11
47	023400100400	Ekiti State Public Works Corporation	15,629,487.15	12,525,138.92	(3,104,348.24)	9,320,271.61
48	023600100100	Ministry Of Arts, Culture And Tourism Development	49,660,533.13	51,441,292.91	1,780,759.78	38,542,276.27
49	023800100100	Ministry Of Budget And Economic Planning	45,570,472.90	39,344,297.20	(6,226,175.71)	29,186,440.65
50	023800200100	State Bureau Of Statistics	18,140,918.72	17,964,621.57	(176,297.15)	13,459,656.37
51	025000100100	Fiscal Responsibility Commission	6,991,393.49	7,018,864.33	27,470.84	5,214,822.84
52	025200100100	Ekiti State Water Cooperation	162,939,764.79	158,448,985.44	(4,490,779.35)	119,542,847.64
53	025200100200	State Rural Water Supply And Sanitation Agency	20,866,467.83	19,260,620.49	(1,605,847.35)	14,553,928.96
54	025300000000	Ministry Of Housing And Urban Development	34,566,405.78	30,393,468.67	(4,172,937.11)	21,679,134.02
55	025301000100	Ekiti State Housing Corporation	49,608,593.22	45,590,157.73	(4,018,435.50)	33,994,428.28
56	026000100100	Bureau Of Lands	34,920,624.59	26,830,374.61	(8,090,249.99)	18,505,234.72
57	026000100200	Office Of Surveyor General	20,137,500.96	18,987,484.17	(1,150,016.80)	12,320,985.42
58	026000100400	Urban Renewal Agency	8,456,813.27	7,728,415.76	(728,397.51)	5,637,224.43
59	026100100100	Ministry Of Infrastructure And Public Utilities	51,635,473.59	50,854,283.91	(781,189.69)	37,630,396.10
		<b>TOTAL ECONOMIC SECTOR</b>	<b>1,473,781,784.64</b>	<b>1,631,674,141.23</b>	<b>157,892,356.59</b>	<b>1,086,219,628.34</b>

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE. 2023	MID-YEAR BUDGET, 2023	VARIANCE	ACTUAL JAN. - JUNE. 2022
			N	N	N	N
	<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>				
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	118,951,100.94	113,116,312.75	(5,834,788.19)	85,213,591.28
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	4,326,540.39	4,008,962.64	(317,577.75)	2,961,317.44
65	032600100300	Ekiti State Law Reform Commission		-	-	
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	<b>123,277,641.33</b>	<b>117,125,275.39</b>	<b>(6,152,365.94)</b>	<b>88,174,908.72</b>
	<b>040000000000</b>	<b>REGIONAL SECTOR</b>				
66	045102100100	Ministry Of Regional and Special Duties	7,609,695.25	7,939,743.27	330,048.02	5,503,235
67	045102100200	Serve EKS Steering Committee		-	-	-
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	-
		<b>TOTAL REGIONAL SECTOR</b>	<b>7,609,695.25</b>	<b>7,939,743.27</b>	<b>330,048.02</b>	<b>5,503,235.00</b>



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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE. 2023	MID-YEAR BUDGET, 2023	VARIANCE	ACTUAL JAN. - JUNE. 2022
			N	N	N	N
	<b>050000000000</b>	<b>SOCIAL SECTOR</b>				
70	051300100100	Ministry Of Youth And Sport Development	11,324,039.89	12,414,387.05	1,090,347.16	9,336,718.96
71	051305200100	Ekiti State Sport Council	38,843,502.74	35,771,973.89	(3,071,528.86)	26,718,249.37
72	051305300100	Ekiti State Office Of Disability	11,285,290.66	11,128,752.92	(156,537.74)	8,151,166.37
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	44,533,020.94	44,524,428.52	(8,592.42)	34,235,732.05
74	051700100100	Ministry Of Education, Science And Technology	299,315,334.22	286,156,611.71	(13,158,722.51)	214,918,775.40
75	051700100400	Ekiti State Libabry Board	10,473,100.28	10,114,311.27	(358,789.01)	7,617,528.26
76	051700100500	Education Trust Funds	10,911,149.10	9,344,055.54	(1,567,093.57)	7,025,569.58
77	051700100600	State Universal Basic Education Board	201,259,481.11	180,832,030.66	(20,427,450.46)	135,069,268.84
78	051701000100	Agency For Adult And Non Formal Education	17,351,292.77	18,444,423.67	1,093,130.90	14,044,806.28
79	051702600100	School Of Agriculture And Enterprise Agency	4,799,369.61	4,165,576.02	(633,793.59)	3,175,917.68
80	051705300100	Ekiti State Board For Technical And Vocational Education	71,918,618.14	68,785,315.52	(3,133,302.62)	52,447,991.35
81	051705400100	Ekiti State Scholarship Board	5,929,466.11	6,351,632.66	422,166.55	4,698,928.56
82	051705500100	Ekiti State Teaching Service Commission	5,281,274,322.98	4,804,813,168.31	(476,461,154.67)	3,611,123,835.21
83	051705500100	Ekiti State Teaching Service Commission (Secondary School Non-Teaching Staff)	66,987,913.52	54,216,417.91	(12,771,495.62)	-
84	052100100100	Ministry Of Health And Human Services	150,304,269.43	145,638,893.91	(4,665,375.52)	112,236,288.30
85	052100200100	Ekiti State Health Insurance Scheme	10,613,998.88	11,448,009.33	834,010.44	8,493,616.25
86	052100300100	Primary Healthcare Development	58,507,103.16	57,179,432.87	(1,327,670.30)	41,515,336.23
87	052110200100	Hospital Management Board	1,774,585,721.70	1,589,550,263.98	(185,035,457.72)	1,190,398,807.96
88	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	10,808,102.72	10,336,205.52	(471,897.21)	7,639,736.46
89	053500100100	Ministry Of Environment	55,772,161.10	41,246,726.80	(14,525,434.31)	28,465,293.17
90	053501600100	State Environmental Protection Agency	9,790,099.87	9,419,396.85	(370,703.02)	6,915,239.13
91	053505300100	Ekiti State Waste Management Board	13,481,044.05	13,391,548.01	(89,496.04)	10,134,118.34

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE. 2023	MID-YEAR BUDGET, 2023	VARIANCE	ACTUAL JAN. - JUNE. 2022
			N	N	N	N
92	055100100100	Ministry Of Local Government Affairs	26,831,586.90	20,577,053.86	(6,254,533.05)	15,093,483.31
93	055100200100	Bureau Of Chieftaincy Affairs	13,258,030.59	12,266,841.45	(991,189.14)	9,025,318.19
94	055100300100	Bureau Of Rural And Community Development	16,378,897.87	18,020,934.57	1,642,036.70	13,389,649.49
		UNSPECIFIED		-		
		<b>TOTAL SOCIAL SECTOR</b>	<b>8,216,536,918.34</b>	<b>7,476,138,392.73</b>	<b>(740,398,525.61)</b>	<b>5,571,871,374.74</b>
		<b>SUMMARY OF PERSONNEL COST ON SECTOR</b>				
	<b>A</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,379,974,211.15</b>	<b>5,679,606,998.11</b>	<b>4,299,632,786.96</b>	<b>1,461,319,428.27</b>
	<b>B</b>	<b>ECONOMIC SECTOR</b>	<b>1,473,781,784.64</b>	<b>1,631,674,141.23</b>	<b>157,892,356.59</b>	<b>1,086,219,628.34</b>
	<b>C</b>	<b>LAW AND JUSTICE SECTOR</b>	<b>123,277,641.33</b>	<b>117,125,275.39</b>	<b>(6,152,365.94)</b>	<b>88,174,908.72</b>
	<b>D</b>	<b>REGIONAL SECTOR</b>	<b>7,609,695.25</b>	<b>7,939,743.27</b>	<b>330,048.02</b>	<b>5,503,235.00</b>
	<b>E</b>	<b>SOCIAL SECTOR</b>	<b>8,216,536,918.34</b>	<b>7,476,138,392.73</b>	<b>(740,398,525.61)</b>	<b>5,571,871,374.74</b>
		<b>TOTAL (A)</b>	<b>11,201,180,250.71</b>	<b>14,912,484,550.72</b>	<b>3,711,304,300.01</b>	<b>8,213,088,575.07</b>
		<b>CORPERS ALLOWANCE</b>	<b>14,922,006.36</b>		(14,922,006.36)	<b>34,251,324.41</b>
		<b>REPATRIATION</b>	<b>6,623,701.39</b>		(6,623,701.39)	<b>5,941,656.96</b>
		<b>LOCUM / INTERN</b>	-		-	<b>7,052,359.75</b>
		<b>NEIGHBORHOOD INSPECTOR</b>	-		-	<b>8,880,000.00</b>
		<b>ALLOWANCES OF PAST POLITICAL OFFICE HOLDER</b>				
		<b>TOTAL (B)</b>	<b>21,545,707.75</b>	-	<b>(21,545,707.75)</b>	<b>56,125,341.12</b>
		<b>GRAND TOTAL OF CASH (A+B)</b>	<b>11,222,725,958.46</b>	<b>14,912,484,550.72</b>	<b>3,689,758,592.26</b>	<b>8,269,213,916.19</b>
		<b>UNPAID DEDUCTIONS</b>	-			(1,080,639,995.00)
		<b>TOTAL SALARY PAID</b>	<b>11,222,725,958.46</b>			<b>7,188,573,921.19</b>

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

CODE	DETAILS	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
		₦	₦	₦	₦
210301	PENSION	2,853,833,722.42	3,000,000,000.00	146,166,277.58	3,324,149,417.31
210301	GRATUITY	700,000,000.00	650,280,051.37	(49,719,948.63)	100,000,000.00
210301	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	39,853,443.70	75,000,000.00	35,146,556.30	78,211,617.96
22020663	10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	131,268,085.58	113,000,000.00	(18,268,085.58)	26,000,000.00
	DEATH BENEFIT		-		
22020650	5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	55,475,260.50	56,000,000.00	524,739.50	
22020649	ACTUARIAL VALUATION	-	2,500,000.00	2,500,000.00	
	OTHERS		-		
	<b>TOTAL</b>	<b>3,780,430,512.20</b>	<b>3,896,780,051.37</b>	<b>116,349,539.17</b>	<b>3,528,361,035.27</b>

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

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			<b>₦</b>	<b>₦</b>	<b>₦</b>	
1	220201	TRAVEL & TRANSPORT- GENERAL	2,031,873,311.78	2,017,136,550.24	(14,736,761.54)	797,339,767.51
2	220202	UTILITIES-GENERAL	3,957,056.00	166,635,522.69	162,678,466.69	227,384,546.50
3	220203	MATERIALS & SUPPLIES-GENERAL	176,539,113.68	242,049,346.29	65,510,232.61	459,007,571.04
4	220204	MAINTENANCE SERVICES-GENERAL	680,672,048.56	455,285,901.08	(225,386,147.48)	491,407,931.51
5	220205	TRAINING GENERAL	193,258,940.10	320,459,500.60	127,200,560.50	170,780,162.13
6	220206	OTHER SERVICES- GENERAL	5,986,770,185.01	4,428,249,826.70	(1,558,520,358.31)	5,505,269,161.62
7	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL	177,090,950.00	172,500,000.00	(4,590,950.00)	527,892,074.66
8	220208	FUEL & LUBRICANTS- GENERAL	301,160,725.00	410,946,000.00	109,785,275.00	398,006,800.20
9	220209	FINANCIAL CHARGES- GENERAL	1,879,298,005.93	-	(1,879,298,005.93)	33,956,000.00
10	220210	MISCELLANEOUS EXPENSES GENERAL	1,762,935,221.58	1,820,911,139.80	57,975,918.22	1,308,871,696.23
		<b>TOTAL</b>	<b>13,193,555,557.64</b>	<b>10,034,173,787.39</b>	<b>(3,159,381,770.25)</b>	<b>9,919,915,711.40</b>

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

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL JAN. - JUNE, 2023	FINAL BUDGET	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	
1	220401	GRANTS TO PARASTATALS	11,726,576,608.28	5,649,577,720.74	(6,076,998,887.55)	6,981,751,787.51
		<b>TOTAL</b>	<b>11,726,576,608.28</b>	<b>5,649,577,720.74</b>	<b>(6,076,998,887.55)</b>	<b>6,981,751,787.51</b>

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

S/NO	DETAILS	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦
				-	
				-	
	<b>TOTAL</b>	-	-	-	-

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

		ACTUAL	MID-YEAR BUDGET	VARIANCE	ACTUAL
CODE	DETAILS	JAN. - JUNE, 2023	2023		JAN. - JUNE, 2022
		₦	₦	₦	₦
220602	DOMESTIC LOAN INTEREST CHARGES	5,405,610,969.45	8,494,558,992.81		3,851,059,608.00
220601	FOREIGN LOAN INTEREST CHARGES	219,767,597.02			184,004,405.94
	<b>TOTAL (A)</b>	<b>5,625,378,566.47</b>	<b>8,494,558,992.81</b>		<b>4,035,064,013.94</b>

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

SUPPL. NO					
		ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
		₦	₦	₦	
9A	Special Programmes/Projects	1,371,199,108.98	6,994,238,644.81	5,071,460,690.46	1,609,165,280.47
9B	Projects Finaced by grants	551,578,845.37			569,319,369.65
	TOTAL	1,922,777,954.35	6,994,238,644.81	5,071,460,690.46	2,178,484,650.12

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

S/NO	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2022
		₦	₦
	DISPOSAL OF PPE		
	DISPOSAL OF INVESTMENT PROPERTY		
	DISPOSAL OF INTANGIBLE ASSET		
	TOTAL		

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

S/N	Administrative Code	Description	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			<b>₦</b>	<b>₦</b>	<b>₦</b>	
	<b>010000000000</b>	<b>Administration Sector</b>				
1	011100100100	Government House And Protocol	160,478,791.00	187,500,000.00	27,021,209.00	38,120,800.00
2	011100100200	Deputy Governor's Office	82,640,471.81	17,500,000.00	(65,140,471.81)	-
3	011100201400	Special Adviser Development Matters	-	-	-	-
4	011100201500	Ekiti State Special Adviser On Social Investment Programme	-	-	-	-
5	011100300100	Ekiti State Boundary Commission	-	5,000,000.00	5,000,000.00	-
6	011100400100	Ekiti State Sustainable Development Goal	7,000,000.00	35,000,000.00	28,000,000.00	22,653,591.43
7	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	273,404,691.00	273,404,691.00	47,102,500.00
8	011100600100	Ekiti State Emergency Management Agency	24,560,250.00	7,356,001.19	(17,204,248.82)	-
9	011100700100	Ekiti State Bureau Of Public Procurement	-	100,000,000.00	100,000,000.00	-
10	011101000100	Office Of Transformation And Strategy	-	2,000,000.00	2,000,000.00	-
11	011102100100	Ekiti State Liaison Office Abuja	-	20,000,000.00	20,000,000.00	-
12	011102100500	Ekiti State Liaison Office Lagos	-	7,500,000.00	7,500,000.00	-
13	011103300100	Ekiti State Aid Control Agency	-	3,904,216.30	3,904,216.30	-
14	011103700100	Muslim Pilgrim Board	-	3,500,000.00	3,500,000.00	-
15	011103800100	Christian Pilgrim Board	-	3,500,000.00	3,500,000.00	-
16	011110100100	Bureau Of Special Projects	59,094,763.15	565,000,000.00	505,905,236.85	85,000,000.00
17	011111200100	General Admsitration Department	-	239,000,000.00	239,000,000.00	57,636,548.10
18	011111200300	Utility Service Department	-	7,500,000.00	7,500,000.00	-
19	011111300100	Ekiti State Pension Commission	-	5,000,000.00	5,000,000.00	-
20	011111300200	Pension Transition Arrangement Department	-	2,250,000.00	2,250,000.00	-
21	011200100100	Ekiti State House Of Assembly	50,000,000.00	180,000,000.00	130,000,000.00	-
22	011200200100	House Of Assembly Service Commission	-	45,000,000.00	45,000,000.00	1,000,000.00
23	012300100100	Ministry Of Information And Value Orientation	-	86,963,437.71	86,963,437.71	-
24	012300300100	Broadcasting Service Of Ekiti State	-	55,076,843.89	55,076,843.89	-
25	012500100100	Head Of Service	-	7,500,000.00	7,500,000.00	-
26	012500600100	Office Of Establishment And Service Matters	-	60,000,000.00	60,000,000.00	-
27	012500700100	Office Of Capacity Development And Reform	-	7,500,000.00	7,500,000.00	-
28	014000100100	Ekiti State Auditor General Office	-	8,763,502.02	8,763,502.02	-
29	014000200100	Local Government Auditor General Office	-	2,767,421.69	2,767,421.69	-
30	014000300100	Ekiti State Audit Service Commission	-	2,408,212.63	2,408,212.63	-
31	014700100100	Ekiti State Civil Service Commission	-	8,250,000.00	8,250,000.00	-
32	014800100100	Ekiti State Independence Electoral Commission	-	227,500,000.00	227,500,000.00	5,000,000.00
33	016100100100	Secretary To The State Government	-	5,000,000.00	5,000,000.00	-
34	016101300200	Political And Economic Affairs	-	200,000,000.00	200,000,000.00	45,000,000.00
35	016101300400	Political And Inter-Party	-	-	-	-
36	016101700100	Cabinet And Special Services	-	12,500,000.00	12,500,000.00	-
37	016101700300	Ekiti State Security Trust Fund	-	-	-	-
		<b>SUB TOTAL ADMIN</b>	<b>383,774,275.96</b>	<b>2,394,144,326.42</b>	<b>2,010,370,050.46</b>	<b>301,513,439.53</b>



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

S/N	Administrative Code	Description	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			<b>₦</b>	<b>₦</b>	<b>₦</b>	
					-	
	<b>020000000000</b>	<b>Economic Sector</b>			-	
38	021500100100	Ministry Of Agriculture And Food Security	44,870,000.00	209,185,077.07	164,315,077.07	90,561,588.62
39	021510200100	Agricultural Development Programme	-	25,782,286.92	25,782,286.92	-
40	021510900100	Ekiti State Forestry Commission	-	18,016,552.76	18,016,552.76	8,000,000.00
41	021511000100	Fountain Marketing Agricultural Agency	-	1,133,404.58	1,133,404.58	-
42	021511600100	Fadama Project	516,201,000.00	360,000,000.00	(156,201,000.00)	230,000,000.00
43	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	1,556,759.56	1,556,759.56	-
44	021511800100	Ekiti State Rural Access And Agricultural Marketing Project (Raamp)	-	-	-	-
45	022000100100	Ministry Of Finance	190,639,842.50	270,114,475.27	79,474,632.77	192,784,108.98
46	022000700100	Office Of The Accountant General	10,650,000.00	73,601,852.10	62,951,852.10	-
47	022000701100	Central Internal Audit	-	2,859,669.08	2,859,669.08	-
48	022000800100	Ekiti State Board Of Internal Revenue Service	49,913,099.79	100,000,000.00	50,086,900.21	-
49	022000800200	Signage And Advertisement Agency	-	4,214,372.12	4,214,372.12	-
50	022000800300	Ekiti State Lotteries Commission	-	3,612,318.95	3,612,318.95	-
51	022200100100	Ministry Of Investment, Trade And Innovations	-	33,396,793.28	33,396,793.28	-
52	022200900100	Technical Adviser On Ekiti Knowledge Zone	-	233,034,664.05	233,034,664.05	1,200,000.00
53	022205200100	Ekiti State Investment Promotion Agency	-	39,611,678.88	39,611,678.88	13,300,000.00
54	022205200200	Ekiti State Community and Social Development Agency	400,000,000.00	525,000,000.00	125,000,000.00	305,000,000.00
55	022205200300	Ekiti State Social Investment Programme	273,000,000.00	275,000,000.00	2,000,000.00	120,000,000.00
56	022700100100	Bureau Of Employment, Labour And Productivity	-	6,500,000.00	6,500,000.00	-
57	022700700100	Job Creation And Employment Agency	110,799,000.00	135,000,000.00	24,201,000.00	74,620,500.00
58	022800100100	Bureau Of Information, Communication And Technology (ICT)	16,434,766.48	40,000,000.00	23,565,233.52	1,133,000.00
59	023100100100	Ekiti State Electricity Board	49,644,407.82	60,000,000.00	10,355,592.18	71,084,594.23
60	023100100300	Ekiti State Office Of Energy Matters	-	2,500,000.00	2,500,000.00	-
61	023300100100	Ekiti State Mineral Resources Development Agency	-	7,585,215.10	7,585,215.10	-
62	023400100100	Ministry Of Works And Transportation	4,786,290,439.93	5,530,000,000.00	743,709,560.07	6,253,694,916.63
63	023400100300	Ekiti State Traffic Management Agency	-	5,000,000.00	5,000,000.00	-
64	023400100400	Ekiti State Public Works Corporation	-	100,000,000.00	100,000,000.00	33,386,570.94
65	023400100500	Department Of Public Transportation	-	-	-	-
66	023600100100	Ministry Of Arts, Culture And Tourism Development	-	66,671,968.92	66,671,968.92	-
67	023800100100	Ministry Of Budget And Planning	966,189,051.72	2,269,361,887.18	1,303,172,835.46	54,000,000.00
68	023800200100	State Bureau Of Statistics	-	87,500,000.00	87,500,000.00	-
69	025000100100	Fiscal Responsibility Commission	-	5,000,000.00	5,000,000.00	2,000,000.00
70	025200100100	Ekiti State Water Cooperation	-	80,000,000.00	80,000,000.00	-
71	025200100200	State Rural Water Supply And Sanitation Agency	-	50,000,000.00	50,000,000.00	-
72	025300100100	Ministry Of Housing And Urban Development	-	85,291,013.19	85,291,013.19	1,100,000.00
73	025301000100	Ekiti State Housing Corporation	-	55,395,504.08	55,395,504.08	-
74	026000100100	Bureau Of Lands	10,045,175.00	164,983,530.45	154,938,355.45	-
75	026000100200	Office Of Surveyor General	-	54,895,504.10	54,895,504.10	-
76	026000100400	Urban Renewal Agency	-	165,000,000.00	165,000,000.00	-
77	026100100100	Ministry Of Infrastructure And Public Utilities	32,481,904.54	100,000,000.00	67,518,095.46	10,367,726.00
<b>78</b>	<b>026100100400</b>	<b>Ekiti State Water Sector Regulatory Agency</b>	<b>-</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>-</b>
		<b>SUB TOTAL ECONOMIC</b>	<b>7,457,158,687.78</b>	<b>11,256,804,527.57</b>	<b>3,799,645,839.79</b>	<b>7,462,233,005.40</b>

