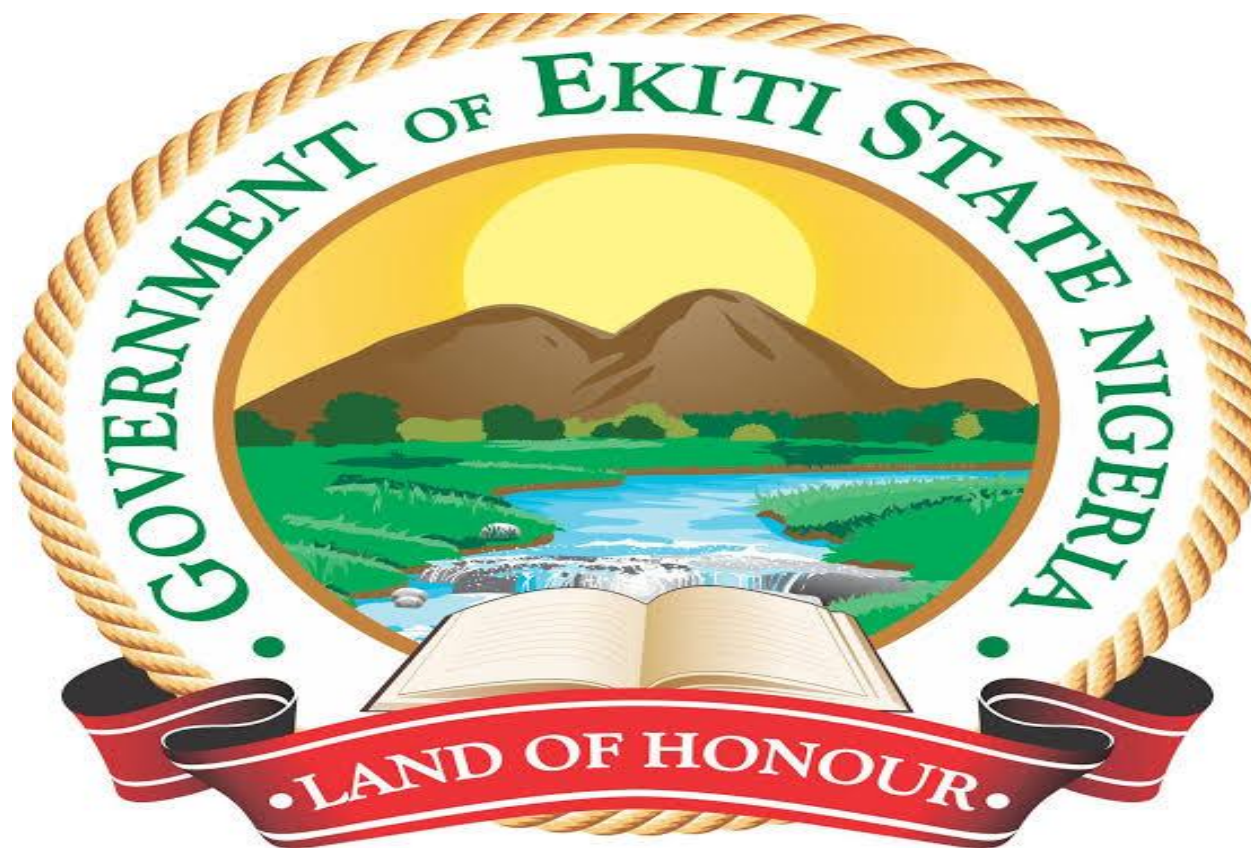


EKITI STATE GOVERNMENT



REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2024

IPSAS ACCRUAL GENERAL PURPOSE FINANCIAL STATEMENT

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OFFICE OF THE ACCOUNTANT GENERAL

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

REPORT OF THE ACCOUNTANT-GENERAL

In line with this administration's policies of transparency, accountability and probity, I have the great honour to present the IPSAS Accrual General Purpose Financial Statements of the Ekiti State Government (EKSG) for the year ended 31st December, 2024 together with the Auditor's Report on the Financial Statements which include:


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

The Financial Statements of EKSG for the year ended 31st December, 2024 have been prepared on International Public Sector Accounting Standards (IPSAS) Accrual Basis. The Financial Statements equally complied with Generally Accepted Accounting Principles and Practice (GAAPP), FAAC approved format and other Financial Regulations.

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

The Financial Statements fairly reflect the financial position of EKSG as at 31st December, 2024 and its financial performance for the period under review. The Accountant-General hereby accept the responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

I am delighted to acknowledge and appreciate His Excellency, Mr. Governor as well as the Honorable State Commissioner for Finance 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.

 24/03/2025
OLARIKE T. OLAYINKA (MRS) FCA, ACTI.
ACCOUNTANT-GENERAL/PERMANENT SECRETARY
EKITI STATE

FINANCIAL HIGHLIGHTS

Operating Surplus for the year was **₦181,161,232,210.89** while the State made a Net Surplus of **₦172,933,527,560.33**.

Reviewing the current year performance as compared to that of year 2023, Recurrent Revenue increased by 158% from **₦127,157,160,820.11** in the year 2023 to **₦328,313,216,719.13** in year 2024 while Capital Receipts increased by 123% from **₦33,173,036,102.80** in year 2023 to **₦74,113,707,061.09** in year 2024. The State Recurrent Expenditure increased by 129% from **₦92,927,048,385.40** in year 2023 to **₦213,203,344,540.88** in year 2024 while 322% increase from **₦37,683,783,153.61** in year 2023 to **₦158,934,207,002.09** in year 2024 was noted in Capital Expenditure.

During the period, EKSG budgeted **₦180,354,337,339.49** for Recurrent Expenditure and **₦191,799,820,229.90** for Capital Expenditure. The Actual Recurrent Expenditure was **₦213,203,344,540.88** while Capital Expenditure was **₦158,934,207,002.09** representing 118% and 83% performance respectively.

In addition, EKSG budgeted **₦256,380,166,575.94** for Recurrent Revenue and **₦76,059,826,399.64** for Capital Receipts. The Actual Recurrent Revenue was **₦328,313,216,719.13** while actual Capital Receipt was **₦74,113,707,061.09** representing 128% and 97% performance respectively for the period under review.

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

 24/03/2025

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



OFFICE OF THE ACCOUNTANT GENERAL

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

Tel: +234 8038323414 | E-mail: oag@ekitistate.gov.ng

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 2024 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.

 24/03/2025

OLARIKE T. OLAYINKA (MRS) FCA, ACTI.