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

S/N	Administrative Code	Description	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			<b>₦</b>	<b>₦</b>	<b>₦</b>	
79	030000000000	Law & Justice Sector	-		-	-
80	031800100100	The Judiciary	-	175,000,000.00	175,000,000.00	163,450,000.00
81	031801100100	Ekiti State Judicial Service Commission	-	75,000,000.00	75,000,000.00	-
82	032600100100	Ministry Of Justice	-	75,000,000.00	75,000,000.00	-
83	032600100200	Ekiti State Citizen's Right	-	61,259,510.63	61,259,510.63	-
84	032600100300	Office Of Public Defender	-	-	-	-
85	032600100400	Ekiti State Law Reform Commission		165,111,311.22	165,111,311.22	-
86	032600100300	Office Of Public Defender		56,999,848.72	56,999,848.72	-
		<b>SUB TOTAL LAW &amp; JUSTICE</b>	-	<b>608,370,670.57</b>	<b>608,370,670.57</b>	<b>163,450,000.00</b>
					-	
	<b>040000000000</b>	<b>Regional Sector</b>	-		-	
87	045102100100	Ministry Of Regional and Special Duties	-	24,750,000.00	24,750,000.00	2,640,000.00
88	045102100200	Serve EKS Steering Committee	-	-	-	-
89	045102100300	Serve EKS	-	-	-	-
90	045102100400	Subvention To Dawn Commission	-	-	-	-
		<b>SUB TOTAL REGIONAL</b>	-	<b>24,750,000.00</b>	<b>24,750,000.00</b>	<b>2,640,000.00</b>
					-	
	<b>050000000000</b>	<b>Social Sector</b>			-	
91	051300100100	Ministry Of Youth And Sport Development	2,000,000.00	47,082,937.60	45,082,937.60	-
92	051305200100	Ekiti State Sport Council	-	40,582,937.60	40,582,937.60	-
93	051305300100	Ekiti State Office Of Disability	-	3,500,000.00	3,500,000.00	404,000.00
94	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	32,481,000.00	171,500,000.00	139,019,000.00	18,874,000.00
95	051700100100	Ministry Of Education, Science And Technology	8,000,000.00	99,000,000.00	91,000,000.00	8,523,500.00
96	051700100400	Ekiti State Library Board	-	57,665,286.95	57,665,286.95	-
97	051700100500	Education Trust Funds	-	7,665,286.95	7,665,286.95	-
98	051700100600	State Universal Basic Education Board (SUBEB)	-	900,000,000.00	900,000,000.00	-
99	051701000100	Agency For Adult And Non Formal Education	-	578,686.95	578,686.95	-
100	051702600100	School Of Agriculture And Enterprise Agency	-	1,953,286.95	1,953,286.95	-
101	051702600200	Ekiti State University	-	7,665,286.95	7,665,286.95	-
102	051702600300	Bamidele Olumilua University Of Education	-	10,332,286.95	10,332,286.95	-
103	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	-	7,665,286.95	7,665,286.95	-
104	051702600500	Ekiti State Polytechnic, Isan Ekiti	-	7,665,286.95	7,665,286.95	-
105	051705300100	Ekiti State Board For Technical And Vocational Education	-	158,045,966.95	158,045,966.95	37,510,720.00
106	051705400100	Ekiti State Scholarship Board	-	1,500,000.00	1,500,000.00	-
107	051705500100	Ekiti State Teaching Service Commission	-	15,000,000.00	15,000,000.00	-
108	052100100100	Ministry Of Health And Human Services	135,448,717.83	295,400,000.00	159,951,282.17	-
109	052100200100	Ekiti State Health Insurance Scheme	50,000,000.00	310,180,787.50	260,180,787.50	-
110	052100300100	Primary Healthcare Development Agency	2,795,000.00	30,200,000.00	27,405,000.00	1,675,500.00
111	052102600100	Ekiti State University Teaching Hospital	-	123,537,068.36	123,537,068.36	-

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

S/N	Administrative Code	Description	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			<b>₦</b>	<b>₦</b>	<b>₦</b>	
112	052110200100	Hospital Management Board	-	12,630,197.00	12,630,197.00	-
113	052110400100	Ekiti Drugs Health Supplies Management ( Central Medical Stores )	-	18,175,492.50	18,175,492.50	-
114	053500100100	Ministry Of Environment	-	28,120,273.80	28,120,273.80	-
115	053501600100	State Environmental Protection Agency	76,334,420.00	45,648,774.99	(30,685,645.01)	-
116	053505300100	Ekiti State Waste Management Board	-	230,678,076.02	230,678,076.02	-
117	055100100100	Ministry Of Local Government Affairs	-	10,000,000.00	10,000,000.00	-
118	055100200100	Bureau Of Chieftaincy Affairs	-	5,000,000.00	5,000,000.00	-
119	055100300100	Bureau Of Rural And Community Development	-	100,000,000.00	100,000,000.00	-
		External Finances with Draw Down	-	-	-	
		<b>SUB TOTAL SOCIAL</b>	<b>307,059,137.83</b>	<b>2,746,973,207.92</b>	<b>2,439,914,070.09</b>	<b>66,987,720.00</b>
			-			
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>383,774,275.96</b>	<b>2,394,144,326.42</b>	<b>2,010,370,050.46</b>	<b>301,513,439.53</b>
		<b>TOTAL ECONOMIC SECTOR</b>	<b>7,457,158,687.78</b>	<b>11,256,804,527.57</b>	<b>3,799,645,839.79</b>	<b>7,462,233,005.40</b>
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	-	608,370,670.57	608,370,670.57	163,450,000.00
		<b>TOTAL REGIONAL SECTOR</b>	-	24,750,000.00	24,750,000.00	2,640,000.00
		<b>TOTAL SOCIAL SECTOR</b>	<b>307,059,137.83</b>	<b>2,746,973,207.92</b>	<b>2,439,914,070.09</b>	<b>66,987,720.00</b>
		<b>TOTAL (A)</b>	<b>8,147,992,101.57</b>	<b>17,031,042,732.47</b>	<b>8,883,050,630.90</b>	<b>7,996,824,164.93</b>
		<b>(B) OTHER: EXTERNAL FINANCES WITH DRAW DOWN</b>				
		<b>ADMINISTRATION SECTOR</b>				
		SDG	-			-
		<b>ECONOMIC SECTOR</b>				
	Anex i	WORLD BANK ASSISTED PROJECT( PFMU)	2,861,635,452.22		(2,861,635,452.22)	3,998,461,659.00
		<b>LAW &amp; JUSTICE SECTOR</b>			-	
		<b>REGIONAL SECTOR</b>			-	
		<b>SOCIAL SECTOR</b>			-	
	Anex ii	EDUCATION TRUST FUND	170,461,684.00		(170,461,684.00)	268,985,235.65
		SUBEB	-		-	1,732,744,495.22
		HEALTH PROJECTS FINANCED BY AIDS & GRANTS	44,181,510.00		(44,181,510.00)	569,319,369.65
		<b>TOTAL SOCIAL SECTOR</b>	<b>214,643,194.00</b>		(214,643,194.00)	<b>2,571,049,100.52</b>
		<b>TOTAL EXTERNAL FINANCES WITH DRAW DOWN (B)</b>	<b>3,076,278,646.22</b>	-	<b>(3,076,278,646.22)</b>	<b>6,569,510,759.52</b>
		<b>TOTAL (A+B)</b>	<b>11,224,270,747.79</b>	<b>17,031,042,732.47</b>		<b>14,566,334,924.45</b>
		<b>LESS: SPECIAL PROGRAMME/PROJECTS</b>	<b>(1,922,777,954.35)</b>	<b>(2,147,346,377.81)</b>		<b>(2,178,484,650.00)</b>
		<b>GRAND TOTAL</b>	<b>9,301,492,793.44</b>	<b>14,883,696,354.66</b>		<b>12,387,850,274.45</b>
		<b>SUMMARY BY SECTORS</b>				
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>343,774,275.96</b>	<b>2,394,144,326.42</b>		<b>246,455,003.53</b>
		<b>TOTAL ECONOMIC SECTOR</b>	<b>8,714,760,279.65</b>	<b>9,109,458,149.76</b>		<b>10,250,416,999.40</b>
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	-	608,370,670.57		163,450,000.00
		<b>TOTAL REGIONAL SECTOR</b>	-	24,750,000.00		-
		<b>TOTAL SOCIAL SECTOR</b>	<b>242,958,237.83</b>	<b>2,746,973,207.92</b>		<b>1,727,528,271.52</b>
		<b>GRAND TOTAL</b>	<b>9,301,492,793.44</b>	<b>14,883,696,354.66</b>		<b>12,387,850,274.45</b>

**NOTE 70: CAPITAL GRANTS RECEIVED (CASH)**

S/NO	MDA	JAN. - JUNE, 2023	JAN. - JUNE, 2022
		₦	₦
	TOTAL	-	-

**NOTE 71: PROCEEDS FROM FOREIGN LOAN**

S/NO	PROJECT	JAN. - JUNE, 2023	JAN. - JUNE, 2022
		<b>₦</b>	<b>₦</b>
1	STATE EDUCATION PROGRAMME INVESTMENT PROJECT (SEPIP)	-	-
2	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO)	-	-
3	3RD NATIONAL URBAN WATER SECTOR REFORM PROJECT (3RD NUWRP)	-	-
4	CONDITIONAL CASH TRANSFER	-	12,464,245
5	FADAMA	516,201,000.00	-
6	NEWMAP	-	3,221,860,600
7	NASSNP	-	173,615,365
8	RAAMP	-	
9	IDEA	52,622,387.74	414,600,000.00
10	AGILE	2,504,973,654.35	830,000,000.00
11	IMPACT	1,555,627,500.00	82,600,000.00
12	SURWASH	283,773,855.00	-
	<b>TOTAL</b>	<b>4,913,198,397.09</b>	<b>4,735,140,210.00</b>

**NOTE 72: PROCEEDS FROM DOMESTIC LOANS**

S/NO	FACILITY	JAN. - JUNE, 2023	JAN. - JUNE, 2022
		<b>₦</b>	<b>₦</b>
1	CBN COVID HEALTH INTERVENTION FUND	-	-
2	CBN (DCRR) SCHEME I	-	-
3	CBN (DCRR) SCHEME II	-	-
4	RESTRUCTURED COMMERCIAL BANK LOANS	1,558,096,258.97	-
5	CBN- BRIDGING FACILITY	-	12,150,224,069.26
	<b>TOTAL</b>	<b>1,558,096,258.97</b>	<b>12,150,224,069.26</b>

**NOTE 73: LOAN REPAYMENTS**

S/NO	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2022
		<b>₦</b>	<b>₦</b>
1	Foreign Loan	847,017,971.75	666,004,213.38
2	Domestic Loan	2,538,501,998.73	4,075,895,264.82
	<b>TOTAL</b>	<b>3,385,519,970.48</b>	<b>4,741,899,478.20</b>

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

S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	120101 Personal Taxes	120201 Licences - General	120204 Fees - General	120205 Fines - General	120206 Sales - General	120207 Earnings - General	120208 Rent On Government Buildings -	120209 Rent On Land & Others - General	120210 Repayments - General	120211 Investment Income	Total Actual JAN. - JUNE, 2023	MID-YEAR BUDGET, 2023	VARIANCE	Total Actual JAN. - JUNE, 2022
			N	N	N	N	N	N	N	N	N	N	N	N		
		ADMINISTRATION SECTOR														
1	011100100100	Government House And Protocol	-	-	500,000.00	-	-	-	-	-	-	-	500,000.00	-	500,000.00	-
2	011100200800	Special Adviser Communication And Strategy	-	-	-	-	-	-	-	-	-	-	-	12,960,731.21	(12,960,731.21)	-
3	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-	-	-	-	-	-	-	-	864,038.75	(864,038.75)	-
4	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-	-	-	-	-	-	-	-	604,834.13	(604,834.13)	-
5	011100700100	Ekiti State Bureau Of Public Procurement	-	-	12,190,000.00	-	-	-	-	-	-	-	12,190,000.00	14,703,197.81	(2,513,197.81)	17,780,000.00
6	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-	-	294,400.00	-	-	-	-	294,400.00	216,012.19	78,387.82	397,600.00
7	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-	-	1,558,400.00	-	-	-	-	1,558,400.00	216,012.19	1,342,387.82	284,800.00
8	011103700100	Muslim Pilgrim Board	-	-	-	-	247,500.00	-	-	-	-	-	247,500.00	432,024.38	(184,524.38)	-
9	011103800100	Christian Pilgrim Board	-	-	-	-	76,000.00	-	-	-	-	-	76,000.00	432,024.38	(356,024.38)	57,000.00
10	011110100100	Bureau Of Special Projects	-	-	-	-	-	-	-	-	-	-	-	6,250,000.00	(6,250,000.00)	-
11	011111200100	General Adminsitration Department	-	-	650,000.00	-	-	-	-	-	-	-	650,000.00	8,664,977.73	(8,014,977.73)	-
12	011111200200	Petroleum Product Consumer Protection Agency	-	-	-	-	-	-	-	-	-	-	-	129,607.31	(129,607.31)	75,000.00
13	011111300100	Ekiti State Pension Commission	-	-	21,000.00	-	-	-	-	-	-	-	21,000.00	-	21,000.00	100,500.00
14	011111300200	Pension Transition Arrangement Department	-	-	-	-	1,292,000.00	-	-	-	-	-	1,292,000.00	1,512,085.31	(220,085.31)	1,453,750.00
15	011111400100	Chief Press Secretary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	011200100100	Ekiti State House Of Assembly	-	-	-	-	-	-	-	-	-	-	-	432,024.38	(432,024.38)	-
18	011200200100	House Of Assembly Service Commission	-	-	-	-	53,100.00	-	-	-	-	-	53,100.00	94,025.25	(40,925.25)	9,600.00
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-	-	-	-	-	-	-	-	43,202.44	(43,202.44)	-
20	012300200100	Government Printing Press	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	352,000.00	757,500.00	365,400.00	-	-	-	-	-	1,474,900.00	1,598,490.18	(123,590.18)	1,967,050.00
22	012500700100	Office Of Capacity Development And Reform	-	-	580,150.00	-	140,822.50	-	-	-	-	-	720,972.50	1,296,073.12	(575,100.62)	113,000.00
23	014000100100	Ekiti State Auditor General Office	-	-	460,000.00	-	-	-	-	-	-	-	460,000.00	1,296,073.12	(836,073.12)	2,154,000.00
24	014000200100	Local Government Auditor General Office	-	-	-	-	-	-	-	-	-	-	-	648,036.56	(648,036.56)	-
25	014700100100	Ekiti State Civil Service Commission	-	-	1,000.00	51,300.00	72,650.00	-	-	-	-	-	124,950.00	7,509,145.27	(7,384,195.27)	420,800.00
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	016101700100	Cabinet And Special Services	-	-	30,500.00	-	40,500.00	112,500.00	-	-	-	-	183,500.00	172,809.75	10,690.25	285,950.00
		TOTAL ADMINISTRATION SECTOR	-	-	14,784,650.00	808,800.00	2,287,972.50	1,965,300.00	-	-	-	-	19,846,722.50	60,075,425.41	(40,228,702.91)	25,099,050.00
															-	

S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	120101 Personal Taxes	120201 Licences - General	120204 Fees - General	120205 Fines - General	120206 Sales - General	120207 Earnings - General	120208 Rent On Government Buildings -	120209 Rent On Land & Others - General	120210 Repayments - General	120211 Investment Income	Total Actual JAN. - JUNE, 2023	MID-YEAR BUDGET, 2023	VARIANCE	Total Actual JAN. - JUNE, 2022
			N	N	N	N	N	N	N	N	N	N	N	N		
		ECONOMIC SECTOR														
28	021500100100	Ministry Of Agriculture And Food Security	-	24,000.00	5,198,261.25	26,693,100.00	600,000.00	265,900.00	-	25,000.00	-	-	32,806,261.25	55,000,000.00	(22,193,738.75)	31,073,140.50
29	021510200100	Agricultural Development Programme	-	-	-	-	-	29,000.00	-	-	-	-	29,000.00	1,000,000.00	(971,000.00)	-
30	021510900100	Ekiti State Forestry Commission	-	9,620,000.00	25,643,950.00	6,620,000.00	4,160,000.00	2,741,825.00	-	-	-	-	48,785,775.00	45,266,063.41	3,519,711.59	20,850,595.00
31	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-	569,266.97	-	-	-	-	-	569,266.97	864,048.75	(294,781.78)	404,435.92
32	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-	-	-	-	1,361,250.00	-	-	1,361,250.00	6,480,365.60	(5,119,115.60)	575,300.00
33	022000100100	Ministry Of Finance	-	-	-	22,500.00	-	-	-	-	-	-	22,500.00	216,012.19	(193,512.19)	22,500.00
34	022000700100	Office Of The Accountant General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	022000800100	Ekiti State Board Of Internal Revenue Service	7,879,680,924.68	156,960,438.22	255,436.00	1,358,150.00	23,041,300.00	17,450,837.92	-	-	-	-	8,078,747,086.82	6,332,667,008.86	1,746,080,077.96	3,411,012,072.72
36	022000800200	Signage And Advertisement Agency	-	-	31,667,031.00	-	-	-	-	-	-	-	31,667,031.00	26,000,000.00	5,667,031.00	35,457,875.00
37	022000800300	Lottery Commission	-	-	44,570,000.00	-	-	-	-	-	-	-	44,570,000.00	64,803,656.02	(20,233,656.02)	29,922,000.00
38	022200100100	Ministry Of Investment, Trade And Innovations	-	-	-	16,907,340.00	-	1,151,000.00	-	-	-	-	18,058,340.00	15,120,853.07	2,937,486.93	24,822,760.00
39	022200600100	Cooperative Department & Coop. College Ijero Ekiti	-	-	-	-	-	-	-	-	-	-	-	1,296,073.12	(1,296,073.12)	322,000.00
40	022200900100	Technical Adviser On Ekiti Knowledge Zone	-	-	-	-	-	-	-	-	-	-	-	21,601,218.67	(21,601,218.67)	-
41	022201000100	Monitoring And Supervision Of Cooperative Societies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	022201800100	State Cooperative Advisory Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	022205200100	Ekiti State Investment Promotion Agency	-	-	-	-	-	-	-	-	-	-	-	21,601,218.67	(21,601,218.67)	-
44	022700000000	Bureau Of Employment, Labour And Productivity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	023100100100	Ekiti State Electricity Board	-	420,000.00	-	25,000.00	3,000.00	-	-	-	-	-	448,000.00	284,212.68	163,787.33	160,000.00
47	023300100100	Ekiti State Mineral Resources Development Agency	-	-	1,200,000.00	-	-	-	-	-	-	-	1,200,000.00	7,200,000.00	(6,000,000.00)	-
48	023400100100	Ministry Of Works And Transportation	-	-	14,749,631.00	40,078,250.00	-	-	-	-	-	-	54,827,881.00	100,000,000.00	(45,172,119.00)	25,626,500.00
49	023400100200	Planning Research And Statistics	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	023400100300	Ekiti State Traffic Management Agency	-	-	-	9,880,205.00	-	-	-	-	-	-	9,880,205.00	6,480,365.60	3,399,839.40	6,300,800.00
51	023400100400	Ekiti State Public Works Corporation	-	-	55,000.00	-	-	-	-	-	-	-	55,000.00	213,693.74	(158,693.74)	-
52	023400100500	Department Of Public Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-	-	-	-	-	-	-	-	648,036.56	(648,036.56)	92,000.00
54	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-	-	596,200.00	-	-	-	-	596,200.00	-	596,200.00	-
55	023600100200	Tourism Development agency (Tourism Department )	-	-	-	-	-	615,000.00	-	-	-	-	615,000.00	1,080,060.94	(465,060.94)	-
56	023600100300	Council For Art And Culture	-	-	-	-	-	-	-	-	-	-	-	-	-	13,373,001.93
57	025200100100	Ekiti State Water Corporation	-	-	15,769,059.50	-	-	-	-	-	-	-	15,769,059.50	8,760,328.05	7,008,731.45	865,200.00
58	025200100200	State Rural Water Supply And Sanitation Agency	-	163,200.00	-	-	-	-	-	-	-	-	163,200.00	376,314.68	(213,114.68)	42,546,377.50
59	026100100400	Ekiti State Water Sector Regulatory Agency	-	-	500,000.00	-	-	-	-	-	-	-	-	-	-	-
60	025300100100	Ministry Of Housing And Urban Development	-	-	59,493,335.11	7,421,645.00	438,562.06	175,268.75	-	-	-	-	67,528,810.92	88,133,003.25	(20,604,192.33)	62,281,514.37
61	025301000100	Ekiti State Housing Corporation	-	-	73,476,287.18	77,550.00	1,278,000.00	1,846,185.75	-	16,799,193.10	-	-	93,477,216.03	100,000,000.00	(6,522,783.97)	174,970,527.71
62	026000100100	Bureau Of Lands	-	-	151,256,833.85	33,232,294.96	470,000.00	9,108,964.00	-	13,750,094.06	-	-	207,818,186.87	250,000,000.00	(42,181,813.13)	13,143,562.25
63	026000100200	Office Of Surveyor General	-	-	9,337,635.00	3,662,110.00	-	4,000.00	-	-	-	-	13,003,745.00	25,000,000.00	(11,996,255.00)	-
64	026000100400	Urban Renewal Agency	-	-	-	-	-	-	-	-	-	-	-	25,000,000.00	(25,000,000.00)	1,887,000.00
65	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	2,169,000.00	-	-	-	-	-	-	-	2,169,000.00	3,403,072.82	(1,234,072.82)	-
		TOTAL ECONOMIC SECTOR	7,879,680,924.68	167,187,638.22	435,341,459.89	145,978,144.96	30,560,129.03	33,984,181.42	-	31,935,537.16	-	-	8,724,168,015.36	7,208,495,606.65	1,515,672,408.72	3,895,709,162.90

S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	120101 Personal Taxes	120201 Licences - General	120204 Fees - General	120205 Fines - General	120206 Sales - General	120207 Earnings - General	120208 Rent On Government Buildings -	120209 Rent On Land & Others - General	120210 Repayments - General	120211 Investment Income	Total Actual JAN. - JUNE, 2023	MID-YEAR BUDGET, 2023	VARIANCE	Total Actual JAN. - JUNE, 2022
			N	N	N	N	N	N	N	N	N	N	N	N		
		LAW & JUSTICE SECTOR													-	
66	031800100100	The Judiciary	-	-	14,610,360.48	1,982,600.00	-	-	-	-	-	-	16,592,960.48	21,769,216.51	(5,176,256.03)	10,838,958.60
67	031801100100	Ekiti State Judicial Service Commission	-	-	375,000.00	-	18,500.00	-	-	-	-	-	393,500.00	86,404.88	307,095.13	231,500.00
68	031801100100	Ekiti State Customary Court of Appeal	-	-	-	-	-	-	-	-	-	-	-	-	-	13,432,170.66
69	032600100100	Ministry Of Justice	-	-	26,000.00	64,486,328.95	1,000.00	-	-	-	-	-	64,513,328.95	108,006,093.36	(43,492,764.41)	13,432,170.66
		TOTAL LAW & JUSTICE SECTOR	-	-	15,011,360.48	66,468,928.95	19,500.00	-	-	-	-	-	81,499,789.43	129,861,714.74	(48,361,925.31)	37,934,799.92
		SOCIAL SECTOR													-	
69	051300100100	Ministry Of Youth And Sport Development	-	-	-	2,350,000.00	-	-	-	-	-	-	2,350,000.00	2,160,121.87	189,878.14	1,911,414.00
70	051305200100	Ekiti State Sport Council	-	-	-	-	-	-	-	-	-	-	-	164,169.26	(164,169.26)	230,000.00
71	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	90,000.00	2,339,500.00	74,000.00	50,000.00	20,000.00	-	-	-	-	2,573,500.00	2,500,000.00	73,500.00	2,445,000.00
72	051700100100	Ministry Of Education, Science And Technology	-	13,020,300.00	2,880,300.00	33,343,620.00	-	-	-	-	-	-	49,244,220.00	37,500,000.00	11,744,220.00	44,178,659.00
73	051700100400	Ekiti State Libabry Board	-	-	53,500.00	-	-	-	-	-	-	-	53,500.00	50,000.00	3,500.00	61,500.00
75	051700100600	State Universal Basic Education Board (SUBEB)	-	-	-	-	-	-	-	-	-	-	-	10,000,000.00	(10,000,000.00)	-
76	051701000100	Agency For Adult And Non Formal Education	-	-	100,100.00	115,000.00	20,100.00	-	-	-	-	-	235,200.00	250,000.00	(14,800.00)	95,000.00
77	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-	40,000.00	-	-	-	-	-	40,000.00	37,000.00	3,000.00	45,000.00
78	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	50,000.00	-	-	-	-	-	-	50,000.00	250,000.00	(200,000.00)	85,000.00
79	051705400100	Ekiti State Scholarship Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	051705500100	Ekiti State Teaching Service Commission	-	-	-	-	146,800.00	-	-	-	-	-	146,800.00	3,000,000.00	(2,853,200.00)	601,200.00
81	052100100100	Ministry Of Health And Human Services	-	-	-	1,652,500.00	-	-	-	-	-	-	1,652,500.00	4,320,243.74	(2,667,743.74)	1,770,000.00
82	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-	-	-	-	-	-	-	-	-	-	11,250.00
83	052100300100	Primary Healthcare Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	052110200100	Hospital Management Board	-	-	74,443,346.93	-	3,205,620.32	-	-	-	-	-	77,648,967.25	100,000,000.00	(22,351,032.75)	90,657,602.84
85	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	-	-	-	-	2,113,063.92	-	-	-	-	-	2,113,063.92	1,500,000.00	613,063.92	1,057,550.51
86	053500000000	Ministry Of Environment	-	-	-	743,000.00	-	-	-	-	-	-	743,000.00	1,166,465.81	(423,465.81)	-
87	053500100100	Ministry Of Environment	-	-	-	-	-	-	-	-	-	-	-	-	-	785,500.00
88	053500100200	Monthly Sanitation Exercise	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	053500200200	Monitoring And Task Force On Forest Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	053501600100	State Environmental Protection Agency	-	-	2,020,100.00	1,146,000.00	-	-	-	-	-	-	3,166,100.00	30,000,000.00	(26,833,900.00)	17,986,000.00



S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	120101 Personal Taxes	120201 Licences - General	120204 Fees - General	120205 Fines - General	120206 Sales - General	120207 Earnings - General	120208 Rent On Government Buildings -	120209 Rent On Land & Others - General	120210 Repayments - General	120211 Investment Income	Total Actual JAN. - JUNE, 2023	MID-YEAR BUDGET, 2023	VARIANCE	Total Actual JAN. - JUNE, 2022
			N	N	N	N	N	N	N	N	N	N	N	N		
91	053505300100	Ekiti State Waste Management Board	-	-	-	4,392,895.65	-	-	-	-	-	-	4,392,895.65	5,609,948.47	(1,217,052.82)	2,841,305.00
92	055100100100	Ministry Of Local Government Affairs	-	-	1,050,000.00	116,500.00	-	-	-	-	-	-	1,166,500.00	216,012.19	950,487.82	-
93	055100100100	Ministry Of Local Government Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	580,000.00	-	-	-	-	-	-	580,000.00	1,296,073.12	(716,073.12)	997,500.00
		TOTAL SOCIAL SECTOR	-	13,110,300.00	82,886,846.93	44,563,515.65	5,575,584.24	20,000.00	-	-	-	-	146,156,246.82	200,020,034.44	(53,863,787.62)	165,759,481.35
		SUMMARY OF IGR ON SECTOR													-	
		A ADMINISTRATION SECTOR	-	-	14,784,650.00	808,800.00	2,287,972.50	1,965,300.00	-	-	-	-	19,846,722.50	60,075,425.41	(40,228,702.91)	25,099,050.00
		B ECONOMIC SECTOR	7,879,680,924.68	167,187,638.22	435,341,459.89	145,978,144.96	30,560,129.03	33,984,181.42	-	31,935,537.16	-	-	8,724,668,015.36	7,208,495,606.65	1,516,172,408.72	3,895,709,162.90
		C LAW AND JUSTICE SECTOR	-	-	15,011,360.48	66,468,928.95	19,500.00	-	-	-	-	-	81,499,789.43	129,861,714.74	(48,361,925.31)	37,934,799.92
		D REGIONAL SECTOR											-		-	
		E SOCIAL SECTOR	-	13,110,300.00	82,886,846.93	44,563,515.65	5,575,584.24	20,000.00	-	-	-	-	146,156,246.82	200,020,034.44	(53,863,787.62)	165,759,481.35
		GRAND TOTAL	7,879,680,924.68	180,297,938.22	548,024,317.30	257,819,389.56	38,443,185.77	35,969,481.42	-	31,935,537.16	-	-	8,972,170,774.11	7,598,452,781.23	1,373,717,992.88	4,124,502,494.17

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

1	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-	44,979,371.89	-	-	-	-	-	44,979,371.89	60,000,000.00	(15,020,628.11)	56,900,451.55
2	051702600200	Ekiti State University	-	-	3,871,166,007.88	454,958,682.50	-	-	-	-	-	-	4,326,124,690.38	946,385,659.00	3,379,739,031.38	589,447,748.30
3	051702600300	Bamidele Olumilua University Of Education - Ikere Ekiti	-	-	1,078,176,944.00	143,411,460.00	-	-	-	-	-	-	1,221,588,404.00	400,027,382.05	821,561,021.95	615,170,950.00
4	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	-	-	217,337,500.00	-	1,266,500.00	-	-	-	-	-	218,604,000.00	125,206,406.25	93,397,593.75	224,631,850.00
5	051702600500	Ekiti State Polytechnic Isan - Ekiti	-	-	10,429,628.00	-	-	-	-	-	-	-	10,429,628.00	21,601,218.67	(11,171,590.67)	5,568,415.26
6	052102600100	Ekiti State University Teaching Hospital	-	-	-	-	504,581,215.98	9,000.00	-	-	-	-	504,590,215.98	308,557,479.85	196,032,736.14	387,263,424.13
7	051700100500	Education Trust Funds	-	-	-	-	-	195,859,130.54	-	-	-	-	195,859,130.54	400,000,000.00	(204,140,869.46)	-
		TOTAL (B)	-	-	5,177,110,079.88	598,370,142.50	550,827,087.87	195,868,130.54	-	-	-	-	6,522,175,440.79	2,261,778,145.82	4,260,397,294.98	1,878,982,839.24
		GRAND TOTAL A+ B	7,879,680,924.68	180,297,938.22	5,725,134,397.18	856,189,532.06	589,270,273.64	231,837,611.96	-	31,935,537.16	-	-	15,494,346,214.90	9,860,230,927.05	5,634,115,287.86	6,003,485,333.41

### SUPPLEMENTARY NOTE 3: BREAKDOWN OF INVESTMENT INCOME

SECTORS	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
	₦	₦	₦	₦
OPERATING SURPLUS	-	-	-	-
DIVIDEND	-	-	-	-
OTHER INVESTMENT INCOME	-	-	-	-
TOTAL	-	-	-	-

### SUPPLEMENTARY NOTE 4: BREAKDOWN OF INTEREST EARNED

SECTORS	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
	₦	₦	₦	₦
MOTOR VEHICLE ADVANCES	-	-	-	-
INTEREST ON HOUSING LOAN	-	-	-	-
BANK INTEREST	-	-	-	-
TOTAL	-	-	-	-

**SUPPLEMENTARY NOTE 5A: OTHER REVENUE**

S/NO	MONTHS	RENT	LAPTOP REPAYMENT	WEMA SHARE	OJA OBA PROCEEDS	OTHER (JAAC)	TOTAL
		₦	₦	₦	₦	₦	₦
1	JANUARY		375,528.63	16,415.48	-	-	391,944.11
2	FEBRUARY		10,203.69	38,479.15	-	-	48,682.84
3	MARCH		-	-	-	-	-
4	APRIL		-	8,560.40	675,000.00	-	683,560.40
5	MAY		-	-	-	-	-
6	JUNE		-	-	-	-	-
	TOTAL	-	385,732.32	63,455.03	675,000.00	-	1,124,187.35

**SUPPLEMENTARY NOTE 5B: OTHER REVENUE**

S/NO	MONTHS	EKSG SALARY REFUND	JAAC REFUND	ECA DEDUCTIONS REFUND	MDAs REFUND	TAX REFUND BY CONTRACTORS	TOTAL
		₦	₦	₦	₦	₦	₦
1	JANUARY	881,198.20	7,864,121.62	-	-	-	8,745,319.82
2	FEBRUARY	1,560,942.00	7,864,121.62	-	-	-	9,425,063.62
3	MARCH	2,598,447.12	7,864,121.62	-	-	-	10,462,568.74
4	APRIL	5,477,539.62	7,864,121.62	-	-	-	13,341,661.24
5	MAY	3,751,000.95	7,864,121.62	-	-	-	11,615,122.57
6	JUNE	2,367,495.26	-	-	-	-	2,367,495.26
	TOTAL	16,636,623.15	39,320,608.10	-	-	-	55,957,231.25

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

Transaction Details: Fund transfer - EKSG Bank Account Monitoring System

S/N	SOURCE BANK	SOURCE ACCOUNT NAME	SOURCE ACCOUNT NUMBER	BENEFICIARY BANK	BENEFICIARY ACCOUNT NAME	BENEFICIARY ACCOUNT NUMBER	AMOUNT (₦)
1	STERLING BANK	EKITI MIN. OF FINANCE AND ECO DEV	0070503985	Access Bank	EKSG TSA SWEEPING	'0795210033	3,587,310,487.79
		TOTAL INFLOWS (A)					3,587,310,487.79

## MDAs TSA SWEEPINGS (OUTFLOWS)

Transaction Details: Fund transfer - EKSG Bank Account Monitoring System

S/N	SOURCE BANK	SOURCE ACCOUNT NAME	SOURCE ACCOUNT NUMBER	BENEFICIARY BANK	BENEFICIARY ACCOUNT NAME	BENEFICIARY ACCOUNT NUMBER	AMOUNT (₦)
	Access Bank	EKSG TSA SWEEPING	'0795210033	Sterling Bank	EKSG Ministry of Finance	0070503985	10,013,032.47
1	Access Bank	EKSG TSA SWEEPING	'0795210033	Eco Bank	Ekiti Office of State Auditor General	1680009920	2,947,500.00
		TOTAL OUTFLOWS (B)		TOTAL (B)			12,960,532.47

**NET RECEIPT (TSA SWEEPING) (A-B)**

**3,574,349,955.32**

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
	10000000000	<b>Administration Sector</b>				
1	011100100100	Government House And Protocol	68,307,893.79	82,177,957.20	13,870,063.41	74,282,972.08
2	011100100200	Deputy Governor's Office	22,060,649.29	22,884,717.79	824,068.50	20,557,761.14
3	011100300100	Ekiti State Boundary Commission	5,989,975.08	6,004,603.97	14,628.89	5,342,621.27
4	011100400100	Ekiti State Sustainable Development Goal	9,291,631.66	10,630,997.81	1,339,366.15	10,219,998.81
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	12,249,035.33	14,414,903.91	2,165,868.58	13,117,646.02
6	011100600100	Ekiti State Emergency Management Agency	8,130,622.43	6,529,078.83	(1,601,543.61)	5,932,731.27
7	011100700100	Ekiti State Bureau Of Public Procurement	21,665,342.21	21,651,840.94	(13,501.28)	19,561,332.44
8	011101000100	Office Of Transformation And Strategy	10,534,078.51	8,981,936.96	(1,552,141.56)	7,772,075.47
9	011102100100	Ekiti State Liaison Office Abuja	6,892,801.05	10,735,947.34	3,843,146.29	10,448,221.32
10	011102100500	Ekiti State Liaison Office Lagos	7,897,166.56	8,371,905.23	474,738.66	7,411,566.46
11	011103300100	Ekiti State Aid Control Agency	6,341,539.29	8,265,325.28	1,923,785.99	5,702,244.72
12	011103700100	Muslim Pilgrim Board	4,265,209.82	3,793,514.77	(471,695.05)	3,421,542.92
13	011103800100	Christian Pilgrim Board	6,645,044.64	6,282,123.74	(362,920.90)	5,769,941.01
14	011111200100	General Adminsitration Department	51,462,346.43	52,704,833.83	1,242,487.40	48,047,756.06
15	011111300100	Ekiti State Pension Commission	10,312,280.26	124,778,481.70	114,466,201.44	10,612,303.52
16	011111300200	Pension Transition Arrangement Department	14,198,933.77	3,666,527,537.16	3,652,328,603.39	14,603,792.62
17	011113200100	Inter-Governmental And Integration Affairs	-	965,826.33	965,826.33	-
18	011200100100	Ekiti State House Of Assembly	243,799,522.86	-	(243,799,522.86)	259,949,983.80
19	012300100100	Ministry Of Information And Value Orientation	47,100,731.95	51,949,943.09	4,849,211.14	46,757,496.65
20	012300300100	Broadcasting Service Of Ekiti State	98,405,429.89	101,063,402.51	2,657,972.62	89,695,815.62
21	012500600100	Office Of Establishment And Service Matters	33,390,366.09	33,453,850.73	63,484.63	30,406,882.41
22	012500700100	Office Of Capacity Development And Reform	9,562,074.97	10,298,589.74	736,514.76	9,374,644.86
23	014000100100	Ekiti State Auditor General Office	42,406,541.12	43,911,381.12	1,504,840.00	39,407,888.50
24	014000200100	Local Government Auditor General Office	17,900,810.87	17,656,862.58	(243,948.29)	15,955,567.10
25	014700100100	Ekiti State Civil Service Commission	18,408,338.09	20,870,341.99	2,462,003.90	19,428,548.98
26	014800100100	Ekiti State Independence Electoral Commission	40,608,578.00	44,749,980.68	4,141,402.68	40,442,326.28
27	016101300200	Political And Economic Affairs	406,969,288.61	1,282,068,724.71	875,099,436.10	920,596,126.04
28	016101700100	Cabinet And Special Services	16,556,372.85	17,882,388.24	1,326,015.39	16,076,007.27
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>1,241,352,605.42</b>	<b>5,679,606,998.11</b>	<b>4,438,254,392.69</b>	<b>1,750,895,794.64</b>

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
					-	
	020000000000	ECONOMIC SECTOR			-	
29	021500100100	Ministry Of Agriculture And Food Security	203,090,730.45	223,120,215.14	20,029,484.69	202,050,850.97
30	021510200100	Agricultural Development Programme	81,959,620.17	88,642,513.76	6,682,893.58	87,506,130.87
31	021510900100	Ekiti State Forestry Commission	46,611,391.30	53,734,094.91	7,122,703.61	48,520,039.65
32	021511000100	Fountain Marketing Agricultural Agency	14,639,841.42	15,549,434.41	909,592.98	14,265,445.72
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	9,786,028.29	10,938,878.06	1,152,849.77	9,844,123.52
34	022000100100	Ministry Of Finance	28,355,855.75	31,410,948.46	3,055,092.71	28,803,064.88
35	022000700100	Office Of The Accountant General	76,455,330.88	364,586,094.52	288,130,763.64	72,558,477.43
36	022000701100	Central Internal Audit	8,148,602.01	8,053,144.87	(95,457.14)	7,329,244.02
37	022000800100	Ekiti State Board Of Internal Revenue Service	36,639,370.38	-	(36,639,370.38)	86,616,402.27
38	022000800200	Signage And Advertisement Agency	5,255,957.29	4,647,670.37	(608,286.92)	4,586,264.05
39	022200100100	Ministry Of Investment, Trade And Innovations	86,763,833.78	97,177,769.09	10,413,935.31	88,697,496.96
40	022700100100	Bureau Of Employment, Labour And Productivity	5,253,120.48	6,711,752.46	1,458,631.98	6,106,639.86
41	022700700100	Job Creation And Employment Agency	4,864,468.66	6,654,046.96	1,789,578.30	6,078,814.10
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	13,096,426.49	14,052,723.87	956,297.38	12,504,440.01
43	023100100100	Ekiti State Electricity Board	39,572,155.38	42,802,149.35	3,229,993.97	38,518,705.60
44	023300100100	Ekiti State Mineral Resources Development Agency	8,138,112.14	8,653,289.84	515,177.70	7,785,779.20
45	023400100100	Ministry Of Works And Transportation	144,203,409.50	161,688,505.62	17,485,096.12	146,027,910.35
46	023400100300	Ekiti State Traffic Management Agency	19,720,551.81	6,862,903.92	(12,857,647.89)	6,209,055.22
47	023400100400	Ekiti State Public Works Corporation	14,057,191.25	12,525,138.92	(1,532,052.34)	11,221,947.26
48	023600100100	Ministry Of Arts, Culture And Tourism Development	44,527,851.82	51,441,292.91	6,913,441.09	46,885,875.05
49	023800100100	Ministry Of Budget And Economic Planning	39,766,723.33	39,344,297.20	(422,426.14)	35,508,248.88
50	023800200100	State Bureau Of Statistics	16,085,608.91	17,964,621.57	1,879,012.66	16,238,232.83
51	025000100100	Fiscal Responsibility Commission	6,991,393.49	7,018,864.33	27,470.84	6,302,054.49
52	025200100100	Ekiti State Water Corporation	139,306,216.22	158,448,985.44	19,142,769.22	143,607,348.02
53	025200100200	State Rural Water Supply And Sanitation Agency	18,443,594.30	19,260,620.49	817,026.18	17,489,643.13
54	025300000000	Ministry Of Housing And Urban Development	27,593,430.56	30,393,468.67	2,800,038.11	26,709,956.68
55	025301000100	Ekiti State Housing Corporation	43,070,263.79	45,590,157.73	2,519,893.93	40,990,150.58
56	026000100100	Bureau Of Lands	34,920,624.59	26,830,374.61	(8,090,249.99)	22,861,515.00
57	026000100200	Office Of Surveyor General	18,075,379.25	18,987,484.17	912,104.91	15,446,146.61
58	026000100400	Urban Renewal Agency	7,801,793.08	7,728,415.76	(73,377.32)	6,837,441.13
59	026100100100	Ministry Of Infrastructure And Public Utilities	47,302,728.20	50,854,283.91	3,551,555.71	45,263,499.49
		TOTAL ECONOMIC SECTOR	1,290,497,604.97	1,631,674,141.23	341,176,536.26	1,309,370,943.83

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			₦	₦	₦	₦
					-	
	030000000000	LAW & JUSTICE SECTOR			-	
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	104,589,816.35	113,116,312.75	8,526,496.40	102,373,824.56
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	4,326,540.39	4,008,962.64	(317,577.75)	3,585,915.32
65	032600100300	Ekiti State Law Reform Commission		-	-	
		TOTAL LAW & JUSTICE SECTOR	108,916,356.74	117,125,275.39	8,208,918.65	105,959,739.88
					-	
	040000000000	REGIONAL SECTOR			-	
66	045102100100	Ministry Of Regional and Special Duties	7,609,695.25	7,939,743.27	330,048.02	6,932,866.50
67	045102100200	Serve EKS Steering Committee		-	-	0
68	045102100300	Serve EKS		-	-	0
69	045102100400	Subvention To Dawn Commission		-	-	0
		TOTAL REGIONAL SECTOR	7,609,695.25	7,939,743.27	330,048.02	6,932,866.50
					-	
	050000000000	SOCIAL SECTOR			-	
70	051300100100	Ministry Of Youth And Sport Development	11,324,039.89	12,414,387.05	1,090,347.16	11,327,007.65
71	051305200100	Ekiti State Sport Council	34,414,181.46	35,771,973.89	1,357,792.43	32,189,134.22
72	051305300100	Ekiti State Office Of Disability	11,285,290.66	11,128,752.92	(156,537.74)	9,852,556.87
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	38,216,078.64	44,524,428.52	6,308,349.88	40,895,749.28
74	051700100100	Ministry Of Education, Science And Technology	259,081,742.68	286,156,611.71	27,074,869.03	259,008,537.85
75	051700100400	Ekiti State Libabry Board	9,458,195.40	10,114,311.27	656,115.87	9,180,944.44
76	051700100500	Education Trust Funds	9,712,537.36	9,344,055.54	(368,481.82)	8,427,012.12
77	051700100600	State Universal Basic Education Board	171,691,509.58	180,832,030.66	9,140,521.07	162,469,992.49
78	051701000100	Agency For Adult And Non Formal Education	14,116,785.88	18,444,423.67	4,327,637.79	16,830,923.86
79	051702600100	School Of Agriculture And Enterprise Agency	4,104,501.32	4,165,576.02	61,074.70	3,794,637.35
80	051705300100	Ekiti State Board For Technical And Vocational Education	64,856,115.25	68,785,315.52	3,929,200.27	63,339,104.69
81	051705400100	Ekiti State Scholarship Board	4,783,676.41	6,351,632.66	1,567,956.25	5,675,734.66
82	051705500100	Ekiti State Teaching Service Commission	4,614,193,327.47	4,804,813,168.31	190,619,840.84	4,382,081,069.89
83	051705500100	Teaching Staff)	55,709,924.26	54,216,417.91	(1,493,506.36)	-
84	052100100100	Ministry Of Health And Human Services	126,257,264.85	145,638,893.91	19,381,629.06	134,417,747.28
85	052100200100	Ekiti State Health Insurance Scheme	10,613,998.88	11,448,009.33	834,010.44	10,262,149.77
86	052100300100	Primary Healthcare Development	57,086,227.66	57,179,432.87	93,205.20	50,575,478.58