ACCOUNTANT-GENERAL/PERMENENT SECRETARY

EKITI STATE



OFFICE OF THE ACCOUNTANT GENERAL

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

Tel: +234 8038323414 | E-mail: oag@ekitistate.gov.ng

STATEMENT OF ACCOUNTING POLICIES

1. Basis of Preparation:

This General Purpose Financial Statement (GPFS) is prepared on IPSAS Accrual Basis, using the General Purpose Financial Statement (GPFS) reporting format approved by the Federal Executive Council of Nigeria (FEC) in 2012 with full compliance with historical cost convention, IPSAS provisions, Financial Administration, Ekiti State 2024 Approved Budget and the Constitution of Federal Republic of Nigeria.

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

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

STATEMENT OF ACCOUNTING POLICIES

3. Accounting Period:

The accounting period is from 1st January to 31st December, 2024 in line with the National Treasury Circular Ref. OAGF/CAD/026/V.1/102 of 30th December, 2013. Each accounting year is divided into 12 calendar months, covering January to December.

4. Reporting Currency:

The GPFS is prepared in the Nigerian Naira.

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

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

6. Consolidation Policy:

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

STATEMENT OF ACCOUNTING POLICIES

7. Notes to the GPFS:

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

8. Comparative Information:

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

9. Budget Figures:

IPSAS 24 requires the presentation of Budget Information in Financial Statements. The Budget figures used were extracted from the 2024 approved annual budget of Ekiti State Government in line with the Appropriation Act of the State.

10. Revenue:

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

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

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

11. Aid and Grants:

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

STATEMENT OF ACCOUNTING POLICIES

12. Subsidies, Donations and Endowments:

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

13. Transfers from other Government Entities:

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

14. Expenses:

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

15. Employee Benefits/Pension Obligations:

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

STATEMENT OF ACCOUNTING POLICIES

16. Borrowing Costs:

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

17. Foreign Currency Transactions:

- a. Foreign currency transactions throughout the year were converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions while the foreign loans balances were translated using closing rate as at Year ended 31st December, 2024.
- b. Foreign Exchange gains/losses were recognized in the Statement of Financial Performance.

18. Minority Interest:

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

19. Statement of Cash flow:

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

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

STATEMENT OF ACCOUNTING POLICIES

20. Cash & Cash Equivalent:

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

21. Accounts Receivable:

- a. Receivables from exchange transaction:

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

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

- b. Receivables from non-exchange transactions:

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

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

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

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

STATEMENT OF ACCOUNTING POLICIES

22. Prepayments:

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

23. Inventories:

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

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

24. Loans Granted:

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

25. Investments:

Investments in Associates

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

STATEMENT OF ACCOUNTING POLICIES

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

Investments in Joint Ventures:

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

STATEMENT OF ACCOUNTING POLICIES

Investment in Controlled Entities (Subsidiaries):

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

26. Available for sale securities:

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

STATEMENT OF ACCOUNTING POLICIES

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

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

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

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

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

27. Property, Plant & Equipment (PPE):

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

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

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

STATEMENT OF ACCOUNTING POLICIES

d. The following shall constitute expenditure on PPE:

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

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

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

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

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

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

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

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

STATEMENT OF ACCOUNTING POLICIES

The depreciation for the year 2024 was charged on a straight-line basis. It is the policy of Ekiti State Government to charge full depreciation on PPE from the date they are available for use on a straight line basis over their expected useful lives less any estimated residual value using applicable rates as follows:

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

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

STATEMENT OF ACCOUNTING POLICIES

28. Investment Property:

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

29. Intangible Assets:

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

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

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

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

30. Deposits:

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

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

31. Loans & Debt Stocks:

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

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

STATEMENT OF ACCOUNTING POLICIES

32. Unremitted Deductions:

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

33. Payables:

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

Accrued Expenses;

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

34. Current Portion of Borrowings:

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

35. Public Funds:

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

36. Reserves:

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

STATEMENT OF ACCOUNTING POLICIES

37. Contingent Liability:

- 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 31st December, 2024.

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 2024 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.

 24/03/2025

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



OFFICE OF THE STATE AUDITOR-GENERAL

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

AUDIT CERTIFICATE

The Consolidated Financial Statements of Ekiti State Government as at 31st December, 2024 as set out in the Statements of financial performance, Statement of Financial position, Statement of Cash flow, Statement of changes in Net Asset/Equity, Statement of comparison of budget and Actual and Notes to the Accounts which had been prepared in accordance with International Public Sector Accounting Standard Accrual (IPSAS Accrual), have been audited under my direction in Consonance with Section 125 (2) of the Constitution of Federal Republic of Nigeria 1999 (as amended) and the provisions of the Ekiti State Audit Service Law (No.3) of 2021 (as amended).

Basis of Opinion

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

Opinion

In my opinion, the Financial Statements and the supporting accounts give a true and fair view of the State affairs and financial activities of Ekiti State Government as at 31st December, 2024 subject to further observations raised in my reports.

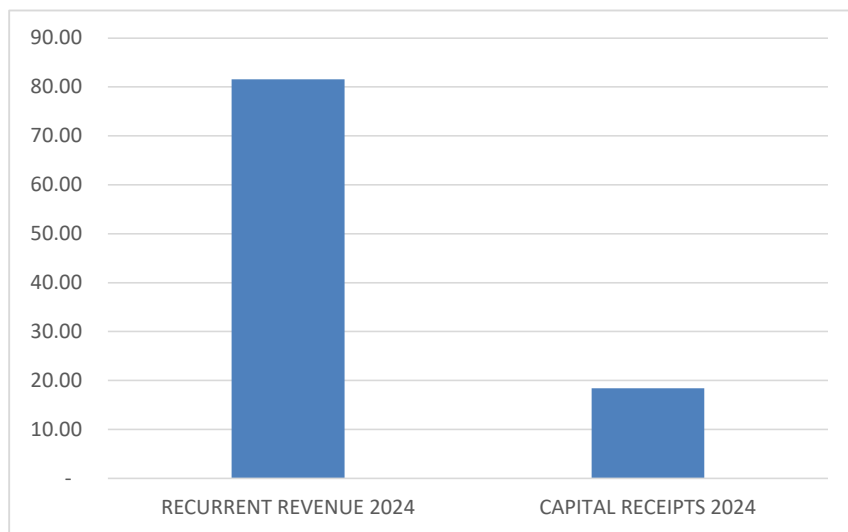
 30/04/25.