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN. - JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN. - JUNE, 2022
			N	N	N	N
87	052110200100	Hospital Management Board	1,590,062,570.12	1,589,550,263.98	(512,306.14)	1,435,138,589.76
88	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	9,210,948.32	10,336,205.52	1,125,257.20	9,309,510.61
89	053500100100	Ministry Of Environment	43,193,350.39	41,246,726.80	(1,946,623.60)	34,289,370.31
90	053501600100	State Environmental Protection Agency	8,833,351.34	9,419,396.85	586,045.51	8,390,821.81
91	053505300100	Ekiti State Waste Management Board	11,709,502.10	13,391,548.01	1,682,045.91	12,089,229.28
92	055100100100	Ministry Of Local Government Affairs	21,808,354.58	20,577,053.86	(1,231,300.72)	18,250,018.76
93	055100200100	Bureau Of Chieftaincy Affairs	13,258,030.59	12,266,841.45	(991,189.14)	11,010,472.52
94	055100300100	Bureau Of Rural And Community Development	16,378,897.87	18,020,934.57	1,642,036.70	16,181,108.39
		<b>TOTAL SOCIAL SECTOR</b>	<b>7,211,360,402.96</b>	<b>7,476,138,392.73</b>	<b>264,777,989.77</b>	<b>6,744,986,902.44</b>
					-	
		<b>SUMMARY OF PERSONNEL COST ON SECTOR</b>			-	
	<b>A</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,241,352,605.42</b>	<b>5,679,606,998.11</b>	<b>4,438,254,392.69</b>	<b>1,750,895,794.64</b>
	<b>B</b>	<b>ECONOMIC SECTOR</b>	<b>1,290,497,604.97</b>	<b>1,631,674,141.23</b>	<b>341,176,536.26</b>	<b>1,309,370,943.83</b>
	<b>C</b>	<b>LAW AND JUSTICE SECTOR</b>	<b>108,916,356.74</b>	<b>117,125,275.39</b>	<b>8,208,918.65</b>	<b>105,959,739.88</b>
	<b>D</b>	<b>REGIONAL SECTOR</b>	<b>7,609,695.25</b>	<b>7,939,743.27</b>	<b>330,048.02</b>	<b>6,932,866.50</b>
	<b>E</b>	<b>SOCIAL SECTOR</b>	<b>7,211,360,402.96</b>	<b>7,476,138,392.73</b>	<b>264,777,989.77</b>	<b>6,744,986,902.44</b>
		<b>TOTAL (A)</b>	<b>9,859,736,665.34</b>	<b>14,912,484,550.72</b>	<b>5,052,747,885.38</b>	<b>9,918,146,247.29</b>
	<b>SUPPLEMENTARY NOTE 6B: EMPLOYEES BENEFITS</b>					
		<b>CORPERS ALLOWANCE</b>	<b>14,922,006.36</b>	-		<b>34,251,324.41</b>
		<b>REPATRIATION</b>	<b>6,623,701.39</b>	-		<b>5,941,656.96</b>
		<b>LOCUM/INTERN</b>	-	-		<b>7,052,359.75</b>
		<b>NEIGHBORHOOD INSPECTOR</b>	-	-		<b>8,880,000.00</b>
		<b>ALLOWANCES OF PAST POLITICAL OFFICE HOLDER</b>				-
		<b>TOTAL (B)</b>	<b>21,545,707.75</b>	-		<b>56,125,341.12</b>
		<b>GRAND TOTAL OF CASH (A+B)</b>	<b>9,881,282,373.09</b>	<b>14,912,484,550.72</b>		<b>9,974,271,588.41</b>



SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT -	UTILITIES - GENERAL	MATERIALS & SUPPLIES -	MAINTENANCE SERVICES -	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL	FUEL & LUBRICANTS -	FINANCIAL CHARGES -	MISCELLANEOUS EXPENSES	ACTUAL - JUNE, 2023	JAN. MID-YEAR BUDGET 2023	VARIANCE	ACTUAL - JUNE, 2022	JAN.
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210					
			N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
1	011100100100	Government House And Protocol	1,281,116,407.86	-	63,594,186.00	301,412,235.60	37,100,000.00	124,000,000.00	-	-	-	991,760,288.50	2,798,983,117.96	1,987,500,000.00	(811,483,117.96)	2,126,142,226.00	
2	011100100200	Deputy Governor's Office	54,181,295.00	-	7,303,500.00	5,005,280.00	-	-	-	-	-	44,830,325.00	111,320,400.00	87,000,000.00	(24,320,400.00)	67,774,200.00	
3	011100200100	Special Adviser On Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000.00	
4	011100200200	Special Adviser To The Governor On Federal Matters	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000,000.00	
5	011100200300	Special Adviser On Allied Matters	-	-	-	-	-	-	-	-	-	-	-	-	-	900,000.00	
6	011100200400	Special Adviser On Tertiary Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00	
7	011100200500	Special Adviser Governance, Reforms & Innovation	6,000,000.00	-	8,000,000.00	8,000,000.00	4,000,000.00	-	-	-	-	4,000,000.00	30,000,000.00	15,000,000.00	(15,000,000.00)	-	
8	011100200600	Senior Sepcial Adviser Policy, Startegy And Speeches	-	-	-	-	-	-	-	-	-	-	-	-	-	450,000.00	
9	011100200700	Special Adviser Governor Office	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000,000.00	
10	011100200800	Special Adviser Communication And Strategy	-	-	-	-	-	-	-	-	-	-	-	-	-	750,000.00	
11	011100200900	Special Adviser Policy And Documentation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	011100201000	Special Adviser Mobilization, Urban And Rural	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500,000.00	
13	011100201100	Special Adviser NGO	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000.00	
14	011100201200	Special Assistant Protocol	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000.00	
15	011100201300	Senior Special Assistant National Assembly	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000.00	
16	011100201400	Special Adviser Developmentg Matters	-	-	-	-	-	-	-	-	-	-	-	-	-	750,000.00	
17	011100201500	Special Adviser On Social Investment	1,325,000.00	-	-	-	-	-	-	-	-	-	1,325,000.00	1,500,000.00	175,000.00	650,000.00	
18	011100201600	Special Adviser On Economic Matters	-	-	-	-	-	-	-	-	-	-	-	-	-	2,149,000.00	
19	011100201700	Office Of The Senior Special Assistant (Special Duties)	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000.00	
20	011100201800	Office Of The SSA (Tourism)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	011100300100	Ekiti State Boundary Commission	666,000.00	-	143,700.00	220,800.00	-	-	-	-	-	74,500.00	1,105,000.00	1,200,000.00	95,000.00	400,000.00	
22	011100300200	Boundary Technical Committee	572,000.00	-	85,950.00	146,050.00	-	-	-	-	-	38,000.00	842,000.00	947,847.94	105,847.94	200,000.00	
23	011100400100	Ekiti State Sustainable Development Goal	415,200.00	-	686,000.00	401,000.00	38,000.00	-	-	-	-	374,800.00	1,915,000.00	5,000,000.00	3,085,000.00	780,000.00	
24	011100400200	Development Relation	58,000.00	-	129,550.00	66,500.00	-	-	-	-	-	105,950.00	360,000.00	500,000.00	140,000.00	160,000.00	
25	011100400300	CGS To LGAs Track	451,500.00	-	186,800.00	189,500.00	95,500.00	-	-	-	-	336,700.00	1,260,000.00	1,500,000.00	240,000.00	560,000.00	

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT -	UTILITIES - GENERAL	MATERIALS & SUPPLIES -	MAINTENANCE SERVICES -	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL	FUEL & LUBRICANTS -	FINANCIAL CHARGES -	MISCELLANEOUS EXPENSES	ACTUAL - JUNE, 2023	JAN. MID-YEAR BUDGET 2023	VARIANCE	ACTUAL - JUNE, 2022	JAN.
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210					
			N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
26	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	663,000.00	-	107,000.00	-	-	-	-	-	-	-	770,000.00	12,500,000.00	11,730,000.00	3,522,500.00	
27	011100500200	Ekiti State Enterprise Development Agency	188,000.00	-	153,000.00	30,000.00	-	7,000.00	-	-	-	-	378,000.00	379,139.18	1,139.17	280,000.00	
28	011100600100	Ekiti State Emergency Management Agency	1,415,700.00	-	286,000.00	834,000.00	-	-	-	-	-	59,300.00	2,595,000.00	1,500,000.00	(1,095,000.00)	1,010,000.00	
29	011100600200	Control Monitoring And Disaster Site	360,000.00	-	-	-	-	-	-	-	-	-	360,000.00	300,000.00	(60,000.00)	200,000.00	
30	011100700100	Ekiti State Bureau Of Public Procurement	800,000.00	-	350,000.00	325,000.00	125,000.00	-	-	-	-	200,000.00	1,800,000.00	3,200,000.00	1,400,000.00	1,200,000.00	
31	011100700200	Supervision And Monitoring Of Projects	550,000.00	-	450,000.00	200,000.00	150,000.00	-	-	-	-	-	1,350,000.00	1,232,202.32	(117,797.68)	900,000.00	
32	011100800100	Office Of Economic Preservation And General Enforcement	155,000.00	-	70,000.00	-	-	-	-	-	-	-	225,000.00	300,000.00	75,000.00	200,000.00	
33	011100800200	Safe City	750,000.00	-	780,000.00	750,000.00	240,000.00	-	-	-	-	360,000.00	2,880,000.00	2,213,145.19	(666,854.81)	1,920,000.00	
34	011101000100	Office Of Transformation And Strategy	1,378,750.00	-	221,000.00	531,950.00	60,900.00	-	-	-	-	1,137,400.00	3,330,000.00	2,540,000.00	(790,000.00)	1,480,000.00	
35	011101000200	Civil Service Transformation	249,500.00	-	112,800.00	80,500.00	49,700.00	-	-	-	-	137,500.00	630,000.00	540,000.00	(90,000.00)	280,000.00	
36	011102100100	Ekiti State Liaison Office Abuja	3,392,000.00	2,318,956.00	282,300.00	583,300.00	55,000.00	-	-	-	-	6,187,400.00	12,818,956.00	20,747,154.44	7,928,198.44	13,474,772.50	
37	011102100200	Ekiti State Governor Lodge Abuja	192,000.00	-	25,000.00	270,000.00	-	-	-	-	-	503,000.00	990,000.00	1,350,000.00	360,000.00	1,100,000.00	
38	011102100300	Deputy Governor Lodge Abuja	175,000.00	-	90,000.00	50,000.00	-	-	-	-	-	135,000.00	450,000.00	600,000.00	150,000.00	500,000.00	
39	011102100400	Maintenance Of Liaison Office Staff Quarters Abuja	110,000.00	-	-	170,000.00	-	-	-	-	-	170,000.00	450,000.00	1,600,000.00	1,150,000.00	500,000.00	
40	011102100500	Ekiti State Liaison Office Lagos	5,014,000.00	-	270,000.00	290,000.00	74,000.00	-	-	-	-	1,506,000.00	7,154,000.00	4,504,725.29	(2,649,274.71)	5,592,000.00	
41	011102100600	Ekiti State Liaison Office Akure	300,000.00	-	75,000.00	100,000.00	-	-	-	-	-	200,000.00	675,000.00	1,102,500.00	427,500.00	210,000.00	
42	011103300100	Ekiti State Aid Control Agency	501,200.00	-	80,000.00	24,000.00	-	-	-	-	-	42,800.00	648,000.00	3,500,000.00	2,852,000.00	360,000.00	
43	011111300300	Pension Department	455,915.00	-	47,055.00	17,000.00	45,000.00	-	-	-	-	335,030.00	900,000.00	788,620.50	(111,379.50)	400,000.00	
44	011103700100	Muslim Pilgrim Board	3,608,500.00	-	120,000.00	120,000.00	20,000.00	-	-	-	-	-	3,868,500.00	5,276,353.52	1,407,853.52	200,000.00	
45	011103800100	Christian Pilgrim Board	674,200.00	-	35,000.00	44,000.00	-	997,000.00	-	-	-	86,800.00	1,837,000.00	6,318,986.25	4,481,986.25	200,000.00	
46	011110100100	Bureau Of Special Projects	1,041,000.00	-	165,000.00	144,000.00	-	-	-	-	-	-	1,350,000.00	2,500,000.00	1,150,000.00	1,000,000.00	
47	011110500100	Office Of The Chief Of Staff	966,000.00	-	500,000.00	920,000.00	-	-	-	-	-	1,934,000.00	4,320,000.00	12,132,453.60	7,812,453.60	12,800,000.00	
48	011111100100	Public Private Partnership	10,000.00	-	190,000.00	65,000.00	-	-	-	-	-	50,000.00	315,000.00	265,397.43	(49,602.58)	140,000.00	
49	011111200100	General Administration Department	10,935,000.00	-	1,252,120.00	53,226,500.00	-	-	-	283,286,000.00	-	316,380.00	349,016,000.00	251,500,000.00	(97,516,000.00)	156,185,000.00	
50	011111200200	Petroleum Product Consumer Protection Agency	133,000.00	-	92,000.00	35,000.00	-	-	-	-	-	190,000.00	450,000.00	1,579,746.57	1,129,746.57	1,600,000.00	
51	011111200300	Utility Service Department	397,750.00	-	-	52,250.00	-	-	-	-	-	-	450,000.00	600,000.00	150,000.00	400,000.00	
52	011111200400	Government Asset Unit	875,000.00	-	25,000.00	-	-	-	-	-	-	-	900,000.00	1,600,000.00	700,000.00	800,000.00	

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT -	UTILITIES - GENERAL	MATERIALS & SUPPLIES -	MAINTENANCE SERVICES -	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL	FUEL & LUBRICANTS -	FINANCIAL CHARGES -	MISCELLANEOUS EXPENSES	ACTUAL - JUNE, 2023	JAN. MID-YEAR BUDGET 2023	VARIANCE	ACTUAL - JUNE, 2022	JAN.
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210					
			N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
53	011111200500	Office Of Chief Of Protocol (SCOP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	011111200600	Maintenance Of Governor's Lodge (Gh&P)	-	-	-	-	-	-	-	-	-	-	-	1,500,000.00	1,500,000.00	150,000.00	
55	011111200700	Secretariat, Office of the Governor		-	1,950,000.00	400,000.00	-	-	-	-	-	1,550,000.00	3,900,000.00	5,000,000.00	1,100,000.00	3,000,000.00	
56	011111200800	AUDA-NEPAD	75,000.00	-	50,000.00	50,000.00	-	-	-	-	-	50,000.00	225,000.00	300,000.00	75,000.00	100,000.00	
57	011111200900	Open Governor Partnership (OGP Activities)	150,000.00	-	150,000.00	25,000.00	-	-	-	-	-	125,000.00	450,000.00	500,000.00	50,000.00	200,000.00	
58	011111201000	3 SSAs Special Projects (for 3 Senatorial Districts)	-	-	-	-	-	-	-	-	-	-	-	1,500,000.00	1,500,000.00	-	
59	011111201100	SSA Diaspora	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60	011111201200	SSA Statistics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
61	011111201300	SSA Development Partnership	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62	011111201300	Citizenship Engagement Office (GH&P)	-	-	-	-	-	-	-	-	-	-	-	1,750,000.00	1,750,000.00	1,500,000.00	
63	011111300100	Ekiti State Pension Commission	2,280,000.00	-	2,773,000.00	1,931,000.00	2,971,000.00	-	-	-	-	945,000.00	10,900,000.00	8,000,000.00	(2,900,000.00)	6,000,000.00	
64	011111300200	Pension Transition Arrangement Department	786,655.00	-	1,156,550.00	77,700.00	78,750.00	-	-	-	-	475,345.00	2,575,000.00	2,000,000.00	(575,000.00)	700,000.00	
65	011111400100	Chief Press Secretary	6,700,000.00	-	11,000,000.00	2,000,000.00	-	-	-	-	-	5,300,000.00	25,000,000.00	17,500,000.00	(7,500,000.00)	8,955,000.00	
66	011113200100	Inter-Governmental And Integration Affairs	704,000.00	-	215,000.00	-	-	-	-	-	-	161,000.00	1,080,000.00	1,800,000.00	720,000.00	600,000.00	
67	011200100100	Ekiti State House Of Assembly	135,677,200.00	-	7,610,000.00	28,323,900.00	112,903,950.00	44,421,846.40	-	-	-	137,244,700.00	466,181,596.40	809,300,891.31	343,119,294.91	384,782,439.28	
68	011200200100	House Of Assembly Service Commission	1,959,000.00	-	414,000.00	2,222,000.00	2,129,000.00	-	-	-	-	776,000.00	7,500,000.00	37,955,135.43	30,455,135.43	7,500,000.00	
69	012300100100	Ministry Of Information And Value Orientation	2,125,000.00	-	215,000.00	205,000.00	-	-	-	-	-	155,000.00	2,700,000.00	15,941,265.00	13,241,265.00	4,270,000.00	
70	012300300100	Broadcasting Service Of Ekiti State	119,000.00	-	146,630.67	204,876.89	93,000.00	44,979,371.89	-	5,000,000.00	-	60,000.00	50,602,879.45	37,434,938.35	(13,167,941.11)	69,846,844.63	
71	012500100100	Head Of Service	11,253,900.00	-	478,500.00	947,500.00	-	-	-	-	-	1,615,100.00	14,295,000.00	18,020,500.00	3,725,500.00	16,067,000.00	
72	012500500100	Public Service Coordinating Unit	195,000.00	-	270,000.00	230,000.00	30,000.00	-	-	-	-	130,000.00	855,000.00	1,140,000.00	285,000.00	950,000.00	
73	012500600100	Office Of Establishment And Service Matters	7,529,000.00	-	600,000.00	350,000.00	140,000.00	-	-	-	-	6,850,000.00	15,469,000.00	20,500,000.00	5,031,000.00	21,955,000.00	
74	012500600200	Establishment And Management Services	517,500.00	-	90,000.00	225,000.00	45,000.00	-	-	-	-	22,500.00	900,000.00	1,000,000.00	100,000.00	400,000.00	
75	012500600300	Staff Matter And Industrial Relation	360,000.00	-	45,000.00	45,000.00	-	-	-	-	-	-	450,000.00	750,000.00	300,000.00	200,000.00	
76	012500600400	Labour And Industrial Relation	15,400,000.00	-	5,210,000.00	1,520,000.00	635,400.00	-	-	-	-	3,250,000.00	26,015,400.00	12,500,000.00	(13,515,400.00)	7,849,000.00	
77	012500600500	Hosting of Public Service Games	225,000.00	-	-	-	-	-	-	-	-	-	225,000.00	500,000.00	275,000.00	100,000.00	