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

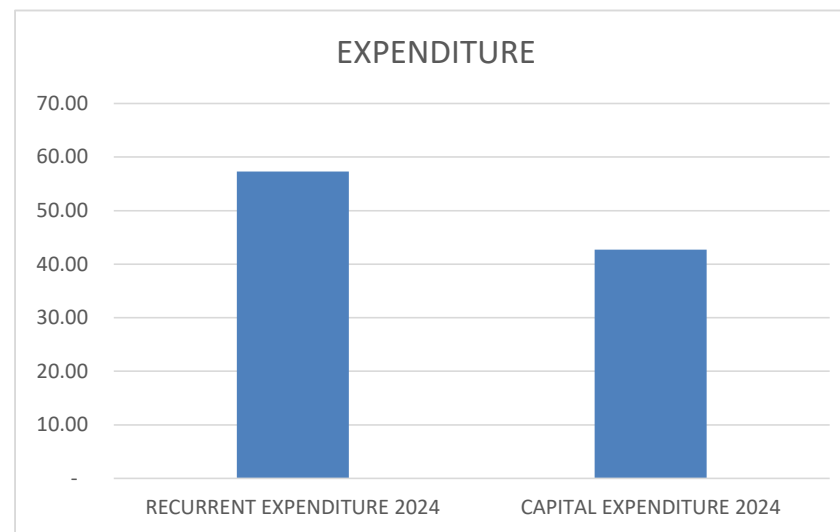
CHARTS

FISCAL YEAR 2024

REVENUE

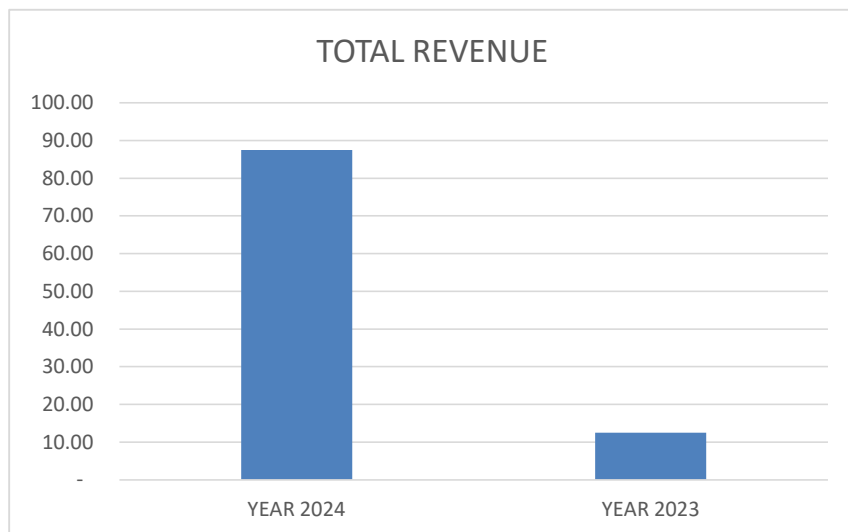


EXPENDITURE

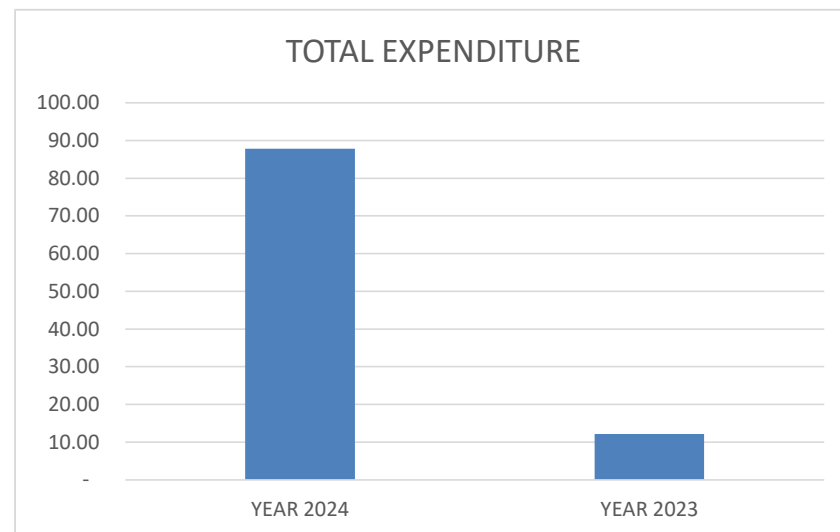


FISCAL YEAR 2023 VS 2024

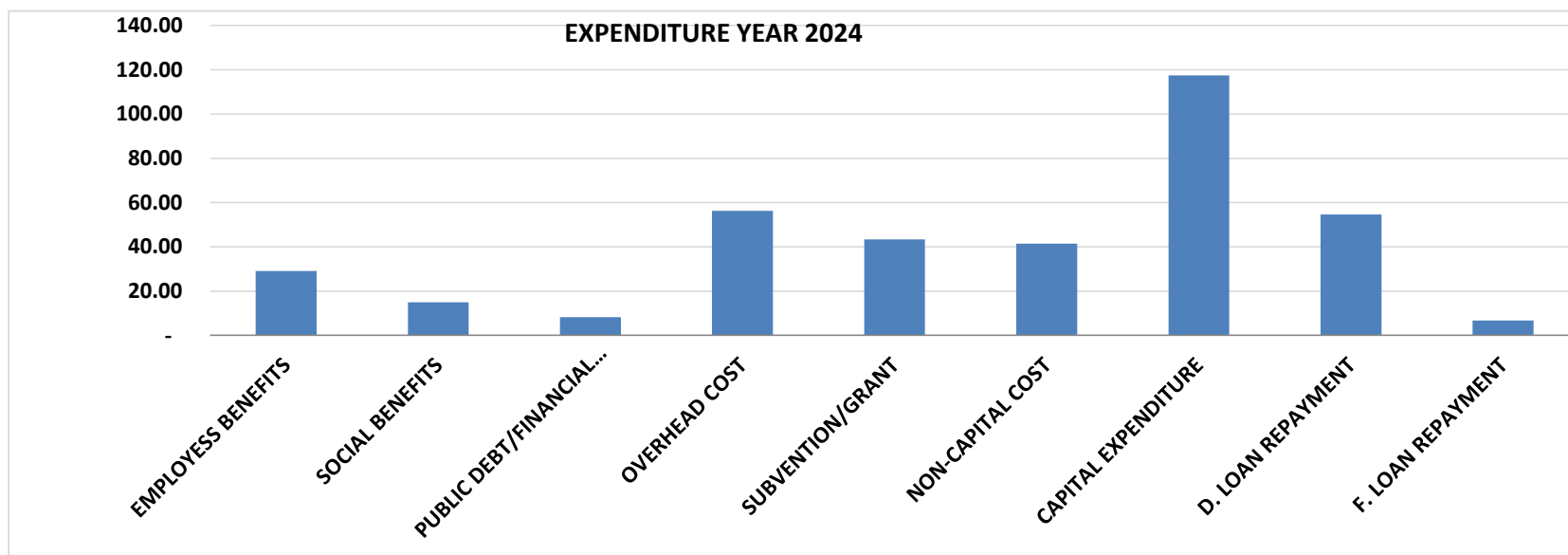
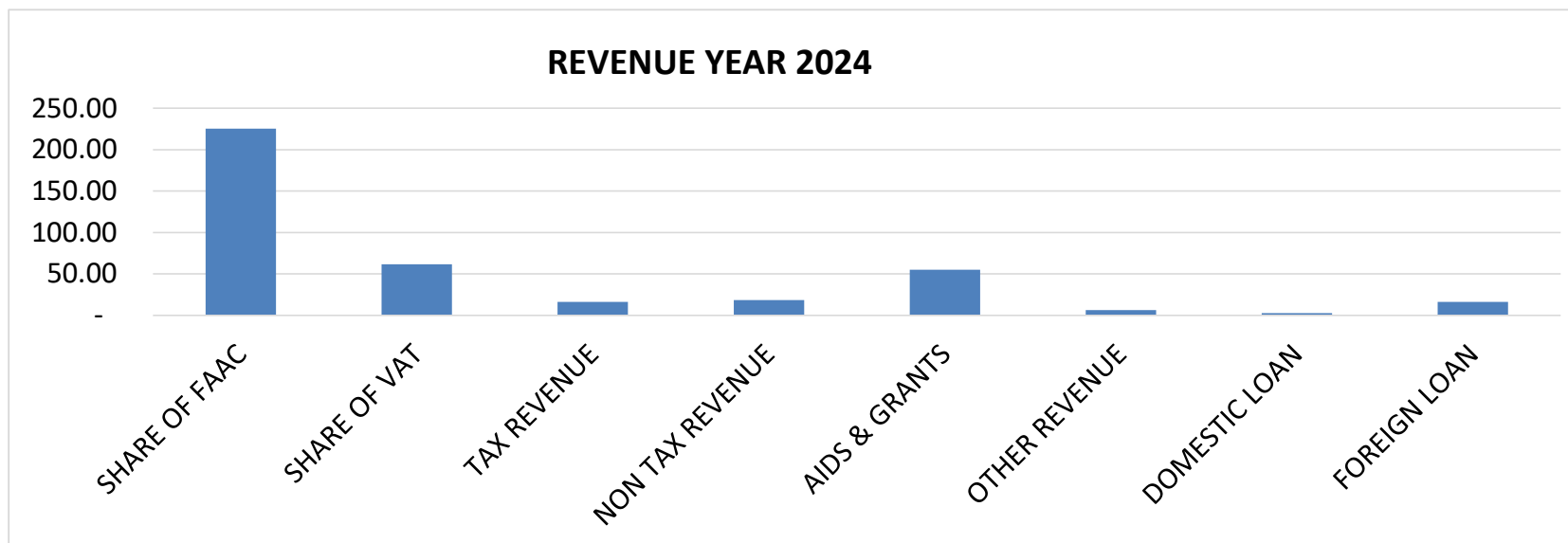
TOTAL REVENUE



TOTAL EXPENDITURE



CHARTS





EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2024
ACCRAUAL STATEMENT NO. 1



ACTUAL 2023		NCOA CODES	NOTES	ACTUAL 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
₦				₦	₦	₦	₦	₦
	REVENUE							
63,682,711,760.64	Government Share of FAAC (Statutory Revenue)	110101	1	225,342,398,398.51	175,611,665,067.92	121,991,665,067.92	53,620,000,000.00	49,730,733,330.59
31,197,541,895.53	Government Share of VAT	110102	2	61,884,500,857.03	52,634,120,434.90	24,403,682,297.90	28,230,438,137.00	9,250,380,422.13
17,557,727,878.49	Tax Revenue	120101	3	19,563,872,809.22	11,418,000,000.00	(2,880,725,631.76)	14,298,725,631.76	8,145,872,809.22
16,503,006,007.83	Non-Tax Revenue	120201- 120210	4	18,505,118,707.82	16,516,357,073.12	8,283,656,652.12	8,232,700,421.00	1,988,761,634.70
-	Investment Income	120211	5	62,749,700.00	24,000.00	24,000.00	-	62,725,700.00
22,587,148,671.17	Aids & Grants	130101	7	55,192,401,973.12	21,536,401,727.14	(3,759,461,588.80)	25,295,863,315.94	33,656,000,245.98
484,502,076.47	Other Revenue	140701	9	6,352,520,954.83	200,000,000.00	200,000,000.00		6,352,520,954.83
152,012,638,290.13	TOTAL REVENUE (A)			386,903,563,400.53	277,916,568,303.08	148,238,840,797.38	129,677,727,505.70	108,986,995,097.45
	EXPENDITURES							
21,796,240,697.90	Salaries & Wages	210101	11	29,075,560,993.47	32,703,391,892.22	9,462,608,928.49	23,240,782,963.73	3,627,830,898.75
8,989,865,331.48	Social Benefits	210301	12	12,475,632,590.56	15,849,203,922.58	8,065,466,575.20	7,783,737,347.38	3,373,571,332.02
34,736,476,300.36	Overhead Cost	220201- 220211	13	56,218,278,783.48	68,919,882,228.11	40,361,331,826.25	28,558,550,401.86	12,701,603,444.63
11,297,791,586.30	Subvention, Grants & Contribution	220401- 220402	14	42,400,094,636.02	43,881,859,296.58	26,755,534,327.14	17,126,324,969.44	1,481,764,660.56
17,469,487,667.82	Depreciation Charges	240101- 240201	16	24,073,724,476.15			-	-
4,253,317,410.14	Special Programmes/Projects	220701	21	41,499,039,709.96	41,972,668,284.61	35,683,967,820.43	6,288,700,464.18	473,628,574.65
98,543,178,994.00	TOTAL EXPENDITURE (B)			205,742,331,189.64	203,327,005,624.10	120,328,909,477.51	82,998,096,146.59	21,658,398,910.61



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2024
ACCRUAL STATEMENT NO. 1