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT -	UTILITIES - GENERAL	MATERIALS & SUPPLIES -	MAINTENANCE SERVICES -	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL	FUEL & LUBRICANTS -	FINANCIAL CHARGES -	MISCELLANEOUS EXPENSES	ACTUAL - JUNE, 2023	JAN. MID-YEAR BUDGET 2023	VARIANCE	ACTUAL - JUNE, 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
78	012500600600	Peer Review Service Programme For HOS And PS	125,000.00	-	175,000.00	-	-	-	-	-	-	1,050,000.00	1,350,000.00	1,500,000.00	150,000.00	600,000.00
79	012500600700	Staff Housing Loan Board	100,000.00	-	100,000.00	-	-	-	-	-	-	25,000.00	225,000.00	300,000.00	75,000.00	100,000.00
80	012500600800	Nigeria Legion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	012500700100	Office Of Capacity Development And Reform	1,297,000.00	-	361,200.00	356,800.00	13,682,000.00	-	-	-	-	371,000.00	16,068,000.00	75,000,000.00	58,932,000.00	2,291,250.00
82	012500700200	Training And Man Power Department	151,000.00	-	100,650.00	128,350.00	-	-	-	-	-	70,000.00	450,000.00	500,000.00	50,000.00	200,000.00
83	012500700300	Staff Development Centre	325,000.00	-	37,500.00	-	-	-	-	-	-	87,500.00	450,000.00	1,000,000.00	550,000.00	200,000.00
84	014000100100	Ekiti State Auditor General Office	13,192,500.00	-	2,483,000.00	3,450,250.98	2,884,000.00	-	-	-	-	1,707,000.00	23,716,750.98	15,000,000.00	(8,716,750.98)	9,375,000.00
85	014000100200	Pension And Gratutities	105,000.00	-	70,000.00	80,000.00	70,000.00	-	-	-	-	-	325,000.00	300,000.00	(25,000.00)	200,000.00
86	014000100300	Government Account Management Units	105,000.00	-	70,000.00	80,000.00	70,000.00	-	-	-	-	-	325,000.00	300,000.00	(25,000.00)	200,000.00
87	014000100400	Auditing Of Secondary Schools In Ekiti	825,000.00	-	266,900.00	591,900.00	266,200.00	-	-	-	-	-	1,950,000.00	1,800,000.00	(150,000.00)	1,200,000.00
88	014000100500	Monitoring And Special Audit Department	210,000.00	-	130,000.00	160,000.00	-	-	-	-	-	150,000.00	650,000.00	600,000.00	(50,000.00)	400,000.00
89	014000200100	Local Government Auditor General Office	770,000.00	-	1,899,140.56	974,570.28	930,000.00	-	-	-	-	120,000.00	4,693,710.84	5,000,000.00	306,289.16	2,517,500.00
90	014000300100	Ekiti State Audit Service Commission	3,050,000.00	-	2,030,000.00	2,169,216.70	598,433.40	-	-	-	-	-	7,847,650.10	9,000,000.00	1,152,349.90	3,000,000.00
91	014500100100	Public Complaint Commission	70,588.25	-	44,117.65	63,970.60	26,470.60	-	-	-	-	19,852.90	225,000.00	255,000.00	30,000.00	150,000.00
92	014700100100	Ekiti State Civil Service Commission	2,584,150.00	-	700,000.00	771,640.00	-	-	-	-	-	5,644,210.00	9,700,000.00	12,500,000.00	2,800,000.00	6,540,000.00
93	014700100200	Personnel Department	321,000.00	-	131,750.00	44,000.00	-	-	-	-	-	43,250.00	540,000.00	750,000.00	210,000.00	240,000.00
94	014700100300	Appointment Department	288,500.00	-	108,750.00	82,250.00	-	-	-	-	-	60,500.00	540,000.00	750,000.00	210,000.00	240,000.00
95	014800100100	Ekiti State Independence Electoral Commission	3,809,100.00	-	195,500.00	310,900.00	100,000.00	-	-	-	-	84,500.00	4,500,000.00	6,000,000.00	1,500,000.00	2,000,000.00
96	016100100100	Secretary To The State Government	1,782,000.00	-	2,131,300.00	2,285,000.00	-	-	-	-	-	23,866,200.00	30,064,500.00	21,100,000.00	(8,964,500.00)	16,000,000.00
97	016101300200	Political And Economic Affairs	900,000.00	-	384,400.00	1,780,000.00	-	-	-	-	-	179,004,738.98	182,069,138.98	405,060,183.79	222,991,044.81	785,665,926.19
98	016101300300	Economic P & E	-	-	-	-	-	-	-	-	-	450,000.00	450,000.00	600,000.00	150,000.00	400,000.00
99	016101300400	Political And Inter-Party	400,000.00	-	340,000.00	740,000.00	-	-	-	-	-	25,320,000.00	26,800,000.00	22,000,000.00	(4,800,000.00)	5,000,000.00
100	016101300500	Quarterly Legistlative Executive	-	-	-	-	-	-	-	-	-	-	-	300,000.00	300,000.00	200,000.00
101	016101300600	Policy And Strategy	-	-	-	-	-	-	-	-	-	-	-	300,000.00	300,000.00	200,000.00
102	016101300700	NIREC	1,450,000.00	-	-	-	-	-	-	-	-	-	1,450,000.00	1,200,000.00	(250,000.00)	700,000.00
103	016101300800	Parastatals Affair Department	200,000.00	-	780,000.00	1,030,000.00	-	-	-	-	-	240,000.00	2,250,000.00	3,000,000.00	750,000.00	2,000,000.00
104	016101700100	Cabinet And Special Services	4,400,000.00	-	5,146,180.00	3,440,489.00	1,537,000.00	4,036,231.00	-	-	-	5,052,000.00	23,611,900.00	27,500,000.00	3,888,100.00	19,590,800.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT -	UTILITIES - GENERAL	MATERIALS & SUPPLIES -	MAINTENANCE SERVICES -	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL	FUEL & LUBRICANTS -	FINANCIAL CHARGES -	MISCELLANEOUS EXPENSES	ACTUAL - JUNE, 2023	JAN. MID-YEAR BUDGET 2023	VARIANCE	ACTUAL - JUNE, 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
105	016101700300	Ekiti State Security Trust Fund	468,000.00	-	360,000.00	360,000.00	-	-	-	-	-	252,000.00	1,440,000.00	1,000,000.00	(440,000.00)	800,000.00
106	016101700400	Maintenance of Exco Chamber	-	-	-	856,800.00	-	-	-	-	-	-	856,800.00	1,114,000.00	257,200.00	761,600.00
		TOTAL ADMINISTRATION SECTOR	1,603,061,011.11	2,318,956.00	136,327,029.88	432,816,980.05	181,243,304.00	218,441,449.29	-	288,286,000.00	-	1,457,398,570.38	4,319,893,300.71	4,049,440,186.09	(270,453,114.63)	3,813,517,058.60
													-		-	
107	021500100100	Ministry Of Agriculture And Food Security	6,721,250.00	-	600,000.00	1,475,000.00	-	-	-	-	-	1,850,000.00	10,646,250.00	9,040,000.00	(1,606,250.00)	4,575,000.00
108	021510200100	Agricultural Development Programme	1,020,000.00	-	-	-	-	-	-	-	-	1,630,000.00	2,650,000.00	2,211,645.00	(438,355.00)	1,000,000.00
109	021510900100	Ekiti State Forestry Commission	751,500.00	-	255,000.00	5,000.00	58,500.00	2,689,845.90	-	-	-	10,000.00	3,769,845.90	3,514,500.00	(255,345.90)	2,839,070.00
110	021511000100	Fountain Marketing Agricultural Agency	622,000.00	-	176,000.00	-	102,000.00	-	-	-	-	-	900,000.00	631,898.63	(268,101.38)	500,000.00
111	021511500100	Monitoring And Task Force On Forestry Activities	360,000.00	-	-	-	-	-	-	-	-	-	360,000.00	189,569.59	(170,430.41)	200,000.00
112	021511600100	Fadama Project	100,000.00	-	30,000.00	180,000.00	60,000.00	-	-	-	-	80,000.00	450,000.00	250,000.00	(200,000.00)	200,000.00
113	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	360,000.00	-	23,500.00	63,500.00	-	-	-	-	-	3,000.00	450,000.00	1,050,000.00	600,000.00	200,000.00
114	021511800100	Agricultural Marketing Project (RAAMP)	150,000.00	-	150,000.00	270,000.00	135,000.00	-	-	-	-	240,000.00	945,000.00	600,000.00	(345,000.00)	700,000.00
115	022000100100	Ministry Of Finance	11,543,000.00	-	857,500.00	1,575,000.00	1,246,000.00	8,299,846,111.20	175,790,950.00	-	-	97,499,452.56	8,588,358,013.76	4,299,257,271.21	(4,289,100,742.56)	4,681,089,029.00
116	022000100200	State Revenue And Investment	135,000.00	-	247,500.00	270,000.00	-	-	-	-	-	112,500.00	765,000.00	1,500,000.00	735,000.00	850,000.00
117	022000100300	Fiscal Committee Secretariat	85,500.00	-	746,100.00	94,500.00	-	-	-	-	-	3,123,900.00	4,050,000.00	5,400,000.00	1,350,000.00	4,500,000.00
118	022000100400	Expenditure Department	72,000.00	-	337,500.00	141,000.00	-	-	-	-	-	1,024,500.00	1,575,000.00	2,100,000.00	525,000.00	1,750,000.00
119	022000100500	State Finance Department	225,000.00	-	360,000.00	405,000.00	-	-	-	-	-	135,000.00	1,125,000.00	1,500,000.00	375,000.00	1,250,000.00
120	022000100600	State Wide Revenue Committee	562,500.00	-	600,750.00	675,000.00	-	-	-	-	-	186,750.00	2,025,000.00	2,500,000.00	475,000.00	2,250,000.00
121	022000100700	State Fiscal Efficiency Unit	225,000.00	-	360,000.00	405,000.00	-	-	-	-	-	135,000.00	1,125,000.00	1,500,000.00	375,000.00	1,250,000.00
122	022000100800	Community Of Public Finance Committee	225,000.00	-	360,000.00	405,000.00	-	-	-	-	-	135,000.00	1,125,000.00	1,500,000.00	375,000.00	1,250,000.00
123	022000100900	Sftas Related Activities	225,000.00	-	360,000.00	405,000.00	-	-	-	-	-	135,000.00	1,125,000.00	1,500,000.00	375,000.00	1,250,000.00
124	022000200100	Debt Management Office	270,000.00	-	333,000.00	270,000.00	-	-	-	-	-	162,000.00	1,035,000.00	1,380,000.00	345,000.00	1,150,000.00
125	022000700100	Office Of The Accountant General	9,457,100.00	-	12,950,000.00	3,981,000.00	5,000,000.00	-	-	-	1,879,298,005.93	12,848,300.00	1,923,534,405.93	89,744,782.60	(1,833,789,623.33)	137,157,203.11
126	022000700200	Main Accounts Department	190,000.00	-	200,000.00	140,000.00	50,000.00	-	-	-	-	545,000.00	1,125,000.00	1,500,000.00	375,000.00	1,250,000.00
127	022000700300	IPSAS Streering Committee	196,000.00	-	80,000.00	150,000.00	40,000.00	-	-	-	-	74,000.00	540,000.00	720,000.00	180,000.00	600,000.00
128	022000700400	Central Pay Office	260,000.00	-	70,000.00	100,000.00	100,000.00	-	-	-	-	145,000.00	675,000.00	900,000.00	225,000.00	750,000.00
129	022000700500	Management Service Department	250,000.00	-	300,000.00	200,000.00	20,000.00	-	-	-	-	130,000.00	900,000.00	2,200,000.00	1,300,000.00	1,000,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT -	UTILITIES - GENERAL	MATERIALS & SUPPLIES -	MAINTENANCE SERVICES -	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL	FUEL & LUBRICANTS -	FINANCIAL CHARGES -	MISCELLANEOUS EXPENSES	ACTUAL - JUNE, 2023	JAN. MID-YEAR BUDGET 2023	VARIANCE	ACTUAL - JUNE, 2022	JAN.
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210					
			N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
130	022000700600	Implemetation Of Treasury Single Accounts	500,000.00		730,000.00	340,000.00	250,000.00	-	-	-	-	205,000.00	2,025,000.00	2,700,000.00	675,000.00	2,250,000.00	
131	022000700700	Funds Management	310,000.00	-	195,000.00	170,000.00	30,000.00	-	-	-	-	420,000.00	1,125,000.00	1,500,000.00	375,000.00	1,250,000.00	
132	022000700800	State Integrated Financial Management	220,000.00	-	510,000.00	185,000.00	50,000.00	-	-	-	-	160,000.00	1,125,000.00	1,500,000.00	375,000.00	1,250,000.00	
133	022000700900	Projects Financial Management Units	50,000.00	-	100,000.00	50,000.00	31,000.00	-	-	-	-	39,000.00	270,000.00	1,500,000.00	1,230,000.00	300,000.00	
134	022000701000	Nigeria Civil Defence Corps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	022000701100	Central Internal Audit	5,231,250.00	-	510,800.00	516,300.00	315,650.00	-	-	-	-	926,000.00	7,500,000.00	12,500,000.00	5,000,000.00	2,500,000.00	
136	022000800100	Ekiti State Board Of Internal Revenue Service	296,386,841.00	-	-	-	-	-	-	-	-	-	296,386,841.00	275,000,000.00	(21,386,841.00)	394,141,840.45	
137	022000800200	Signage And Advertisement Agency	2,447,897.23	-	95,000.00	-	-	-	-	-	-	3,434,000.00	5,976,897.23	11,250,000.00	5,273,102.77	12,848,000.00	
138	022000800300	Ekiti State Lotteries Commission	470,000.00	-	180,000.00	1,077,000.00	-	-	-	-	-	523,000.00	2,250,000.00	1,895,695.88	(354,304.13)	2,500,000.00	
139	022200100100	Ministry Of Investment, Trade And Innovations	1,302,650.00	-	142,500.00	1,381,100.00	-	-	-	-	-	1,275,250.00	4,101,500.00	5,000,000.00	898,500.00	3,889,942.00	
140	022200100200	Steering Committee On Social Investment	528,000.00	-	95,000.00	65,000.00	-	-	-	-	-	212,000.00	900,000.00	1,000,000.00	100,000.00	500,000.00	
141	022200600100	Cooperative Department & Coop. College Ijero Ekiti	80,900.00	-	19,400.00	63,250.00	-	-	-	-	-	241,450.00	405,000.00	540,000.00	135,000.00	180,000.00	
142	022200900100	Technical Adviser On Ekiti Knowledge Zone	1,022,600.00	-	333,400.00	146,000.00	-	-	-	-	-	337,000.00	1,839,000.00	2,860,375.00	1,021,375.00	500,000.00	
143	022201000100	Monitoring And Supervision Of Cooperative Societies	55,000.00	-	65,000.00	55,000.00	-	-	-	-	-	50,000.00	225,000.00	300,000.00	75,000.00	100,000.00	
144	022201800100	State Cooperative Advisory Board	55,000.00	-	65,000.00	55,000.00	-	-	-	-	-	50,000.00	225,000.00	300,000.00	75,000.00	100,000.00	
145	022205200100	Ekiti State Investment Promotion Agency	1,694,500.00	-	542,900.00	1,085,900.00	324,500.00	2,827,500.00	-	-	-	1,287,200.00	7,762,500.00	6,318,986.25	(1,443,513.75)	5,561,500.00	
146	022205200300	Social Investment Coordinating office	810,000.00	-	40,000.00	40,000.00	-	-	-	-	-	40,000.00	930,000.00	1,000,000.00	70,000.00	550,000.00	
147	022700100100	Bureau Of Employment, Labour And Productivity	480,000.00	-	87,500.00	290,000.00	-	-	-	-	-	582,500.00	1,440,000.00	2,300,000.00	860,000.00	800,000.00	
148	022700500100	Ekiti State Social Security Scheme	200,000.00	-	66,600.00	235,200.00	4,000.00	-	-	-	-	70,200.00	576,000.00	561,400.00	(14,600.00)	320,000.00	
149	022700600100	Human Capital Development	60,000.00	-	47,500.00	200,500.00	52,000.00	-	-	-	-	-	360,000.00	250,000.00	(110,000.00)	200,000.00	
150	022700700100	Job Creation And Employment Agency	160,000.00	-	70,000.00	160,000.00	10,000.00	-	-	-	-	75,200.00	475,200.00	762,000.00	286,800.00	264,000.00	
151	022700700200	Automation Centre	180,000.00	-	-	-	-	-	-	-	-	-	180,000.00	400,000.00	220,000.00	100,000.00	
152	022800100100	Communication And Technology (ICT)	718,000.00	1,443,600.00	146,000.00	88,400.00	-	3,000,000.00	-	-	-	88,000.00	5,484,000.00	4,330,500.00	(1,153,500.00)	1,380,000.00	
153	023100100100	Ekiti State Electricity Board	1,675,000.00	-	-	187,954,703.91	-	-	-	10,704,225.00	-	-	200,333,928.91	249,000,000.00	48,666,071.09	52,939,500.00	
154	023100100200	Monitoring Of Government House Premises/Town	-	-	-	-	-	-	-	-	-	-	-	325,827.84	325,827.84	100,000.00	
155	023100100300	Ekiti State Office Of Energy Matters	945,000.00	-	-	-	-	-	-	-	-	-	945,000.00	2,908,500.00	1,963,500.00	700,000.00	
156	023300100100	Ekiti State Mineral Resources Development Agency	223,000.00	-	103,000.00	10,000.00	-	-	-	-	-	1,189,000.00	1,525,000.00	1,000,000.00	(525,000.00)	400,000.00	

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT -	UTILITIES - GENERAL	MATERIALS & SUPPLIES -	MAINTENANCE SERVICES -	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL	FUEL & LUBRICANTS -	FINANCIAL CHARGES -	MISCELLANEOUS EXPENSES	ACTUAL - JUNE, 2023	JAN. MID-YEAR BUDGET 2023	VARIANCE	ACTUAL - JUNE, 2022	JAN.
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210					
			N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
157	023305100100	Mineral Resources And Environmental Committee	74,000.00	-	90,000.00	106,000.00	-	-	-	-	-	630,000.00	900,000.00	1,000,000.00	100,000.00	400,000.20	
158	023400100100	Ministry Of Works And Transportation	650,000.00	100,000.00	300,000.00	350,000.00	150,000.00	-	100,000.00	-	-	150,000.00	1,800,000.00	4,674,819.59	2,874,819.59	1,500,000.00	
159	023400100200	Planning Research And Statistics	225,000.00	-	-	-	-	-	-	-	-	-	225,000.00	300,000.00	75,000.00	100,000.00	
160	023400100300	Ekiti State Traffic Management Agency	1,209,600.00	-	426,600.00	1,965,600.00	687,565.00	-	-	-	-	178,200.00	4,467,565.00	12,500,000.00	8,032,435.00	12,875,000.00	
161	023400100400	Ekiti State Public Works Corporation	200,000.00	-	386,000.00	364,000.00	160,000.00	-	-	-	-	150,000.00	1,260,000.00	720,000.00	(540,000.00)	560,000.00	
162	023400100500	Department Of Public Transportation	450,000.00	-	-	-	-	-	-	-	-	-	450,000.00	600,000.00	150,000.00	200,000.00	
163	023400100401	Monitoring of Ekiti-State Township Roads	-	-	-	-	-	-	-	-	-	-		1,000,000.00			
164	023400100600	Ekiti State International Cargo Airport	-	-	-	-	-	-	-	-	-	-	-	1,500,000.00	1,500,000.00	-	
165	023600100100	Ministry Of Arts, Culture And Tourism Development	810,000.00	-	162,000.00	324,000.00	67,500.00	18,591,000.00	-	-	-	256,500.00	20,211,000.00	7,573,264.17	(12,637,735.83)	4,940,000.00	
166	023600100200	Tourism Department	276,750.00	-	54,000.00	54,000.00	20,250.00	-	-	-	-	-	405,000.00	284,354.38	(120,645.62)	300,000.00	
167	023600100300	Council For Art And Culture	432,000.00	-	153,252.00	89,748.00	-	-	-	-	-	-	675,000.00	647,756.93	(27,243.07)	500,000.00	
168	023800100100	Ministry Of Budget And Economic Planning	2,970,000.00	-	2,379,000.00	1,290,000.00	225,000.00	-	1,200,000.00	-	-	17,764,500.00	25,828,500.00	174,000,000.00	148,171,500.00	92,960,000.00	
169	023800100200	Multi-Lateral Department	215,000.00	-	52,500.00	115,000.00	47,500.00	-	-	-	-	20,000.00	450,000.00	600,000.00	150,000.00	200,000.00	
170	023800100300	Project Evaluation Committee	40,000.00	-	237,500.00	20,000.00	-	-	-	-	-	40,000.00	337,500.00	450,000.00	112,500.00	150,000.00	
171	023800100400	Economic Development Council	60,000.00	-	77,500.00	87,500.00	12,500.00	-	-	-	-	100,000.00	337,500.00	15,000,000.00	14,662,500.00	150,000.00	
172	023800100500	Dev't. Planning & Strategy Committee	90,000.00	-	75,000.00	60,000.00	-	-	-	-	-	-	225,000.00	300,000.00	75,000.00	100,000.00	
173	023800100600	Budget Department	180,000.00	-	495,000.00	360,000.00	-	-	-	-	-	180,000.00	1,215,000.00	5,000,000.00	3,785,000.00	540,000.00	
174	023800100700	Budget Monitoring Committee	202,500.00	-	405,000.00	357,500.00	-	-	-	-	-	154,375.00	1,119,375.00	2,500,000.00	1,380,625.00	497,500.00	
175	023800100800	State Projects Monitoring & Evaluation	212,500.00	-	100,000.00	87,500.00	-	-	-	-	-	50,000.00	450,000.00	5,000,000.00	4,550,000.00	200,000.00	
176	023800100900	Sustainable Igr Committee	225,000.00	-	225,000.00	585,000.00	-	-	-	-	-	225,000.00	1,260,000.00	2,500,000.00	1,240,000.00	560,000.00	
177	023800101000	Development Partners & Aids Coordinating Secretariat	45,000.00	-	57,500.00	75,000.00	35,000.00	-	-	-	-	237,500.00	450,000.00	500,000.00	50,000.00	100,000.00	
178	023800101100	Medium Term Expenditure Framework Secretariat	100,000.00	-	150,000.00	110,000.00	40,000.00	-	-	-	-	50,000.00	450,000.00	1,000,000.00	550,000.00	200,000.00	
179	023800101200	State Committee On Food & Nutrition	45,000.00	-	90,000.00	60,000.00	-	-	-	-	-	30,000.00	225,000.00	1,000,000.00	775,000.00	100,000.00	
180	023800101300	Budget Tracking And Automation	90,000.00	-	67,500.00	67,500.00	-	-	-	-	-	-	225,000.00	2,500,000.00	2,275,000.00	100,000.00	
181	023800101600	National Social Safety Net Programme (NASSP)/(YESS0)	155,000.00	-	82,500.00	80,000.00	20,000.00	-	-	-	-	-	337,500.00	450,000.00		150,000.00	
182	023800101400	Home Grown School Feeding	2,245,000.00	-	130,000.00	120,000.00	-	-	-	-	-	70,000.00	2,565,000.00	4,500,000.00	1,935,000.00	500,000.00	
183	023800101500	Activities Of The National Cash Transfer Office	60,000.00	-	20,000.00	60,000.00	-	-	-	-	-	40,000.00	180,000.00	300,000.00	120,000.00	100,000.00	

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT -	UTILITIES - GENERAL	MATERIALS & SUPPLIES -	MAINTENANCE SERVICES -	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL	FUEL & LUBRICANTS -	FINANCIAL CHARGES -	MISCELLANEOUS EXPENSES	ACTUAL - JUNE, 2023	JAN. MID-YEAR BUDGET 2023	VARIANCE	ACTUAL - JUNE, 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
184	023800101700	/ Interface with Allied Body on FSP/MTEF	847,500.00	-	12,500.00	15,000.00	25,000.00	-	-	-	-	-	900,000.00	1,000,000.00	100,000.00	400,000.00
185	023800101800	N-Power	60,000.00	-	20,000.00	60,000.00	-	-	-	-	-	40,000.00	180,000.00	-	(180,000.00)	100,000.00
186	023800101900	Budget Reconciliation Committee	125,000.00	-	-	-	-	-	-	-	-	100,000.00	225,000.00	1,000,000.00	775,000.00	100,000.00
187	023800102000	Ipsas Platform Development And Related Activities	170,000.00	-	335,000.00	155,000.00	165,000.00	-	-	-	-	75,000.00	900,000.00	6,000,000.00	5,100,000.00	400,000.00
188	023800102100	Nec And Other Related Activities	1,125,000.00	-	-	-	-	-	-	-	-	-	1,125,000.00	2,500,000.00	1,375,000.00	500,000.00
189	023800102200	Inter-Ministerial Project Monitoring Task Force	75,000.00	-	100,000.00	150,000.00	-	-	-	-	-	125,000.00	450,000.00	600,000.00	150,000.00	200,000.00
190	023800102300	Automated Project Monitoring Information System	75,000.00	-	75,000.00	75,000.00	-	-	-	-	-	-	225,000.00	500,000.00	275,000.00	100,000.00
191	023800102400	Project Monitoring Committee	225,000.00	-	225,000.00	225,000.00	-	-	-	-	-	225,000.00	900,000.00	3,000,000.00	2,100,000.00	400,000.00
192	023800102500	Newly Created Mdas	-	-	-	-	-	-	-	-	-	-	-	28,170,000.00	28,170,000.00	18,000,000.00
193	023800102600	State CARES Coordinating Unit (SCCU)	75,000.00	-	75,000.00	25,000.00	25,000.00	-	-	-	-	25,000.00	225,000.00	25,000,000.00	24,775,000.00	-
194	023800102600	Activities and Coordination State Development Plan	-	-	-	-	-	-	-	-	-	-	-	2,500,000.00		
195	023800102700	State Operations Coordinating Unit (SOCU)	75,000.00	-	-	-	75,000.00	-	-	-	-	75,000.00	225,000.00	1,500,000.00	1,275,000.00	-
196	023800102800	Performance Management	-	-	-	-	-	-	-	-	-	-	-	2,500,000.00		
197	023800102900	Steering Committee on National Social Safety Net Programme (NASSP)	-	-	-	-	-	-	-	-	-	-	-	1,200,000.00		
198	023800200100	State Bureau Of Statistics	3,293,800.00	-	1,700,150.00	774,800.00	330,000.00	-	-	-	-	2,561,250.00	8,660,000.00	7,500,000.00	(1,160,000.00)	800,000.00
199	025000100100	Fiscal Responsibility Commission	2,052,750.00	-	248,000.00	425,000.00	75,500.00	-	-	-	-	948,750.00	3,750,000.00	4,296,758.18	546,758.18	1,500,000.00
200	025000100200	Monitoring And Evaluation (Fiscal Responsibility Commission)	210,150.00	-	20,000.00	21,850.00	-	-	-	-	-	198,000.00	450,000.00	1,672,382.90	1,222,382.90	1,632,000.00
201	025200100100	Ekiti State Water Corporation	120,000.00	-	120,000.00	495,000.00	337,500.00	210,000.00	-	2,000,000.00	-	60,000.00	3,342,500.00	10,000,000.00	6,657,500.00	13,781,000.00
202	025200100200	State Rural Water Supply And Sanitation Agency	102,600.00	-	75,400.00	182,000.00	-	-	-	-	-	315,000.00	675,000.00	600,000.00	(75,000.00)	500,000.00
203	025300000000	Ministry Of Housing And Urban Development	876,000.00	-	220,000.00	360,000.00	-	3,675,589.55	-	-	-	200,000.00	5,331,589.55	20,000,000.00	14,668,410.45	8,159,567.45
204	025300100200	Planning Permit Agency	88,000.00	-	40,000.00	40,000.00	-	-	-	-	-	48,000.00	216,000.00	238,654.07	22,654.07	180,000.00
205	025300100300	Physical Planning And Development Matters	80,000.00	-	-	40,000.00	-	-	-	-	-	60,000.00	180,000.00	223,878.39	43,878.39	150,000.00
206	025300100400	Deeds Registry	40,500.00	-	40,500.00	27,000.00	13,500.00	-	-	-	-	13,500.00	135,000.00	300,000.00	165,000.00	100,000.00
207	025301000100	Ekiti State Housing Corporation	-	-	-	-	-	-	-	-	-	1,022,782.95	1,022,782.95	6,250,000.00	5,227,217.05	757,617.00
208	026000100100	Bureau Of Lands	13,059,563.16	-	34,000.00	45,700.00	-	-	-	-	-	134,220.00	13,273,483.16	6,318,986.25	(6,954,496.91)	10,414,908.69
209	026000100200	Office Of Surveyor General	1,473,910.35	-	46,000.00	-	124,000.00	-	-	-	-	-	1,643,910.35	983,003.66	(660,906.69)	300,000.00
210	026000100300	Control Monitoring And Field Charting	126,000.00	-	-	40,000.00	14,000.00	-	-	-	-	-	180,000.00	141,468.43	(38,531.58)	100,000.00
211	026000100400	Urban Renewal Agency	489,800.00	-	108,300.00	101,900.00	-	-	-	-	-	20,000.00	720,000.00	1,000,000.00	280,000.00	400,000.00