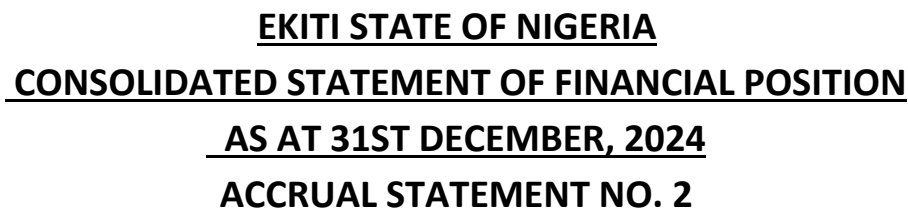


ACTUAL 2023		NCOA CODES	NOTES	ACTUAL 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
₦				₦	₦	₦	₦	₦
53,469,459,296.13	Surplus from Operating Activities C=(A-B)			181,161,232,210.89	74,589,562,678.98	27,909,931,319.87	46,679,631,359.11	87,328,596,186.84
(5,766,112,659.14)	Public Debt Charges	220209	20	(8,227,704,650.56)	(8,442,340,706.55)	3,948,347,293.45	(12,390,688,000.00)	(214,636,055.99)
(5,766,112,659.14)	Total Non-Operating Revenue/(Expenses) D			(8,227,704,650.56)	(8,442,340,706.55)	3,948,347,293.45	(12,390,688,000.00)	(214,636,055.99)
47,703,346,636.99	Surplus from Ordinary Activities E= (C+D)			172,933,527,560.33	66,147,221,972.43	31,858,278,613.32	34,288,943,359.11	87,113,960,130.85
	Minority Interest Share of Surplus/(Deficit) (F)	140601	25	-	-		-	
47,703,346,636.99	Net Surplus for the period G=(E-F)			172,933,527,560.33	66,147,221,972.43	31,858,278,613.32	34,288,943,359.11	87,113,960,130.85

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

 24/03/2025

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



Map of Ekiti State

The map shows the following Local Government Areas (LGAs) in Ekiti State:

- Akoko North-West
- Akoko North-East
- Akoko South-West
- Akoko South-East
- Adigbo
- Ife
- Ife North
- Ife South
- Oye
- Ondo
- Owo
- Olorun
- Odo Otesili
- Odo Oluwalanle
- Odo Oluwalanle
- Odo Oluwalanle
- Odo Oluwalanle

Legend:

- Headquarters of Local Government
- State Capital

	NCOA CODE	NOTES	31/12/2024	31/12/2024	31/12/2023	31/12/2023
			₦	₦	₦	₦
CURRENT ASSETS						
Cash and Cash Equivalent	310101	26	70,003,536,831.06		39,714,164,593.81	
Receivable	310601	27	7,435,773,940.77		6,741,640,041.08	
Prepayments (Bond Sinking Fund)	310801	28	4,427,570,002.00		3,111,844,583.00	
Inventories	310501	29	97,709,376.04		100,569,314.31	
TOTAL CURRENT ASSETS (A)				81,964,590,149.87		49,668,218,532.20
NON-CURRENT ASSETS						
Investments	310901	31	3,899,737,092.10		2,276,424,624.00	
Property Plant and Equipment	320101	32	433,175,220,811.34		341,337,619,169.59	
Work in Progress (PPE)	320110	32	75,884,436,182.04		17,197,258,428.65	
Investment Property	320201	33	25,226,995,997.05		24,187,671,650.05	
TOTAL NON-CURRENT ASSETS (B)				538,186,390,082.53		384,998,973,872.29
TOTAL ASSETS (C=A+B)				620,150,980,232.40		434,667,192,404.49



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2024
ACCRUAL STATEMENT NO. 2



	NCOA CODE	NOTES	31/12/2024	31/12/2024	31/12/2023	31/12/2023
			₦	₦	₦	₦
LIABILITIES						
CURRENT LIABILITIES:						
Unremitted Deductions	410301	37	1,867,235,584.29		2,570,437,837.14	
Payables	410401	38	12,584,709,456.22		17,087,496,630.69	
Current Portion of Borrowings	410601	40	13,596,659,286.65		7,564,037,650.10	
TOTAL CURRENT LIABILITIES (D)				28,048,604,327.16		27,221,972,117.93
NON-CURRENT LIABILITIES:						
Long Term Borrowings	420301	43	232,113,180,627.57		131,353,373,927.98	
TOTAL NON-CURRENT LIABILITIES (E)				232,113,180,627.57		131,353,373,927.98
TOTAL LIABILITIES (F=D+E)				260,161,784,954.73		158,575,346,045.91
NET ASSETS (G=C-F)				359,989,195,277.67		276,091,846,358.58
NET ASSETS/EQUITY						
Reserves	430301	45	314,156,671,567.61		235,385,856,074.56	
Accumulated Surplus /Deficit for the period	430201	46	45,832,523,710.06		40,705,990,284.02	
TOTAL NET ASSETS/EQUITY				359,989,195,277.67		276,091,846,358.59

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


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



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2024
STATEMENT NO. 3



	NCOA CODE	NOTES	2024 ₦	2023 ₦
CASH FLOWS FROM OPERATING ACTIVITIES				
INFLOWS				
Government Share of FAAC (Statutory Revenue)	110101	52	225,342,398,398.51	63,682,711,760.64
Government Share of VAT	110102	53	61,884,500,857.03	31,197,541,895.53
Tax Revenue	120101	54	16,165,928,100.94	15,289,398,879.64
Non-Tax Revenue	120201-120213	55	18,505,118,707.82	16,503,006,007.83
Investment Income	120213	56	62,749,700.00	-
Aids & Grants	130101	58	55,192,401,973.12	22,587,148,671.17
Other Revenue	140701	59	6,352,520,954.83	484,502,076.47
Total Inflow from Operating Activities (A)			383,505,618,692.25	149,744,309,291.28
OUTFLOWS				
Salaries & Wages	210101	61	(29,075,560,993.47)	(23,137,684,283.27)
Social Benefits	210301	62	(14,958,399,947.84)	(9,063,530,037.58)
Overhead Cost	220201-220211	63	(56,218,278,783.48)	(34,736,476,300.36)
Subvention, Grants & Contribution	220401-220402	64	(43,377,546,675.85)	(12,659,207,454.96)
Public Debt Charges	220209	66	(8,227,704,650.56)	(5,766,112,659.14)
Special Programmes/Projects	220701	67	(41,499,039,709.96)	(4,253,317,410.14)
TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)			(193,356,530,761.16)	(89,616,328,145.45)
NET CASH FLOW FROM OPERATING ACTIVITIES (C=A-B)			190,149,087,931.09	60,127,981,145.83
CASH FLOWS FROM INVESTING ACTIVITIES				
CAPITAL RECEIPTS:		68		
PURCHASE/CONSTRUCTION OF PPE:				
Administration Sector	320101-320110	69	(1,717,779,902.74)	(2,952,765,034.52)
Economic Sector	320101-320111	69	(105,954,755,076.68)	(28,896,637,950.00)
Law & Justice Sector	320101-320112	69	-	(608,006,000.00)
Regional Sector	320101-320113	69	-	-
Social Sector	320101-320114	69	(9,762,632,312.71)	(973,011,758.95)
NET CASH FLOW FROM INVESTING ACTIVITIES			(117,435,167,292.13)	(33,430,420,743.47)