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			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
212	026000100500	Geospatial Data	188,500.00	-	16,500.00	13,500.00	6,500.00	-	-	-	-	45,000.00	270,000.00	1,000,000.00	730,000.00	100,000.00
213	026100100100	Ministry Of Infrastructure And Public Utilities	1,636,600.00	-	238,500.00	261,300.00	-	-	-	-	-	918,600.00	3,055,000.00	3,000,000.00	(55,000.00)	2,200,000.00
214	026100100200	Ekiti State Fire Services	386,500.00	-	145,000.00	758,500.00	-	-	-	-	-	60,000.00	1,350,000.00	1,800,000.00	450,000.00	1,200,000.00
215	026100100300	Transmission Company Of Nigeria Projects (TCN)	1,542,500.00	-	148,500.00	270,000.00	-	-	-	-	-	289,000.00	2,250,000.00	2,000,000.00	(250,000.00)	1,000,000.00
216	026100100500	Ekiti State Water Supply, Sanitation and Hygiene Dept	740,000.00	-	488,500.00	435,500.00	45,000.00	-	-	-	-	541,000.00	2,250,000.00	1,000,000.00	(1,250,000.00)	-
217	026100100400	Ekiti State Water Sector Regulatory Agency	293,000.00	-	107,500.00	257,000.00	-	-	-	-	-	242,500.00	900,000.00	-	(900,000.00)	-
		TOTAL ECONOMIC SECTOR	390,726,511.74	1,543,600.00	34,396,652.00	217,420,751.91	10,579,965.00	4,910,722,598.74	177,090,950.00	12,704,225.00	1,879,298,005.93	160,077,880.51	7,794,561,140.83	5,139,293,496.31	(2,655,267,644.52)	5,514,642,677.90
													-	-	-	
218	031800100100	The Judiciary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	031801100100	Ekiti State Judicial Service Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	031801100100	Ekiti State Customary Court of Appeal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	032600100100	Ministry Of Justice	6,996,088.75	-	379,431.80	319,841.60	242,621.10	-	-	-	-	70,655,018.09	78,593,001.34	53,711,383.13	(24,881,618.21)	134,900,000.00
222	032600100200	Ekiti State Citizen's Right	256,500.00	-	198,900.00	261,000.00	91,800.00	-	-	-	-	91,800.00	900,000.00	1,250,000.00	350,000.00	600,000.00
223	032600100300	Office Of Public Defender	265,600.00	-	83,400.00	89,500.00	-	-	-	-	-	101,500.00	540,000.00	1,000,000.00	460,000.00	300,000.00
224	032600100400	Ekiti State Law Reform Commission	155,000.00	-	38,000.00	300,200.00	40,600.00	-	-	-	-	366,200.00	900,000.00	750,000.00	(150,000.00)	400,000.00
		TOTAL LAW & JUSTICE SECTOR	7,673,188.75	-	699,731.80	970,541.60	375,021.10	-	-	-	-	71,214,518.09	80,933,001.34	56,711,383.13	(24,221,618.21)	136,200,000.00
													-	-	-	
225	045102100100	Ministry Of Regionaland Special Duties	594,000.00	-	205,000.00	-	-	-	-	-	-	281,000.00	1,080,000.00	2,550,000.00	1,470,000.00	1,080,000.00
226	045102100200	Serve EKS Steering Committee	23,000.00	-	-	6,500.00	-	-	-	-	-	15,500.00	45,000.00	60,000.00	15,000.00	20,000.00
227	045102100300	Serve EKS	167,400.00	-	39,100.00	84,500.00	41,000.00	-	-	-	-	28,000.00	360,000.00	300,000.00	(60,000.00)	160,000.00
228	045102100400	Subvention To Dawn Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL REGIONAL SECTOR	784,400.00	-	244,100.00	91,000.00	41,000.00	-	-	-	-	324,500.00	1,485,000.00	2,910,000.00	1,425,000.00	1,260,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT -	UTILITIES - GENERAL	MATERIALS & SUPPLIES -	MAINTENANCE SERVICES -	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL	FUEL & LUBRICANTS -	FINANCIAL CHARGES -	MISCELLANEOUS EXPENSES	ACTUAL - JUNE, 2023	JAN. MID-YEAR BUDGET 2023	VARIANCE	ACTUAL - JUNE, 2022	JAN.
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210					
			N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
													-	-	-		
229	051300100100	Ministry Of Youth And Sport Development	1,045,000.00	-	201,500.00	986,000.00	-	-	-	-	-	907,500.00	3,140,000.00	5,000,000.00	1,860,000.00	1,200,000.00	
230	051300100200	Ekiti State United Football Club	-	-	-	-	-	-	-	-	-	-	-	10,000,000.00	10,000,000.00	-	
231	051300100300	Ekiti Queens Football Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
232	051305100100	Youth Development	105,000.00	-	160,000.00	180,000.00	-	-	-	-	-	185,000.00	630,000.00	500,000.00	(130,000.00)	280,000.00	
233	051305200100	Ekiti State Sport Council	445,500.00	-	120,000.00	158,500.00	-	-	-	-	-	5,940,500.00	6,664,500.00	11,374,175.00	4,709,675.00	2,850,000.00	
234	051305300100	Ekiti State Office Of Disability	294,000.00	-	81,000.00	22,178,475.00	54,000.00	4,055,625.00	-	-	-	226,000.00	26,889,100.00	44,000,000.00	17,110,900.00	5,355,625.00	
235	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	1,976,700.00	-	130,000.00	113,000.00	166,000.00	-	-	-	-	20,397,470.60	22,783,170.60	300,000.00	(22,483,170.60)	8,925,000.00	
236	051400200100	Women Development Centre	80,000.00	-	40,000.00	90,000.00	30,000.00	-	-	-	-	30,000.00	270,000.00	600,000.00	330,000.00	100,000.00	
237	051400300100	State Child's Right Implementation	260,000.00	-	65,000.00	110,000.00	35,000.00	-	-	-	-	70,000.00	540,000.00	-	(540,000.00)	200,000.00	
238	051400400100	Government Pupils In Children Home Nur/Pry	150,000.00	-	190,000.00	90,000.00	60,000.00	-	-	-	-	50,000.00	540,000.00	600,000.00	60,000.00	200,000.00	
239	051400500100	Sexual Assulted Centre (SAC)	150,000.00	-	95,000.00	220,000.00	35,000.00	-	-	-	-	40,000.00	540,000.00	600,000.00	60,000.00	200,000.00	
240	051400600100	Gender Empowerment And Social Mobilization	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000,000.00	
241	051700100100	Ministry Of Education, Science And Technology	1,430,000.00	-	-	-	-	676,181,000.00	-	-	-	-	677,611,000.00	412,085,277.49	(265,525,722.52)	269,276,700.00	
242	051700100200	Monitoring Of Public Schools	450,000.00	-	-	-	-	-	-	-	-	-	450,000.00	500,000.00	50,000.00	200,000.00	
243	051700100300	Monitoring Of Technical Colleges	180,000.00	-	-	-	-	-	-	-	-	-	180,000.00	300,000.00	120,000.00	100,000.00	
244	051700100400	Ekiti State Libabry Board	229,450.00	94,500.00	54,600.00	52,000.00	148,650.00	120,300.00	-	110,500.00	-	-	810,000.00	900,000.00	90,000.00	730,000.00	
245	051700100500	Education Trust Funds	255,000.00	-	47,000.00	90,000.00	20,000.00	-	-	-	-	20,000.00	432,000.00	500,000.00	68,000.00	240,000.00	
246	051700100600	State Universal Basic Education Board	3,863,500.00	-	806,000.00	298,000.00	285,000.00	-	-	-	-	27,292,500.00	32,545,000.00	11,000,000.00	(21,545,000.00)	4,000,000.00	
247	051700100700	Subeb Staff Housing Loans Board	62,000.00	-	63,000.00	53,600.00	-	-	-	-	-	46,400.00	225,000.00	249,252.26	24,252.26	100,000.00	
248	051701000100	Agency For Adult And Non Formal Education	585,200.00	-	209,400.00	219,700.00	-	-	-	-	-	65,700.00	1,080,000.00	16,500,000.00	15,420,000.00	350,000.00	
249	051702600100	School Of Agriculture And Enterprise Agency	100,000.00	-	125,000.00	175,000.00	-	-	-	-	-	50,000.00	450,000.00	600,000.00	150,000.00	200,000.00	
250	051702600200	Ekiti State University	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
251	051702600300	Bamidele Olumilua University of Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
252	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT -	UTILITIES - GENERAL	MATERIALS & SUPPLIES -	MAINTENANCE SERVICES -	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL	FUEL & LUBRICANTS -	FINANCIAL CHARGES -	MISCELLANEOUS EXPENSES	ACTUAL - JUNE, 2023	JAN. MID-YEAR BUDGET 2023	VARIANCE	ACTUAL - JUNE, 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
253	051702600500	Ekiti State Polytechnic, Isan Ekiti	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	051705300100	Ekiti State Board For Technical And Vocational Education	320,000.00	-	190,000.00	240,000.00	70,000.00	-	-	-	-	80,000.00	900,000.00	10,000,000.00	9,100,000.00	2,757,200.00
255	051705400100	Ekiti State Scholarship Board	713,000.00	-	30,000.00	349,800.00	-	-	-	-	-	2,347,200.00	3,440,000.00	50,296,910.65	46,856,910.65	400,000.00
256	051705500100	Ekiti State Teaching Service Commission	2,810,000.00	-	400,000.00	1,032,300.00	-	2,597,700.00	-	-	-	-	6,840,000.00	7,500,000.00	660,000.00	5,540,000.00
257	051705500200	Office Of The Tutor General (Ekiti Central Senatorial District)	100,000.00	-	45,000.00	62,500.00	-	-	-	-	-	17,500.00	225,000.00	300,000.00	75,000.00	100,000.00
258	051705500300	Office Of The Tutor General (Ekiti South Senatorial District)	100,000.00	-	45,000.00	62,500.00	-	-	-	-	-	17,500.00	225,000.00	300,000.00	75,000.00	100,000.00
259	051705500400	Office Of The Tutor General (Ekiti North Senatorial District)	100,000.00	-	45,000.00	62,500.00	-	-	-	-	-	17,500.00	225,000.00	300,000.00	75,000.00	100,000.00
260	051705600100	Teaching Service Commission Loans Board	60,000.00	-	25,000.00	30,000.00	-	-	-	60,000.00	-	50,000.00	225,000.00	300,000.00	75,000.00	100,000.00
261	052100100100	Ministry Of Health And Human Services	2,726,000.00	-	200,000.00	300,000.00	-	-	-	-	-	1,274,000.00	4,500,000.00	5,000,000.00	500,000.00	2,000,000.00
262	052100200100	Ekiti State Health Insurance Scheme	205,250.00	-	10,500.00	40,000.00	-	-	-	-	-	14,250.00	270,000.00	250,000.00	(20,000.00)	100,000.00
263	052100200200	Ekiti State Health Insurance Scheme Committee Members	-	-	-	-	-	-	-	-	-	270,000.00	270,000.00	250,000.00	(20,000.00)	100,000.00
264	052100300100	Primary Healthcare Development	2,028,000.00	-	60,000.00	-	-	-	-	-	-	-	2,088,000.00	5,000,000.00	2,912,000.00	1,160,000.00
265	052100400100	Maintenance Of Health Data Bank	75,000.00	-	100,000.00	50,000.00	-	-	-	-	-	-	225,000.00	330,000.00	105,000.00	100,000.00
266	052100500100	Monitoring Of Health Centre	180,000.00	-	-	-	-	-	-	-	-	-	180,000.00	250,000.00	70,000.00	100,000.00
267	052102600100	Ekiti State University Teaching Hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
268	052110200100	Hospital Management Board	140,000.00	-	40,000.00	80,000.00	46,000.00	48,395,345.33	-	-	-	54,000.00	48,755,345.33	63,500,000.00	14,744,654.67	63,910,111.22
269	052110300100	Medical Mission	60,000.00	-	35,000.00	40,000.00	20,000.00	-	-	-	-	25,000.00	180,000.00	223,878.39	43,878.39	100,000.00
270	052110400100	HEALTH SUPPLIES MANAGEMENT (EKSDMA))	87,000.00	-	40,000.00	187,700.00	-	-	-	-	-	45,300.00	360,000.00	1,500,000.00	1,140,000.00	200,000.00
271	053500100100	Ministry Of Environment	455,600.00	-	169,600.00	577,200.00	45,000.00	13,952,000.00	-	-	-	1,002,600.00	16,202,000.00	10,000,000.00	(6,202,000.00)	6,012,000.00
272	053500100200	Monthly Sanitation Exercise	3,150,000.00	-	-	-	-	-	-	-	-	-	3,150,000.00	2,058,184.09	(1,091,815.91)	1,400,000.00
273	053501600100	State Environmental Protection Agency	603,500.00	-	143,000.00	60,500.00	5,000.00	-	-	-	-	25,000.00	837,000.00	1,200,000.00	363,000.00	400,000.00
274	053505300100	Ekiti State Waste Management Board	724,000.18	-	45,000.00	-	-	112,304,166.65	-	-	-	536,000.00	113,609,166.83	100,373,000.00	(13,236,166.83)	67,479,166.68
275	055100100100	Ministry Of Local Government Affairs	259,500.00	-	111,000.00	379,500.00	-	-	-	-	-	60,000.00	810,000.00	1,000,000.00	190,000.00	600,000.00
276	055100200100	Bureau Of Chieftaincy Affairs	228,000.00	-	522,000.00	522,000.00	-	-	-	-	-	618,000.00	1,890,000.00	1,000,000.00	(890,000.00)	700,000.00
277	055100200200	Ekiti State Council Of Obas	2,097,000.00	-	-	-	-	-	-	-	-	12,049,832.00	14,146,832.00	7,278,044.00	(6,868,788.00)	3,330,172.00
278	055100300100	Bureau Of Rural And Community Development	400,000.00	-	38,000.00	89,000.00	-	-	-	-	-	13,000.00	540,000.00	1,000,000.00	460,000.00	400,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT -	UTILITIES - GENERAL	MATERIALS & SUPPLIES -	MAINTENANCE SERVICES -	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL	FUEL & LUBRICANTS -	FINANCIAL CHARGES -	MISCELLANEOUS EXPENSES	ACTUAL - JUNE, 2023	JAN. MID-YEAR BUDGET 2023	VARIANCE	ACTUAL - JUNE, 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
279	055100300200	Community Development	135,000.00	-	60,000.00	58,000.00	-	-	-	-	-	17,000.00	270,000.00	500,000.00	230,000.00	200,000.00
280	055100300300	Rural Development	210,000.00	-	130,000.00	135,000.00	-	-	-	-	-	65,000.00	540,000.00	500,000.00	(40,000.00)	400,000.00
		TOTAL SOCIAL SECTOR	29,628,200.18	94,500.00	4,871,600.00	29,372,775.00	1,019,650.00	857,606,136.98	-	170,500.00	-	73,919,752.60	996,683,114.76	785,818,721.87	(210,864,392.90)	454,295,974.90
													-	-	-	
		SUMMARY OF OVERHEAD BY SECTORS											-	-	-	
A		ADMINISTRATION SECTOR	1,603,061,011.11	2,318,956.00	136,327,029.88	432,816,980.05	181,243,304.00	218,441,449.29	-	288,286,000.00	-	1,457,398,570.38	4,319,893,300.71	4,049,440,186.09	(270,453,114.63)	3,813,517,058.60
B		ECONOMIC SECTOR	390,726,511.74	1,543,600.00	34,396,652.00	217,420,751.91	10,579,965.00	4,910,722,598.74	177,090,950.00	12,704,225.00	1,879,298,005.93	160,077,880.51	7,794,561,140.83	5,139,293,496.31	(2,655,267,644.52)	5,514,642,677.90
C		LAW AND JUSTICE SECTOR	7,673,188.75	-	699,731.80	970,541.60	375,021.10	-	-	-	-	71,214,518.09	80,933,001.34	56,711,383.13	(24,221,618.21)	136,200,000.00
D		REGIONAL SECTOR	784,400.00	-	244,100.00	91,000.00	41,000.00	-	-	-	-	324,500.00	1,485,000.00	2,910,000.00	1,425,000.00	1,260,000.00
E		SOCIAL SECTOR	29,628,200.18	94,500.00	4,871,600.00	29,372,775.00	1,019,650.00	857,606,136.98	-	170,500.00	-	73,919,752.60	996,683,114.76	785,818,721.87	(210,864,392.90)	454,295,974.90
		GRAND TOTAL	2,031,873,311.78	3,957,056.00	176,539,113.68	680,672,048.56	193,258,940.10	5,986,770,185.01	177,090,950.00	301,160,725.00	1,879,298,005.93	1,762,935,221.58	13,193,555,557.64	10,034,173,787.39	(3,159,381,770.25)	9,919,915,711.40

### SUPPLEMENTARY NOTE 8: SUBVENTION GRANTS

S/NO	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL JAN.- JUNE, 2023	MID-YEAR BUDGET 2023	VARIANCE	ACTUAL JAN.- JUNE, 2022
			₦	₦	₦	
1	011100100100	Government House And Protocol	15,000,000.00	12,500,000.00	(2,500,000.00)	-
2	011100100200	Deputy Governor's Office	-	15,500,000.00	15,500,000.00	14,920,200.00
3	011102100500	Ekiti State Liaison Office Lagos	20,000.00	50,000.00	30,000.00	50,000.00
4	012300100100	Ministry Of Information And Value Orientation	6,480,000.00	2,500,000.00	(3,980,000.00)	2,880,000.00
5	012500600100	Office Of Establishment And Service Matters	-	2,000,000.00	2,000,000.00	-
6	012500600800	Nigeria Legion	1,450,000.00	1,350,000.00	(100,000.00)	1,150,000.00
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>22,950,000.00</b>	<b>33,900,000.00</b>	<b>10,950,000.00</b>	<b>19,000,200.00</b>
7	022000701000	Nigeria Civil Defence Corps	4,666,664.00	2,527,594.50	(2,139,069.50)	3,499,998.00
		<b>TOTAL ECONOMIC SECTOR</b>	<b>4,666,664.00</b>	<b>2,527,594.50</b>	<b>(2,139,069.50)</b>	<b>3,499,998.00</b>
8	031800100100	The Judiciary	691,147,104.94	743,875,135.10	52,728,030.16	520,911,812.01
9	031801100100	Ekiti State Judicial Service Commission	94,838,807.55	175,000,000.00	80,161,192.45	46,919,591.15
	031801100100	Ekiti State Customary Court of Appeal	121,786,130.45	50,000,000.00	(71,786,130.45)	-
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	<b>907,772,042.94</b>	<b>968,875,135.10</b>	<b>61,103,092.16</b>	<b>567,831,403.16</b>
10	045102100400	Subvention To Dawn Commission	-	20,000,000.00	20,000,000.00	20,000,000.00
		<b>TOTAL REGIONAL SECTOR</b>	<b>-</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>
11	051300100200	Ekiti State United Football Club	42,400,000.00	30,000,000.00	(12,400,000.00)	33,800,000.00
12	051300100300	Ekiti Queens Football Club	9,200,000.00	6,000,000.00	(3,200,000.00)	5,000,000.00
13	051700100100	Ministry Of Education, Science And Technology	-	100,000,000.00	100,000,000.00	-
14	051702600200	Ekiti State University	5,886,124,690.38	1,592,701,435.25	(4,293,423,255.13)	2,149,447,748.30
15	051702600300	Bamidele Olumilua University of Education	2,276,800,232.00	1,200,000,000.00	(1,076,800,232.00)	1,670,382,778.00
16	051702600400	Ekiti State College Of Health Science And Technology, Ijero	341,715,237.24	182,000,000.00	(159,715,237.24)	347,743,087.24
17	051702600500	Ekiti State Polytechnic, Isan Ekiti	235,429,628.00	270,000,000.00	34,570,372.00	200,568,415.26
18	052102600100	Ekiti State University Teaching Hospital	1,999,518,113.72	1,243,573,555.89	(755,944,557.84)	1,611,331,321.87
		<b>TOTAL SOCIAL SECTOR</b>	<b>10,791,187,901.34</b>	<b>4,624,274,991.14</b>	<b>(6,166,912,910.21)</b>	<b>6,018,273,350.67</b>
		<b>SUMMARY OF GANTS &amp; SUBVENTIONS ON SECTORS</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>A</b>	<b>ADMINISTRATION SECTOR</b>	<b>22,950,000.00</b>	<b>33,900,000.00</b>	<b>10,950,000.00</b>	<b>19,000,200.00</b>
	<b>B</b>	<b>ECONOMIC SECTOR</b>	<b>4,666,664.00</b>	<b>2,527,594.50</b>	<b>(2,139,069.50)</b>	<b>3,499,998.00</b>
	<b>C</b>	<b>LAW AND JUSTICE SECTOR</b>	<b>907,772,042.94</b>	<b>968,875,135.10</b>	<b>61,103,092.16</b>	<b>567,831,403.16</b>
	<b>D</b>	<b>REGIONAL SECTOR</b>	<b>-</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>
	<b>E</b>	<b>SOCIAL SECTOR</b>	<b>10,791,187,901.34</b>	<b>4,624,274,991.14</b>	<b>(6,166,912,910.21)</b>	<b>6,018,273,350.67</b>
		<b>GRAND TOTAL</b>	<b>11,726,576,608.28</b>	<b>5,649,577,720.74</b>	<b>(6,076,998,887.55)</b>	<b>6,628,604,951.83</b>

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	JAN. - JUNE, 2023	
			₦	₦	₦
	<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>			
1	011110100100	BUREAU OF SPECIAL PROJECT	Payment for consultancy design of the passengers terminal building at Ekiti State Airport Ado Ekiti	40,000,000.00	
		<b>SUB TOTAL ADMIN</b>			<b>40,000,000.00</b>
	<b>020000000000</b>	<b>ECONOMIC SECTOR</b>			
3	022700700100	JOB CREATION AND EMPLOYMENT AGENCY	Payment for 1,326 LIPW beneficiary for 5month (Jan-June 2023)	110,799,000.00	
					<b>110,799,000.00</b>
4	021500100100	MINISTRY OF AGRIC	Payment for start up fund for youth employment poultry production in Ekiti State	30,000,000.00	
			Payment for the control of confited out break of bird flud	870,000.00	
			payment for conduct of state wide mass anti-rabies vaccination in all Local Gov. Ekiti State	1,000,000.00	
			Being amount approved for lauching of 2023 farming season	3,000,000.00	
					<b>34,870,000.00</b>
5	022000100100	MINISTRY OF FINANCE	PAYMENT FOR THE COST OF RENTAGE SPACES OCCUPIED BY SPECIAL ADVISER TO THE GOVERNOR ON SPECIAL MATTER, EKITI LIASON OFFICE, BEING PAYMENT TOWARD THE FEASIBLITY STUDY FOR SPECIAL AGRIC PROCESSING ZONE SAPZ	11,241,885.00	
				62,061,457.50	
					<b>73,303,342.50</b>
6	021511600100	FADAMA	Implementation of Ekiti cares project (Counterpart fund)	516,201,000.00	
					<b>516,201,000.00</b>
7	022800100100	BUREAU OF INFORMATION, COMMUNICATION AND TECHNOLOGY (ICT)	Being hosting of official Email of the state from year 2020-2022	6,434,766.48	
					<b>6,434,766.48</b>
8	022205200100	EKITI STATE SOCIAL INVESTMENT PROGRAM	BEING AMOUNT APPROVED AS PAYMENT FOR 600 BENEFICIARY GRANT	126,000,000.00	
			PAYMENT OF THE FINAL TWO MONTH FOR THE CURRENT SOCIAL TRANFER BENEFIARIES AND THE ENGAGEMENT OF ANOTHER SET OF 1960	147,000,000.00	
					<b>273,000,000.00</b>