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2024
STATEMENT NO. 3



	NCOA CODE	NOTES	2024 ₦	2023 ₦
CASH FLOWS FROM FINANCING ACTIVITIES				
Capital Grant Received	430101	70		
Proceeds from Foreign Loans	420301	71	16,198,951,097.00	9,027,791,172.66
Proceeds from Domestic Loans	420301	72	2,722,353,990.97	1,558,096,258.97
Foreign Loans Repayments	420301	73	(6,742,730,882.40)	(1,793,111,525.73)
Domestic Loans Repayment	420301	73	(54,603,122,607.28)	(5,770,926,124.37)
NET CASH FLOW FROM FINANCING ACTIVITIES			(42,424,548,401.71)	3,021,849,781.53
NET CASH FLOW FROM ALL ACTIVITIES			30,289,372,237.25	29,719,410,183.90
CASH & ITS EQUIVALENT AS AT 1ST OF JANUARY 2024			39,714,164,593.81	9,994,754,409.91
CASH & ITS EQUIVALENT AS AT 31ST DECEMBER, 2024		<i>Note I</i>	70,003,536,831.06	39,714,164,593.81

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

172,933,527,560.33 47,703,346,636.99

Add Back Non-Cash Movement items :

Depreciation Charges

24,073,724,476.15
197,007,252,036.48 **65,172,834,304.81**

Net Movement in Current Assets/ Liabilities

Net Movement in Receivables

(2,984,040,370.56) (2,289,906,470.87)

Net Movement in Inventories

(606,634.76) (3,466,573.03)

Net Movement in Unremitted Deduction

1,867,235,584.29 2,570,437,837.14

Net Movement in Payables

(5,740,752,684.36) (5,321,917,952.22)

Net Cash Flow from Operating Activities

190,149,087,931.09 **60,127,981,145.83**

Note : 2

Cash & Cash Equivalent as at 31/12/2024

₦ **₦**

Cash Balances

- **-**

Bank balances

70,003,536,831.06 **39,714,164,593.81**

 24/03/2025

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



EKITI STATE OF NIGERIA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31ST DECEMBER, 2024



	NOTES	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUSES/DEFICITS	TOTAL
		₦	₦	₦	₦
Balance as at 1st January, 2024		235,385,856,074.56	-	40,705,990,284.02	276,091,846,358.58
Net Gain/ Losses not Recognised in the Statement of Financial Performance	SUPPL. 10A/10B	2,391,066,299.42		(167,806,994,134.29)	(165,415,927,834.87)
Investment Recognise during the year	31	1,623,312,468.10		-	1,623,312,468.10
PPE recognise during the year	32	41,550,731,110.09		-	41,550,731,110.09
Surplus on Revaluation of PPE	32	32,501,544,615.44		-	32,501,544,615.44
Surplus on Revaluation of Investment Property	33	704,161,000.00		-	704,161,000.00
Net surplus for the Period				172,933,527,560.33	172,933,527,560.33
Balance as at 31st December, 2024		314,156,671,567.61	-	45,832,523,710.06	359,989,195,277.67

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

 24/03/2025

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



EKITI STATE OF NIGERIA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2024



	ACTUAL 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦	₦
	A	B=(C+D)	C	D	E=(A-B)	A/B%
OPENING BALANCE (A)	39,714,164,593.81	39,714,164,593.81	34,819,410,183.90	4,894,754,409.91	-	
RECEIPTS		-			-	
REVENUE		-			-	
Government Share of FAAC (Statutory Revenue)	225,342,398,398.51	175,611,665,067.92	121,991,665,067.92	53,620,000,000.00	49,730,733,330.59	128
Government Share of VAT	61,884,500,857.03	52,634,120,434.90	24,403,682,297.90	28,230,438,137.00	9,250,380,422.13	118
Tax Revenue	16,165,928,100.94	11,418,000,000.00	(2,880,725,631.76)	14,298,725,631.76	4,747,928,100.94	142
Non-Tax Revenue	18,505,118,707.82	16,516,357,073.12	8,283,656,652.12	8,232,700,421.00	1,988,761,634.70	112
Investment Income	62,749,700.00	24,000.00	24,000.00	-	62,725,700.00	261,457
Aids & Grants	55,192,401,973.12	21,536,401,727.14	(3,759,461,588.80)	25,295,863,315.94	33,656,000,245.98	256
Other Revenue	6,352,520,954.83	200,000,000.00	200,000,000.00	-	6,152,520,954.83	-
SUB TOTAL (B)	383,505,618,692.25	277,916,568,303.08	148,238,840,797.38	129,677,727,505.70	105,589,050,389.17	138
					-	
RECEIPTS FROM LOAN					-	
Proceeds from Domestic Loan	2,722,353,990.97	8,844,705,323.89	5,247,762,646.95	3,596,942,676.94	(6,122,351,332.92)	31
Proceeds from Foreign Loan	16,198,951,097.00	45,678,719,348.61	24,275,662,025.55	21,403,057,323.06	(29,479,768,251.61)	35
SUB TOTAL (C)	18,921,305,087.97	54,523,424,672.50	29,523,424,672.50	25,000,000,000.00	(35,602,119,584.53)	35
TOTAL RECEIPTS (A+B+C)	442,141,088,374.03	372,154,157,569.39	212,581,675,653.78	159,572,481,915.61	69,986,930,804.64	119