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	JAN. - JUNE, 2023	
			₦	₦	₦
9	023800100100	MINISTRY OF BUDGET AND PLANNING	Payment for opening of Account with L-PRES program	20,000,000.00	
			Payment for 2023 Hajj operation	21,250,000.00	
			Payment of the State government Counterpart Contribution to RAAMP	200,000,000.00	
					<b>241,250,000.00</b>
		<b>SUB TOTAL ECONOMIC</b>	-		<b>1,255,858,108.98</b>
	<b>050000000000</b>	<b>SOCIAL SECTOR</b>			
10	051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	Payment for subsidization of the meals of 2023 batch A stream corps member	2,000,000.00	
					<b>2,000,000.00</b>
11	052100200100	EKITI STATE HEALTH INSURANCE SCHEME	BEING PAYMENT FOR APPROVED AS PREMIUM CAPITALIZATION FOR VULNERABLE GROUP IN EKITI STATE	50,000,000.00	
					<b>50,000,000.00</b>
12	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT AND SOCIAL WELFARE	PAYMENT FOR THE MAINTANCE AND SALARY OF STAFF AT THE TRANSIT HOME ADO EKITI	11,341,000.00	
			PAYMENT FOR YEAR 2023 INTERNATIONAL WOMEN DAY	12,000,000.00	
					<b>23,341,000.00</b>
		<b>SUB TOTAL SOCIAL</b>	-		<b>75,341,000.00</b>
		<b>TOTAL ADMINISTRATION SECTOR</b>	-	-	<b>40,000,000.00</b>
		<b>TOTAL ECONOMIC SECTOR</b>	-	-	<b>1,255,858,108.98</b>
		<b>TOTAL SOCIAL SECTOR</b>	-	-	<b>75,341,000.00</b>
		<b>TOTAL (A)</b>	-	<b>1,371,199,108.98</b>	<b>1,371,199,108.98</b>

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	JAN. - JUNE, 2023	
			₦	₦	₦
		<b>(B) OTHER: EXTERNAL FINANCES WITH DRAW DOWN</b>			
		<b>ADMINISTRATION SECTOR</b>			
		<b>ECONOMIC SECTOR</b>			
13	<b>Anex i</b>	WORLD BANK ASSISTED PROJECT( PFMU)	WORLD BANK ASSISTED PROJECT( PFMU)	348,175,751.37	348,175,751.37
		<b>LAW &amp; JUSTICE SECTOR</b>			
		<b>REGIONAL SECTOR</b>			
		<b>SOCIAL SECTOR</b>			
14	<b>Anex ii</b>	EDUCATION TRUST FUND	EDUCATION TRUST FUND	159,221,584.00	159,221,584.00
		SUBEB			
		<b>HEALTH PROJECTS FINANCED BY AIDS &amp; GRANTS :</b>			
15	052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	MINISTRY OF HEALTH AND HUMAN SERVICES	9,253,500.00	9,253,500.00
16	052100300100	PRIMARY HEALTHCARE DEVELOPMENT	PRIMARY HEALTHCARE DEVELOPMENT	34,928,010.00	34,928,010.00
		<b>TOTAL SOCIAL SECTOR</b>			<b>203,403,094.00</b>
		<b>TOTAL EXTERNAL FINANCES WITH DRAW DOWN (B)</b>			<b>551,578,845.37</b>
		<b>GRAND TOTAL</b>			
		<b>TOTAL ADMINISTRATION SECTOR</b>			<b>40,000,000.00</b>
		<b>TOTAL ECONOMIC SECTOR</b>			<b>1,604,033,860.35</b>
		<b>TOTAL REGIONAL SECTOR</b>			
		<b>TOTAL SOCIAL SECTOR</b>			<b>278,744,094.00</b>
		<b>GRAND TOTAL (A+B)</b>			<b>1,922,777,954.35</b>



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

S/NO	DETAILS	OPENING BALANCE	LOAN INTEREST B/F	ADDITIONAL LOAN	TOTAL LOAN BALANCE	PRINCIPAL PAYMENT	ACCRUED INTEREST	INTEREST PAYMENT	TOTAL PAYMENT	CLOSING BALANCE	CURRENT PORTION OF BORROWING
A	B	C	D	E	F=C+D+E	G	H	I	J=H+I+J	K=F-G	PROJECTED PR & INT.
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
1	BUDGET SUPPORT	16,366,949,394.20	-	-	16,366,949,394.20	71,785,259.24	-	857,663,447.26	929,448,706.50	16,295,164,134.96	71,785,259.24
2	BAIL OUT	7,585,483,139.93	-	-	7,585,483,139.93	145,238,306.44	-	373,195,095.84	518,433,402.28	7,440,244,833.49	145,238,306.44
3	RESTRUCTURED COMMERCIAL BANK LOANS (FGN BONDS)	16,526,580,601.38	-	-	16,526,580,601.38	271,751,719.08	-	1,217,170,281.60	1,488,922,000.68	16,254,828,882.30	271,751,719.08
4	EXCESS CRUDE ACCOUNT (ECA) LOAN	8,402,714,896.46	-	-	8,402,714,896.46	175,343,831.56	-	364,491,741.98	539,835,573.54	8,227,371,064.90	175,343,831.56
5	STATE BONDS	11,701,204,704.65	-	-	11,701,204,704.65	930,299,306.64	-	2,018,641,919.16	2,948,941,225.80	10,770,905,398.01	930,299,306.64
6	RESTRUCTURED COMMERCIAL BANK LOANS (STATE GOVT.)	2,193,275,272.04	-	1,558,096,258.97	3,751,371,531.01	293,388,800.73	-	-	293,388,800.73	3,457,982,730.28	293,388,800.73
7	COMMERCIAL AGRICULTURE CREDIT SCHEME	4,471,561,699.99	-	-	4,471,561,699.99	98,086,044.75	-	206,193,930.52	304,279,975.27	4,373,475,655.24	98,086,044.75
8	CBN HEALTH INTERVENTION	2,100,424,636.14	-	-	2,100,424,636.14	84,525,210.00	-	77,989,694.00	162,514,904.00	2,015,899,426.14	84,525,210.00
9	CBN (DCRR) SCHEME I	4,990,766,017.00	-	-	4,990,766,017.00	311,922,876.05	-	128,224,393.19	440,147,269.24	4,678,843,140.95	311,922,876.05
10	CBN (DCRR) SCHEME II	4,997,140,616.00	-	-	4,997,140,616.00	156,160,644.24	-	162,040,465.90	318,201,110.14	4,840,979,971.76	156,160,644.24
11	CBN - BRIDGING FACILITY	18,225,336,103.89	-	-	18,225,336,103.89	-	-	-	-	18,225,336,103.89	-
	<b>TOTAL</b>	<b>97,561,437,081.68</b>	<b>-</b>	<b>1,558,096,258.97</b>	<b>99,119,533,340.65</b>	<b>2,538,501,998.73</b>	<b>-</b>	<b>5,405,610,969.45</b>	<b>7,944,112,968.18</b>	<b>96,581,031,341.92</b>	<b>2,538,501,998.73</b>

Less: Current Portion of Borrowing

**2,538,501,998.73**

Balance of Long Term Borrowing (Domestic)

**94,042,529,343.19**

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

S/N	FOREIGN LOAN	CREDITOR	LOAN CURRENCY	LOAN AMOUNT	PRINCIPAL	INTEREST	TOTAL PR+INT IN LOAN CURRENCY	EQUIVALENT OF DEBT SERVICE IN USD	EQUIVALENT OF DEBT SERVICE IN NAIRA	DEBT OUTSTANDING IN NAIRA
1	EKITI STATE 3RD WATER MULTI STATE AGRIC DEV. PROJECT	IDA	XDR	8,476,945.10	211,923.10	2,384.10	214,307.20	299,461.52	134,323,466.82	379,509,833.62
2	EKITI STATE COMMUNITY BASED POVERTY REDUCTION	IDA	XDR	7,642,692.40	191,179.00	17,557.30	208,736.30	291,677.04	130,831,738.11	2,794,802,348.79
3	HSDP	IDA	XDR	4,088,840.00	102,221.00	3,722.40	105,943.40	148,039.69	66,403,204.25	592,541,184.92
4	UBE	IDA	USD	5,000,000.00	120,052.10	8,060.00	128,112.10	134,518.42	60,338,236.86	964,078,674.66
5	HIV/AIDS	IDA	XDR	1,535,762.30	38,394.10	3,318.20	41,712.30	58,286.56	26,144,435.39	528,193,602.85
6	HSDP (II)	IDA	XDR	2,313,697.80	23,137.00	7,593.40	30,730.40	42,941.03	19,261,200.11	1,218,747,286.80
7	FADAMA	IDA	XDR	2,858,563.00	28,585.60	9,754.80	38,340.40	53,574.84	24,030,995.91	1,552,790,246.75
8	HIV/AIDS (SECOND)	IDA	XDR	3,343,202.00	33,432.00	11,608.00	45,040.00	62,936.51	28,230,171.20	1,847,773,848.53
9	SEPIP	IDA	USD	48,333,333.00	-	171,133.60	171,133.60	179,691.23	80,600,502.93	20,469,513,775.16
11	3RD NATIONAL URBAN WATER SECTOR REFORM	IDA	XDR	32,400,000.00	534,600.00	106,972.90	641,572.90	896,499.97	402,125,062.26	16,788,733,925.45
12	EKITI STATE NATIONAL PROGRAMME FOR FOOD SECURITY	IDA	FUA	7,000,000.00	35,000.00	-	35,000.00	47,931.00	21,499,450.00	225,231,160.00
12	Youth Employment & Social Support Option		USD	18,000,000.00	-	-	-	-	-	-
	<b>TOTAL</b>			<b>140,993,035.60</b>	<b>1,318,523.90</b>	<b>342,104.70</b>	<b>1,660,628.60</b>	<b>2,215,557.81</b>	<b>993,788,463.84</b>	<b>47,361,915,887.53</b>
Less: Current Portion of Borrowing (Foregn Loan)										847,017,971.75
Longterm Borrowing (Foregn Loan)										46,514,897,915.78

				LOAN CURRENCY	NAIRA ( ₦ )		FOREIGN LOAN BALANCE AS AT 30/6/2023	NAIRA ( ₦ )		
	OVERALL TOTAL (PR+INTR)			1,660,628.60	1,066,785,568.77		FOREIGN LOAN BALANCE BF	<b>47,361,915,887.53</b>		
	PRINCIPAL PAYMENT			1,318,523.90	847,017,971.75		ADDITION DURING THE YEAR	-		
	INTEREST PAYMENT			342,104.70	219,767,597.02		PRINCIPAL REPAYMENT	(847,017,971.75)		
							FOREIGN LOAN B/D	<b>46,514,897,915.78</b>		

# SUPPLEMENTARY NOTE 11: FINANCIAL CHARGES

## SUMMARY ANALYSIS OF FINANCIAL CHARGES

S/N	MONTH	SMS CHARGES	SUNDRY BANK CHARGES	NIBSS CHARGES	COMMISSION CHARGES	LOAN CHARGES	TOTAL
		₦	₦	₦	₦	₦	₦
1	JANUARY	-	-	-	-	-	-
2	FEBRUARY	3,012.00	15,978.16	20,110,066.54	1,021.25	195,716,612.71	215,846,690.66
3	MARCH	9,756.44	860,617.56	15,100,430.23	-	356,282,526.65	372,253,330.88
4	APRIL	2,827.38	39,383,331.95	163,331,644.79	2,069.38	285,443,554.77	488,163,428.27
5	MAY	2,932.05	14,183,314.38	-	-	248,390,045.95	262,576,292.38
6	JUNE	11,278.80	16,170,665.22	5,230,515.62	-	506,165,595.88	527,578,055.52
	TOTAL	29,806.67	70,613,907.27	203,772,657.18	3,090.63	1,591,998,335.96	1,866,417,797.71

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

DETAILS	₦	₦	₦	₦	REMARK ₦
<b>CIVIL SERVANTS</b>	<b>30/06/2023</b>	<b>30/06/2023</b>	<b>30/06/2022</b>	<b>30/06/2022</b>	<b>(DECREASE)</b>
Housing Loan	1,024,418,298.15		1,105,839,480.97		
Vehicle Loan	1,201,831,266.39		1,201,897,275.15		
<b>TOTAL</b>		<b>2,226,249,564.54</b>		<b>2,307,736,756.12</b>	
<b>SECONDARY SCHOOLS TEACHERS</b>					
Housing Loan	497,221,111.85		478,972,008.58		
Vehicle Loan	485,073,699.32		438,738,798.78		
		<b>982,294,811.17</b>		<b>917,710,807.36</b>	
<b>TOTAL</b>		<b>3,208,544,375.71</b>		<b>3,225,447,563.48</b>	<b>(16,903,187.77)</b>
<b>LOAN TO OTHER TIERS OF GOVERNMENT</b>					
Local Government (Bail-Out)	<b>1,218,937,350.62</b>		1,313,306,810.06		
less: Refunds by Local Governmnets	39,320,608.10		39,320,608.10		
<b>TOTAL</b>		<b>1,179,616,742.52</b>		<b>1,273,986,201.96</b>	
<b>GRAND TOTAL</b>		<b>4,388,161,118.23</b>		<b>4,499,433,765.44</b>	

## SUPPLEMENTARY NOTE: 12B WEMA SHARES

DETAILS	₦	₦	₦
Shares divested to Civil Servants etc	499,743,683.20		
Add: Unalloted Shares	16,256,316.80		
Amount released by State Government		<b>516,000,000.00</b>	
Less:			
Refunds (2007-2022)	469,117,017.37		
Refunds : January - June, 2023	63,455.03	<b>469,180,472.40</b>	
<b>BALANCE</b>			<b>46,819,527.60</b>

**SUPPLEMENTARY NOTE 13: PREPAYMENT  
BOND SINKING FUND ACCOUNT AS AT 30TH JUNE, 2023**

	DETAILS	JUNE, 2023	JUNE, 2022	SUPPL. NOTE
		₦	₦	
	<b>INFLOWS:</b>			
	ISPO	12,150,340,773.00	4,914,909,343.00	
	Receipt from State Government	-	22,164,056.00	
	Investment Income	100,439,552.00	-	
	<b>TOTAL INFLOW</b>	<b>12,250,780,325.00</b>	<b>4,937,073,399.00</b>	
	<b>OUTFLOWS:</b>			
	Payment to Bond Holders	7,566,538,457.00	3,020,458,810.00	
	Refund to State Government	2,343,844,290.00	439,470,613.00	
	Consultants Fee	-	-	
	Registrars Fees	-	-	
	Management Fees	30,953,530.00	9,489,970.00	
	Trusteeship Fees	40,312,500.00	16,125,000.00	
	Reimbursable Fees	-	-	
	Bank Charges and Courier	35,132.00	3,913.00	
	Secretariat fee	74,956,593.00	11,907,050.00	
	<b>TOTAL OUTFLOW</b>	<b>10,056,640,502.00</b>	<b>3,497,455,356.00</b>	
	<b>BALANCE</b>	<b>2,194,139,823.00</b>	<b>1,439,618,043.00</b>	

**ADJUSTMENT NOTE**

	Balance as at 01/01/2023	<b>1,981,973,174.00</b>		
	Recovery	-		
	Increase in Bond Sinking Fund Value	212,166,649.00		
	<b>Balance as at 30/06/2023</b>	<b>2,194,139,823.00</b>		

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

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2023
			<b>N</b>		<b>N</b>	<b>N</b>	<b>N</b>
	<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>					
1	011100100100	GOVERNMENT HOUSE AND PROTOCOL	<b>FURNITURE &amp; FITTINGS</b>		Being replacement of worn-out furniture of Governors office Ado Ekiti	23,380,541.00	
					Comprehensive furnishing of the newly rented lodge in Abuja (1st Tranche)	100,000,000.00	
							<b>123,380,541.00</b>
			<b>BUILDING</b>		Renovation of Osuntokun lodge in Govt. house	37,098,250.00	
							<b>37,098,250.00</b>
2	011100100200	DEPUTY GOVERNOR'S OFFICE	<b>BUILDING</b>		Renovation of Dep. Gov's office complex Ado Ekiti	82,640,471.81	
							<b>82,640,471.81</b>
3	011100400100	EKITI STATE SUSTAINABLE DEVELOPMENT GOAL	<b>BUILDING</b>		Payment towards the construction of the NEO NATAL Centre of Ekiti State University	7,000,000.00	
							<b>7,000,000.00</b>
4	011100600100	EKITI STATE EMERGENCY MANAGEMENT AGENCY	<b>INFRASTRUCTURE</b>		Payment for immediate intervention of the government to the affected Oke Ard	24,560,250.00	
							<b>24,560,250.00</b>
5	011110100100	BUREAU OF SPECIAL PROJECTS	<b>INFRASTRUCTURE</b>	<b>ON-GOING</b>	Construction of perimenter site at Ijesa Isu & Ilupeju Ekiti	11,843,823.65	
							<b>11,843,823.65</b>
			<b>BUILDING</b>		Renovation of VIP pilarstand at Oluyemi Kayode stadium	7,250,939.50	
							<b>7,250,939.50</b>
6	011200100100	EKITI STATE HOUSE OF ASSEMBLY	<b>TRANSPORTATION &amp; EQUIPMENT</b>		Purchse of vehicle for principal officer in the Ekiti State house of assembly	50,000,000.00	
							<b>50,000,000.00</b>
		<b>SUB TOTAL ADMIN</b>					<b>343,774,275.96</b>

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

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2023
			<b>N</b>		<b>N</b>	<b>N</b>	<b>N</b>
	020000000000	<b>ECONOMIC SECTOR</b>					
7	021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	<b>LAND</b>		Payment for compesation for Agricultural land in Ipao Ekiti	10,000,000.00	
							<b>10,000,000.00</b>
8	022000100100	MINISTRY OF FINANCE	<b>INFRASTRUCTURES</b>		PAYMENT FOR THE DREDGING OF RIVER COURSES WITHIN IN EKITI-STATE	112,036,500.00	
			<b>TRANSPORT AND EQUIPMENT</b>		PAYMENT FOR COMPREHENSIVE INSURANCE COVER FOR THE LAND CRUISER PRADO JEEP OF THE HEAD OF SEVICE	5,300,000.00	
							<b>117,336,500.00</b>
9	022000700100	ACCOUNTANT-GENERAL'S OFFICE	<b>OFFICE EQUIPMENT</b>		PAYMENT FOR THE PROCUREMENT FIRE PROOF SAFE	10,650,000.00	
							<b>10,650,000.00</b>
9	022000800100	INTERNAL REVENUE SERVICES	<b>OFFICE EQUIPMENT</b>		PAYMENT FOR THE PROCUREMENT OF ICT TOOLS AND OTHERS TOWARDS OPTIMIZING REVENUE	49,913,099.79	
							<b>49,913,099.79</b>
10	022800100100	BUREAU OF INFORMATION, COMMUNICATION AND TECHNOLOGY	<b>INFRASTRUCTURE</b>		Outstanding debt of internet subscription for year 2021	10,000,000.00	
							<b>10,000,000.00</b>
11	023100100100	EKITI STATE ELECTRICITY BOARD	<b>INFRASTRUCTURE</b>		Payment for rehabilitation of 33KV line from Aramoko Ekiti to Ikogosi Ekiti and Ikogosi Resorts	10,987,058.82	
					Payment for rehabilitation of 33KV line from Iwaji in Osun State to Ipole-Iloro Ekiti	2,242,500.00	
					Payment for the installation of Solar streetlight between Atikankan and Oke vinmi road, Ado Ekiti	17,513,125.00	
					Payment for installation of Transformer of 1 No of 500KV relief Transformer at Ikogosi Ekiti	18,901,724.00	
							<b>49,644,407.82</b>

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

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2023
			<b>N</b>		<b>N</b>	<b>N</b>	<b>N</b>
12	023400100100	MINISTRY OF WORKS AND TRANSPORTATION	<b>INFRASTRUCTURE</b>	<b>ON-GOING</b>	Rehabilitation of some selected road in Ado Ekiti	278,503,230.29	
				<b>ON-GOING</b>	Rehabilitation of Ikole township road	76,839,609.35	
				<b>ON-GOING</b>	Construction of major concrete works in Ado-Ilawe-Igbara odo-Ibujii road	52,437,855.65	
				<b>ON-GOING</b>	Rehabilitation of Ado-Iworoko-Ifaki road	391,996,930.03	
				<b>ON-GOING</b>	Constructure of Atlas-Ajebandele-Shepherd-Omisanjana road Ado Ekiti	537,157,825.27	
				<b>ON-GOING</b>	Rehabilitation of Okemesi-Osun boundry road	50,000,000.00	
				<b>ON-GOING</b>	Rehabilitation of some selected in road Ado Ekiti	266,017,170.13	
				<b>ON-GOING</b>	Construction of culvet works on Ado-Ilawe-Igbara Odo-Ibujii road	65,150,197.34	
				<b>ON-GOING</b>	Construction of Airfield pavement in Ekiti cargo Airport	2,000,000,000.00	
					Construction of Airfield pavement in Ekiti cargo Airport	150,000,000.00	
				<b>ON-GOING</b>	Reconstruction of failed culvet and other availing works along Ilawe Igede road	85,004,496.96	
				<b>ON-GOING</b>	Rehabilitation of Ikere township road	78,506,664.63	
					Construction of selected internal road at GRA extension iii behid NTA Ado Ekiti	25,000,000.00	
				<b>ON-GOING</b>	Constructure of Atlas-Ajebandele-Shepherd-Omisanjana road Ado Ekiti	358,105,218.52	
				<b>ON-GOING</b>	Rehabilitation of Agbado-Ode-Isinbode-Omuo road	182,452,416.88	
				<b>ON-GOING</b>	Rehabilitation of Ifaki-Orin-Ido road	50,000,000.00	
				<b>ON-GOING</b>	Reconstruction of failed culvet and availing works at Efon Alaaye	35,725,501.88	
							<b>4,682,897,116.93</b>
			<b>BUILDING</b>		Being completion of new traditional council chamber, Ado Ekiti	103,393,323.00	
							<b>103,393,323.00</b>
13	023800100100	MINISTRY OF BUDGET AND PLANNING	<b>INFRASTRUCTURE</b>		Payment for rehabilitation & connection of Ekiti East and Ayekire LGAs & their LCDAs to the National Grid	294,902,975.12	
					Payment for construction of dual 33kv Network from 132KV transmission Station to Baptist High School to relief overloaded Ilawe feeder and	198,374,028.00	
							<b>493,277,003.12</b>
			<b>BUILDING</b>		Payment for renovation/remodelling and construction work at Ado Ekiti Customary Court of Appeal	112,972,716.22	
					Payment towards the renovation of VIP Chalets at Govt. House premises, Ado Ekiti	118,689,332.38	
							<b>231,662,048.60</b>