EKITI STATE OF NIGERIA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT **FOR THE YEAR ENDED 31ST DECEMBER, 2024**



	ACTUAL 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦	₦
	A	B=(C+D)	C	D	E=(A-B)	A/B%
<u>PAYMENTS</u>						
Salaries & Wages (Employees Benefits)	29,075,560,993.47	32,703,391,892.22	9,462,608,928.49	23,240,782,963.73	3,627,830,898.75	89
Social Benefits	14,958,399,947.84	15,849,203,922.58	8,065,466,575.20	7,783,737,347.38	890,803,974.74	94
Overhead Cost	56,218,278,783.48	68,919,882,228.11	40,361,331,826.25	28,558,550,401.86	12,701,603,444.63	82
Subvention, Grants & Contributio	43,377,546,675.85	43,881,859,296.58	26,755,534,327.14	17,126,324,969.44	504,312,620.73	99
Special Programmes/Projects	41,499,039,709.96	41,972,668,284.61	35,683,967,820.43	6,288,700,464.18	473,628,574.65	99
Purchase/Contruction of Assets	117,435,167,292.13	149,827,151,945.29	85,643,454,176.27	64,183,697,769.02	32,391,984,653.16	78
Public Debt Charges	8,227,704,650.56	8,442,340,706.55	1,632,457,249.47	6,809,883,457.08	214,636,055.99	97
Foreign Loans Repayments	6,742,730,882.40	6,757,659,293.45	1,176,854,750.53	5,580,804,542.92	14,928,411.05	99.78
Domestic Loans Repayment	54,603,122,607.28	3,800,000,000.00	3,800,000,000.00	-	(50,803,122,607.28)	1,437
TOTAL PAYMENTS	372,137,551,542.97	372,154,157,569.39	212,581,675,653.78	159,572,481,915.61	16,606,026.42	99.99
NET RECEIPTS	70,003,536,831.06	-	-	-		

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

 24/03/2025

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

NOTE 1: STATUTORY ALLOCATION (FAAC)

NOTE	DETAILS		₦	₦	REMARKS
1	GOVERNMENT SHARE OF FAAC (Statutory Revenue)				
	Net Share of Statutory Allocation from FAAC	1A	(5,390,224,851.13)		
	Deduction at source	1B	18,877,035,103.10	13,486,810,251.97	
	Share of Statutory Allocation - Others	1C		211,855,588,146.54	
	Share of Statutory Allocation - Excess Crude Oil	1D		-	
	Total (GROSS) FAAC Allocation			225,342,398,398.51	

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

2024					2023					
	1A	1B	1C							
MONTH	NET RECEIPT	DEDUCTION AT SOURCE	OTHER FAAC RECEIPTS	TOTAL	MONTH	NET RECEIPT	DEDUCTION AT SOURCE	OTHER FAAC RECEIPTS	SHARE OF EXCESS CRUDE	TOTAL
	N	N	N	N		N	N	N	N	N
JANUARY	1,278,388,135.51	799,361,027.08	10,726,810,631.14	12,804,559,793.73	JANUARY	2,438,294,511.65	1,449,863,458.95	134,547,614.26	-	4,022,705,584.86
FEBRUARY	1,332,397,034.25	1,259,961,364.16	69,355,216,526.33	71,947,574,924.74	FEBRUARY	759,267,370.40	1,486,104,348.76	705,019,130.93	-	2,950,390,850.09
MARCH	(1,533,629,903.43)	1,621,550,688.77	13,352,140,452.60	13,440,061,237.94	MARCH	653,819,620.65	1,483,184,257.23	640,034,758.86	-	2,777,038,636.74
APRIL	238,352,146.28	1,363,769,066.95	22,273,218,068.33	23,875,339,281.56	APRIL	1,408,856,950.76	1,504,092,983.29	-	-	2,912,949,934.05
MAY	(15,476,440.24)	1,356,739,967.63	8,580,960,424.96	9,922,223,952.35	MAY	690,629,639.88	1,378,570,599.00	413,898,576.84	-	2,483,098,815.72
JUNE	(686,222,391.86)	1,415,880,527.00	12,847,311,900.95	13,576,970,036.09	JUNE	1,722,537,710.42	1,407,146,514.80	268,019,981.24	606,634,381.21	4,004,338,587.67
JULY	(826,549,975.60)	1,411,994,532.37	30,612,770,415.42	31,198,214,972.19	JULY	963,951,134.09	790,653,540.88	1,817,243,739.54	-	3,571,848,414.51
AUGUST	(1,224,145,530.99)	1,924,331,464.11	14,014,926,898.49	14,715,112,831.61	AUGUST	1,473,438,308.02	804,762,416.47	10,644,116,213.31	-	12,922,316,937.80
SEPTEMBER	(1,071,939,917.67)	1,928,546,388.79	17,022,909,719.73	17,879,516,190.85	SEPTEMBER	1,022,936,152.93	1,047,312,571.23	1,331,844,087.10	-	3,402,092,811.26
OCTOBER	(1,404,623,956.77)	1,919,333,600.01	35,489,629,156.27	36,004,338,799.51	OCTOBER	1,229,454,161.53	1,053,031,531.47	996,712,839.00	-	3,279,198,532.00
NOVEMBER	(1,615,899,415.83)	1,913,482,894.99	3,633,500,602.44	3,931,084,081.60	NOVEMBER	974,009,942.10	790,932,092.49	8,086,038,183.48	367,836,068.31	10,218,816,286.38
DECEMBER	139,125,365.22	1,962,083,581.24	25,946,193,349.88	28,047,402,296.34	DECEMBER	1,292,110,994.77	799,741,044.72	9,046,064,330.07	-	11,137,916,369.56
TOTAL	(5,390,224,851.13)	18,877,035,103.10	211,855,588,146.54	277,342,398,398.51	TOTAL	14,629,306,497.20	13,995,395,359.29	34,083,539,454.63	974,470,449.52	63,682,711,760.64

OTHER FAAC RECEIPTS 1C

MONTH	EXCHANGE RATE GAIN			NON-OIL REVENUE	SOLID MINREAL	SPECIAL FAAC RELEASE	INTERVENTION FUND	ECOLOGICAL RECEIPTS	TOTAL
	N	N	N	N	N	N	N	N	N
JANUARY	1,613,783,117.62	-	-	-	-	9,000,000,000.00	-	113,027,513.52	10,726,810,631.14
FEBRUARY	1,505,345,691.78	-	-	-	-	47,749,194,203.03	20,000,000,000.00	100,676,631.52	69,355,216,526.33
MARCH	3,240,599,987.70	-	-	-	-	10,000,000,000.00	-	111,540,464.90	13,352,140,452.60
APRIL	1,547,017,404.22	-	-	-	-	20,634,091,849.18	-	92,108,814.93	22,273,218,068.33
MAY	2,392,551,897.21	-	-	-	-	6,000,000,000.00	-	188,408,527.75	8,580,960,424.96
JUNE	2,711,716,043.90	-	-	-	-	10,035,000,000.00	-	100,595,857.05	12,847,311,900.95
JULY	2,612,770,415.42	-	-	-	-	8,000,000,000.00	20,000,000,000.00	-	30,612,770,415.42
AUGUST	3,212,216,098.00	-	-	-	-	7,078,838,784.43	3,601,788,823.05	122,083,193.01	14,014,926,898.49
SEPTEMBER	2,571,455,661.65	-	-	-	-	14,220,212,157.08	27,085,817.00	204,156,084.00	17,022,909,719.73
OCTOBER	2,542,953,168.49	-	-	919,590,170.78	-	-	32,027,085,817.00	-	35,489,629,156.27
NOVEMBER	3,020,440,488.59	-	-	613,060,113.85	-	-	-	-	3,633,500,602.44
DECEMBER	3,678,058,325.50	-	-	-	-	19,342,167,223.52	2,549,100,560.38	376,867,240.48	25,946,193,349.88
TOTAL	30,648,908,300.08	-	-	1,532,650,284.63	-	100,059,504,217.24	78,205,061,017.43	1,409,464,327.16	211,855,588,146.54