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

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2023
			<b>N</b>		<b>N</b>	<b>N</b>	<b>N</b>
14	026000100100	BUREAU OF LANDS	<b>LAND</b>		Payment for acquisition of Land for the implementation of TCN Project	7,600,000.00	
							<b>7,600,000.00</b>
			<b>OFFICE EQUIPMENT</b>		Payment for the procurement of 7 pieces of TOPAZ Signature pad and other cor	2,445,175.00	
							<b>2,445,175.00</b>
15	022205200200	EKITI STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	<b>INFRASTRUCTURES</b>		PAYMENT FOR COMPLETION OF 8 ONGOING AND 23 NEW COUNTERPART FUNDS 1ST TRANCH	400,000,000.00	
							<b>400,000,000.00</b>
16	026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	<b>PLANT AND MACHINERY</b>		Procurement of basic tools and consumables for the Ekiti fire service	10,126,000.00	
					Procurement of water quality testing equipment	5,257,113.84	
					Provision of 3no solar pump and rehabilitation of 3no water borehole point of fire service	4,912,280.70	
							<b>20,295,394.54</b>
			<b>TRANSPORTATION EQUIPMENT</b>		Repair of operational pick-up vehicle and 2 fire fighting engine at Omuo Ekiti	12,186,510.00	
							<b>12,186,510.00</b>
		<b>SUB TOTAL ECONOMIC</b>					<b>6,201,300,578.80</b>
	<b>050000000000</b>	<b>SOCIAL SECTOR</b>					
17	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT AND SOCIAL	<b>INFRASTRUCTURES</b>		PAYMENT FOR UPGRADING OF THE FACILITIES AT THE TRANSIT HOME FOR ABUSED WOMEN AND GIRLS I N EKITI ETATE.	9,140,000.00	
							<b>9,140,000.00</b>
18	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	<b>INFRASTRUCTURE</b>		Payment towards E-school project in Ekiti State	8,000,000.00	
							<b>8,000,000.00</b>
19	052100300100	PRYMARY HEALTH CARE DEVELOPMENT AGENCY	<b>OFFICE EQUIPMENT</b>		PAYMENT FOR APPROVED AS FILLING OF COLD CHAIN STORES GENERAL	2,795,000.00	
							<b>2,795,000.00</b>
20	052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	<b>INFRASTRUCTURES</b>	<b>ON-GOING</b>	BEING PAYMENT FOR THE UPGRADING OF THE SECONDARY HEALTH FACILITIES	81,626,561.66	
							<b>81,626,561.66</b>
			<b>BUILDING</b>		BEING PAYMENT FOR THE RENOVATION OF GENERAL HOSPITAL EMURE EKITI	36,209,017.11	
					BEING PAYMENTFOR THE COMPLETION OF OUTSTANDING BUILDING RENOVATION OF SPECIALIST HOSPITAL IJERO EKITI	17,613,139.06	
							<b>53,822,156.17</b>

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

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2023
			<b>N</b>		<b>N</b>	<b>N</b>	<b>N</b>
21	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	<b>INFRASTRUCTURE</b>		Payment for dredging of river caused within Ekiti State	8,000,000.00	
				<b>ON-GOING</b>	Payment for earth dredging of Osun Stream Channel, Concrete channelization of Ifelore/Temidire and Reconstruction of failed Culvet at Ajolagun, Ikere Ekiti	20,000,000.00	
				<b>ON-GOING</b>	Payment for earth dredging of Osun Stream Channel, Concrete channelization of Ifelore/Temidire and Reconstruction of failed Culvet at Ajolagun, Ikere Ekiti	48,334,420.00	
							76,334,420.00
		<b>SUB TOTAL SOCIAL</b>	-		-		<b>231,718,137.83</b>
		<b>TOTAL ADMINISTRATION SECTOR</b>				-	<b>343,774,275.96</b>
		<b>TOTAL ECONOMIC SECTOR</b>				-	<b>6,201,300,578.80</b>
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>					
		<b>TOTAL REGIONAL SECTOR</b>				-	-
		<b>TOTAL SOCIAL SECTOR</b>				-	<b>231,718,137.83</b>
		<b>TOTAL (A)</b>				<b>6,776,792,992.59</b>	<b>6,776,792,992.59</b>
		<b>OTHER: EXTERNAL FINANCES WITH DRAW DOWN</b>					
	<b>Anex i</b>	WORLD BANK ASSISTED PROJECT( PFMU)				2,513,459,700.84	
	<b>Anex ii</b>	EDUCATION TRUST FUND				11,240,100.00	
		SUBEB					
	011100400100	EKITI STATE SUSTAINABLE DEVELOPMENT GOAL					
		HEALTH PROJECTS FINANCED BY AIDS & GRANTS				-	
		<b>TOTAL (B)</b>				<b>2,524,699,800.84</b>	
		<b>GRAND TOTAL (A+B)</b>	-		-	<b>9,301,492,793.43</b>	

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

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2023
			<b>₦</b>		<b>₦</b>	<b>₦</b>	<b>₦</b>

SUMMARY OF EXPENDITURE CAPTURED IN PPE			
	TOTAL	ON-GOING	COMPLETED
LAND	22,347,312.12		22,347,312.12
BUILDING	534,107,289.08		534,107,289.08
INFRASTRUCTURE	5,959,340,083.18	4,669,701,922.24	1,289,638,160.94
PLANT AND MACHINERY	20,295,394.54		20,295,394.54
TRANSPORT EQUIPMENT	2,215,969,491.33		2,215,969,491.33
OFFICE EQUIPMENT	415,402,682.18		415,402,682.18
FURNITURE AND FITTING	123,380,541.00		123,380,541.00
SPECIALISED ASSETS			
TOTAL	9,290,842,793.43	4,669,701,922.24	4,621,140,871.19

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

S/NO	DETAILS	MID-YEAR BUDGET 2023	ACTUAL JAN. - JUNE, 2023	PERFORMANCE (%)
	<b><u>REVENUE</u></b>	<b>₦</b>	<b>₦</b>	
1	OPENING BALANCE	2,500,000,000.00	9,994,754,409.91	
2	RECURRENT REVENUE	40,181,289,427.15	50,804,420,683.26	126
3	CAPITAL RECEIPTS	14,105,069,834.77	18,441,708,386.53	131
	<b>TOTAL REVENUE</b>	<b>56,786,359,261.91</b>	<b>79,240,883,479.70</b>	<b>140</b>
	<b><u>EXPENDITURE</u></b>	<b>-</b>		
1	RECURRENT EXPENDITURE	39,755,316,529.45	48,934,187,173.53	123
2	CAPITAL EXPENDITURE	17,031,042,732.47	11,224,270,747.79	66
	<b>TOTAL EXPENDITURE</b>	<b>56,786,359,261.91</b>	<b>60,158,457,921.32</b>	<b>106</b>

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

	DETAILS	ACTUAL JAN. - JUNE, 2023	ACTUAL JAN. - JUNE, 2022	PERCENTAGE CHANGE (%)
	<b><u>REVENUE</u></b>	<b>₦</b>	<b>₦</b>	
1	OPENING BALANCE	9,994,754,409.91	8,351,267,792.00	
2	RECURRENT REVENUE	50,804,420,683.26	38,093,177,583.00	33
3	CAPITAL RECEIPTS	18,441,708,386.53	16,885,364,279.00	9
	<b>TOTAL REVENUE</b>	<b>79,240,883,479.70</b>	<b>63,329,809,654.00</b>	<b>25</b>
	<b><u>EXPENDITURE</u></b>			
1	RECURRENT EXPENDITURE	48,934,187,173.53	37,176,658,094.00	32
2	CAPITAL EXPENDITURE	11,224,270,747.79	14,566,334,924.00	(23)
	<b>TOTAL EXPENDITURE</b>	<b>60,158,457,921.32</b>	<b>51,742,993,018.00</b>	<b>16</b>

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

	JAN. - JUNE, 2023			JAN. - JUNE2022		
MDAs	PERSONNEL	OVERHEADS	TOTAL	PERSONNEL	OVERHEADS	TOTAL
	₦	₦	₦	₦	₦	₦
MINISTRY OF FINANCE	28,355,855.75	8,588,358,013.76	8,616,713,869.51	28,803,064.88	4,681,089,029.00	4,709,892,093.88
MINISTRY OF BUDGET	39,766,723.33	1,800,000.00	41,566,723.33	35,508,248.88	1,500,000.00	37,008,248.88
STATE INTERNAL REVENUE	36,639,370.38	296,386,841.00	333,026,211.38	86,616,402.27	394,141,840.45	480,758,242.72
ACCOUNTANT GENERAL	76,455,330.88	1,923,534,405.93	1,999,989,736.81	72,558,477.43	137,157,203.11	209,715,680.54
<b>TOTAL</b>	<b>181,217,280.34</b>	<b>10,810,079,260.69</b>	<b>10,991,296,541.03</b>	<b>223,486,193.46</b>	<b>5,213,888,072.56</b>	<b>5,437,374,266.02</b>

## **SFTAS RECIEPTS**

DETAILS	JAN. - JUNE, 2023	JAN. - JUNE, 2022
	N	N
SFTAS GRANTS	3,305,635,221.00	-
<b>TOTAL</b>	<b>3,305,635,221.00</b>	<b>-</b>

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

**FUND FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2023**

<b>Annex i</b>									
<b>DETAILS</b>	<b>RAAMP</b>	<b>NEWMAP (EIB)</b>	<b>NASSNP</b>	<b>IDEAS</b>	<b>AGILE</b>	<b>SURWASH</b>	<b>IMPACT</b>	<b>CASH TRANSFER</b>	<b>TOTAL</b>
	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
Opening Balance	264,904,792.54	26,863,614.24	181,624.32	<b>406,696,631.12</b>	<b>754,016,626.36</b>	<b>103,580,124.61</b>	<b>27,026,128.28</b>	<b>5,341,037.20</b>	<b>1,588,610,578.67</b>
IDA (DRAW DOWN)	-	-	-	52,622,387.74	2,504,973,654.35	283,773,855.00	1,555,627,500.00	-	<b>4,396,997,397.09</b>
GCC	200,000,000.00								<b>200,000,000.00</b>
Exchange Rate Gain	100,360,269.99	-	-	282,203,955.14	770,717,040.98	252,527,940.19	619,971,142.34	-	<b>2,025,780,348.64</b>
Other Income				33,831.79	370,500.00	100,000.00	197,372.96	-	<b>701,704.75</b>
<b>Total Inflow (A)</b>	<b>300,360,269.99</b>	<b>-</b>	<b>-</b>	<b>334,860,174.67</b>	<b>3,276,061,195.33</b>	<b>536,401,795.19</b>	<b>2,175,796,015.30</b>	<b>-</b>	<b>6,623,479,450.48</b>
<b>Total Fund Available</b>	<b>565,265,062.53</b>	<b>26,863,614.24</b>	<b>181,624.32</b>	<b>741,556,805.79</b>	<b>4,030,077,821.69</b>	<b>639,981,919.80</b>	<b>2,202,822,143.58</b>	<b>5,341,037.20</b>	<b>8,212,090,029.15</b>
									-
Less:									-
Recurrent Expenditure	22,131,934.12	7,143,266.12	180,057.75	26,949,904.52	186,018,312.06	78,978,556.95	21,783,943.24	4,989,776.62	<b>348,175,751.38</b>
Capital Expenditure	111,949,462.09	4,727,312.12	-	41,554,250.00	2,344,271,531.33	10,957,145.30	-	-	<b>2,513,459,700.84</b>
Transfer to EIB	-	-	-	-	-	-	-	-	-
<b>Total Outflow (B)</b>	<b>134,081,396.21</b>	<b>11,870,578.24</b>	<b>180,057.75</b>	<b>68,504,154.52</b>	<b>2,530,289,843.39</b>	<b>89,935,702.25</b>	<b>21,783,943.24</b>	<b>4,989,776.62</b>	<b>2,861,635,452.22</b>
<b>Closing Balance ( A -</b>	<b>431,183,666.32</b>	<b>14,993,036.00</b>	<b>1,566.57</b>	<b>673,052,651.27</b>	<b>1,499,787,978.30</b>	<b>550,046,217.55</b>	<b>2,181,038,200.34</b>	<b>351,260.58</b>	<b>5,350,454,576.93</b>

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

Annex i (b)

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					<b>N</b>	<b>N</b>
		<b>WORLD BANK ASSISTED PROJECTS UNDER PFMU</b>				
1		EKITI STATE ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMPOWERMENT (AGILE)	<b>OFFICE EQUIPMENT</b>	PROCUREMENT OF 910 LAPTOPS TO 35 SECONDARY SCHOOLS IN EKITI STATE	313,040,000.00	
						<b>313,040,000.00</b>
			<b>TRANSPORTATION EQUIPMENT</b>	LARGE GRANTS TO SECONDARY SCHOOLS	2,031,231,531.33	
						<b>2,031,231,531.33</b>
2		EKITI STATE SUSTAINABLE URBAN AND RURAL WATER SUPPLY, SANITATION AND HYGIENE (SURWASH)PROGRAM	<b>OFFICE EQUIPMENT</b>	PROCUREMENT OF ICT EQUIPMENT	10,957,145.30	
						<b>10,957,145.30</b>
3		INNIVATION DEVELOPMENT AND EFFECTIVENESS IN THE ACQUISITION OF SKILLS (IDEAS) PROJECT	<b>TRANSPORTATION EQUIPMENT</b>	PURCHASE OF TOYOTA HIACE BUS	41,554,250.00	
						<b>41,554,250.00</b>
4		RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	<b>TRANSPORTATION EQUIPMENT</b>	MOTOR VEHICLE	75,697,200.00	
						<b>75,697,200.00</b>
			<b>OFFICE EQUIPMENT</b>	INTERNET FACILITY	6,235,000.00	
				DEVELOPMENT / MAINTENANCE OF WEBSITE	362,328.75	
				CAPACITY BUILDING	29,654,933.34	
						<b>36,252,262.09</b>
5		NEWMAP (EIB)	<b>LAND</b>	MAINTENANCE OF REGENERATION OF DEGRADED FOREST RESERVE	4,747,312.12	
						<b>4,747,312.12</b>
					<b>2,513,479,700.84</b>	<b>2,513,479,700.84</b>

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JAN. - JUNE, 2023**

**Annex ii**

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
04/04/2023	Accountant General	Being refund of over remitted of fund	768,444.61			768,444.61
14/06/2023	Accountant General	Being refund of over remitted of fund	675,318.87			675,318.87
26/01/2023	Adult Education Agency	Fund released for the procurement of 2,500 free JAMB to Ekiti State Students	16,627,000.00			16,627,000.00
27/04/2023	Ale Felix A	Being the fund released to the officer to attend CITN workshop	250,000.00			250,000.00
03/01/2023	BTVE	Fund released for the payment of 1st and 2nd term R/G to all Government Technical Colleges	4,516,200.00			4,516,200.00
04/03/2023	BTVE	Fund released for accredited of courses and other expenses at Govt. Tech. Colleges	11,679,410.00			11,679,410.00
04/12/2023	BTVE	Fund released for payment of 2022/2023 NABTEB Examination	28,500,000.00			28,500,000.00
05/02/2023	BTVE	Fund released for the accreditation fees to Tech. Colleges	5,000,000.00			5,000,000.00
30/06/2023	ETF	Bankcharges	26,113.52			26,113.52
04/12/2023	ETF	Payment of 1.5% operational cost for the office	245,000.00			245,000.00
01/12/2023	ETF	Payment for the purchase of books of account/audit	410,000.00			410,000.00
17/01/23	ETF	Being payment for the repair of water system and Office and chairs	120,000.00			120,000.00
19/01/2023	ETF	Being payment for Non accident bonus to drivers/ servicing of Toyota Hilux	80,000.00			80,000.00
15/02/2023	ETF	Being payment for transport / Hotel allowance for the study tour of Directors to S/W States	1,045,000.00			1,045,000.00



**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JAN. - JUNE, 2023**

**Annex ii**

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
02/06/2023	ETF	Being payment of 2022 audit exercise	230,000.00			230,000.00
02/06/2023	ETF	Being payment for the printing of letterhead and others	200,000.00			200,000.00
02/09/2023	ETF	Being payment of 1.5% operational cost for January,2023	696,472.00			696,472.00
03/07/2023	ETF	Payment of 1.5% operational cost for the month of February,2023	179,852.00			179,852.00
02/09/2023	ETF	Fund released for women day celebration	150,000.00			150,000.00
13/04/2023	ETF	Payment for stationeries and logistics to Public Account Committee HOA	190,000.00			190,000.00
04/04/2023	ETF	Payment for the repairs and servicing / changing of complete gear of EK 38 A06	420,000.00			420,000.00
04/05/2023	ETF	Payment for the repairs and restoration of electricity to the building	320,000.00			320,000.00
04/05/2023	ETF	Payment of 1.5% operational cost for the month of March, 2023	507,606.00			507,606.00
05/04/2023	ETF	Payment of 1.5% oprational cost for the month of April,2023	459,800.00			459,800.00
06/05/2023	ETF	Released for 1.5% operational cost for the month of May, 2023	389,632.00			389,632.00
20/06/2023	ETF	Logistics support for 2023 Digital Training for youth Development Programme in the 3 senatorial distittrict of Ekiti State	450,000.00			450,000.00
26/06/2023	ETF	Printing of journal, Ledger, books of account and other stationery items	1,200,000.00			1,200,000.00
27/06/2023	ETF	Repair of dysfunctional Vehicle Toyota Corrolla	400,000.00			400,000.00
20/06/2023	ETF	Repair of dysfunctional / overhauling Toyota Bus	456,000.00			456,000.00
16/06/2023	IDEAS	Refund of erroneous ETF deduction	80,000.00			80,000.00

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JAN. - JUNE, 2023**

**Annex ii**

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
16/01/2023	MOEST	Fund released for the Nig. Learning passport	1,727,450.00			1,727,450.00
19/01/2023	MOEST	Fund released for the 2023 NSSF World Athletics trials in Ogun State	748,000.00			748,000.00
22/01/2023	MOEST	Fund released as part payment for the procurement of Ekiti Value Textbooks	8,000,000.00			8,000,000.00
25/01/2023	MOEST	Fund released for correction of structural defects and renovation	5,370,000.00	BUILDING	5,370,000.00	-
02/10/2023	MOEST	Fund released for foundation and literacy and numerical & Abuja	311,000.00			311,000.00
02/04/2023	MOEST	Fund released as part payment for the procurement of Ekiti Value textbooks	7,114,400.00			7,114,400.00
02/06/2023	MOEST	Fund released to participate in the sport competition athletics	748,000.00			748,000.00
24/03/2023	MOEST	Fund released for the SA Educ. To attend W/B programme in Benin	1,208,000.00			1,208,000.00
30/03/2023	MOEST	Fund released for 40 girls to attend book club peace event	500,000.00			500,000.00
21/03/2023	MOEST	Fund released for 40 girls book club at peace events	1,000,000.00			1,000,000.00
04/01/2023	MOEST	Fund released as part payment for the renovation of School building	4,614,400.00	BUILDING	4,614,400.00	-
04/01/2023	MOEST	Fund released for the balance payment for the renovation of School	755,700.00	BUILDING	755,700.00	-
17/04/2023	MOEST	Released for the renovation of School in Ekiti State	500,000.00	BUILDING	500,000.00	-
12/04/2023	MOEST	Fund released to the SA and PS of the Ministry of Education to attend 2023 Education workshop in US	11,232,000.00			11,232,000.00
17/04/2023	MOEST	Fund released for the participation of 2 students in the National Mathematics Examination	172,500.00			172,500.00
05/06/2023	MOEST	Fund release as part payment for placement Exam	3,500,000.00			3,500,000.00

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JAN. - JUNE, 2023**

**Annex ii**

<b>DATE</b>	<b>MINISTRY</b>	<b>PURPOSE</b>	<b>AMOUNT (N)</b>	<b>CLASSIFICATION</b>	<b>PPE</b>	<b>NOT PPE</b>
15/06/2023	MOEST	Fund release for 2023 placement Exam	36,459,385.00			36,459,385.00
23/05/2023	Scholarship Board	Fund released to Scholarship as award in favour of Ala Oluwapelumi Adebayo	850,000.00		-	850,000.00
06/05/2023	Scholarship Board	Fund released to Scholarship as award in favour Idowu Blessing	1,100,000.00		-	1,100,000.00
30/06/2023	Teaching Service Commission	Recruitment of Teachers and Security Guard	8,279,000.00			8,279,000.00
		<b>TOTAL PAYMENTS</b>	<b>170,461,684.00</b>		<b>11,240,100.00</b>	<b>159,221,584.00</b>

**EKITI STATE GOVERNMENT**  
**WORLD BANK ASSISTED PROJECTS**  
**CONSOLIDATED FUND FLOW STATEMENT FOR JANUARY TO JUNE, 2023**  
**EKITI STATE COVID ACTION RECOVERY AND ECONOMIC STIMULUS (CARES)**

**Annex iii**

	DETAILS		COORDINATING UNIT	CASH TRANSFER UNIT	CSDP UNIT	FADAMA UNIT	MEDA	LIPW	TOTAL
<b>A</b>	<b>RECEIPTS</b>		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
	Opening Balance	i	28,047,835.22	39,480,205.25	23,630,834.76	180,989,845.07	22,965,387.42	36,302,983.18	<b>331,417,090.90</b>
	IDA	ii				516,201,000.00			<b>516,201,000.00</b>
	GCC	iii		273,000,000.00	400,000,000.00	-	-	110,799,000.00	<b>783,799,000.00</b>
	Other Income	iv		165,000.00	199,535.40	-	26,594,997.50	-	<b>26,959,532.90</b>
	<b>Total (i+ii+iii+iv)</b>	<b>v</b>	<b>28,047,835.22</b>	<b>312,645,205.25</b>	<b>423,830,370.16</b>	<b>697,190,845.07</b>	<b>49,560,384.92</b>	<b>147,101,983.18</b>	<b>1,658,376,623.80</b>
<b>B</b>	<b>EXPENDITURES BY CATEGORY</b>								
	Stipends to beneficiaries/Grants to communities and groups	vi	-	212,500,000.00	322,520,667.17	311,315,661.00	18,500,000.00	97,591,250.00	<b>962,427,578.17</b>
	Enrollment Cost (one off)	vii	-	12,163,988.00	-	-	-	0.00	<b>12,163,988.00</b>
	Training, Workshop and Study Tours	viii	-	4,494,000.00	6,256,500.00	-	-	0.00	<b>10,750,500.00</b>
	Operating Cost	ix	8,182,777.55	38,320,212.51	12,992,056.32	62,437,540.00	4,464,743.42	21,895,348.74	<b>148,292,678.54</b>
	Consultancy	x	-	4,446,000.00	57,466,795.45	-	-	-	<b>61,912,795.45</b>
	Goods	xi			0.00	-	-	-	<b>-</b>
	<b>Total Expenditures (vi+vii+viii+ix+x+xi+xii)</b>	<b>xii</b>	<b>8,182,777.55</b>	<b>271,924,200.51</b>	<b>399,236,018.94</b>	<b>373,753,201.00</b>	<b>22,964,743.42</b>	<b>119,486,598.74</b>	<b>1,195,547,540.16</b>
	<b>Closing Balance (v-xiii)</b>	<b>xiii</b>	<b>19,865,057.67</b>	<b>40,721,004.74</b>	<b>24,594,351.22</b>	<b>323,437,644.07</b>	<b>26,595,641.50</b>	<b>27,615,384.44</b>	<b>462,829,083.64</b>