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
	N	N	N	N	N	N	N	N	N	N	N	N
JANUARY	174,084,423.32	-	-	491,490,204.30	-	-	27,085,817.36	55,987,252.89	50,713,329.21	-	-	799,361,027.08
FEBRUARY	620,818,044.47	-	-	491,490,204.30	-	-	27,085,817.36	69,853,968.82	50,713,329.21	-	-	1,259,961,364.16
MARCH	801,738,563.16	-	-	491,490,204.30	248,153,651.78	-	27,085,817.36	2,369,122.96	50,713,329.21	-	-	1,621,550,688.77
APRIL	503,155,133.40	-	-	491,490,204.30	248,153,651.78	-	27,085,817.36	43,170,930.90	50,713,329.21	-	-	1,363,769,066.95
MAY	503,155,133.40	-	-	491,490,204.30	248,153,651.78	-	27,085,817.36	36,141,831.58	50,713,329.21	-	-	1,356,739,967.63
JUNE	503,155,133.40	-	-	491,490,204.30	248,153,651.78	-	27,085,817.36	19,661,446.76	50,713,329.21	-	75,620,944.19	1,415,880,527.00
JULY	503,155,133.40	-	-	491,490,204.30	248,153,651.78	-	27,085,817.36	15,775,452.13	50,713,329.21	-	75,620,944.19	1,411,994,532.37
AUGUST	1,012,400,231.65	-	-	491,490,204.30	248,153,651.78	-	27,085,817.36	18,867,285.62	50,713,329.21	-	75,620,944.19	1,924,331,464.11
SEPTEMBER	1,012,400,231.65	-	-	491,490,204.30	248,153,651.78	-	27,085,817.36	23,082,210.30	50,713,329.21	-	75,620,944.19	1,928,546,388.79
OCTOBER	1,012,400,231.65	-	-	491,490,204.30	248,153,651.78	-	27,085,817.36	13,869,421.52	50,713,329.21	-	75,620,944.19	1,919,333,600.01
NOVEMBER	1,012,400,231.65	-	-	491,490,204.30	248,153,651.78	-	27,085,817.36	8,018,716.50	50,713,329.21	-	75,620,944.19	1,913,482,894.99
DECEMBER	1,012,400,231.65	-	-	491,490,204.30	248,153,651.78	-	27,085,817.36	56,619,402.75	50,713,329.21	-	75,620,944.19	1,962,083,581.24
TOTAL	8,671,262,722.80	-	-	5,897,882,451.60	2,481,536,517.80	-	325,029,808.32	363,417,042.73	608,559,950.52	-	529,346,609.33	18,877,035,103.10

NOTE 2: VALUE ADDED TAX (VAT)

2	VALUE ADDED TAX		₦	₦	
	Share of Value Added Tax (VAT)		61,884,500,857.03		
				61,884,500,857.03	

NOTE 2: VALUE ADDED TAX

MONTH	2024			2023		
	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS
	₦	₦	₦	₦	₦	₦
JANUARY	4,459,293,079.50	-	4,459,293,079.50	2,233,610,602	-	2,233,610,602.25
FEBRUARY	3,918,811,085.44	-	3,918,811,085.44	2,243,884,904	-	2,243,884,904.48
MARCH	4,276,439,820.66	-	4,276,439,820.66	2,196,031,652	-	2,196,031,651.86
APRIL	5,116,954,459.86	-	5,116,954,459.86	2,055,129,228	-	2,055,129,228.29
MAY	4,781,742,268.93	-	4,781,742,268.93	2,116,128,294	-	2,116,128,293.81
JUNE	4,697,739,164.29	-	4,697,739,164.29	2,470,496,750	-	2,470,496,750.08
JULY	5,202,257,041.67	-	5,202,257,041.67	2,691,126,610	-	2,691,126,609.54
AUGUST	5,829,338,022.84	-	5,829,338,022.84	2,713,135,299	-	2,713,135,298.83
SEPTEMBER	5,543,612,857.88	-	5,543,612,857.88	3,151,775,059	-	3,151,775,058.65
OCTOBER	5,673,399,696.91	-	5,673,399,696.91	2,828,227,352	-	2,828,227,351.74
NOVEMBER	6,550,115,297.10	-	6,550,115,297.10	3,185,265,541	-	3,185,265,540.61
DECEMBER	5,834,798,061.95	-	5,834,798,061.95	3,312,730,605	-	3,312,730,605.39
TOTAL	61,884,500,857.03	-	61,884,500,857.03	31,197,541,895.53	-	31,197,541,895.53

NOTE 3 : INTERNALLY GENERATED REVENUE (IGR)

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2024 ₦	FINAL BUDGET 2024 ₦	VARIANCE ₦	ACTUAL REVENUE 2023 ₦
	NOTE 3 A				
	TAX REVENUE				
	PERSONAL TAX 120101				
022000800100	BOARD OF INTERNAL REVENUE SERVICE	16,165,928,100.94	11,418,000,000.00	4,747,928,100.94	15,289,398,879.64
	BOARD OF INTERNAL REVENUE SERVICE (TAX RECEIVABLE)	3,397,944,708.28	-	3,397,944,708.28	2,268,328,998.85
	SUB- TOTAL PERSONNAL TAX 120101	19,563,872,809.22	11,418,000,000.00	8,145,872,809.22	17,557,727,878.49
	NOTE 4 A				
	NON TAX REVENUE				
	LICENCES GENERAL - 120201				
023400100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS		8,000,000.00	- 8,000,000.00	-
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,340,000.00	12,785,849.62	- 11,445,849.62	2,617,000.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME			-	-
021510900100	FORESTRY COMMISSION	12,468,000.00	13,000,000.00	- 532,000.00	11,880,000.00
022000800100	BOARD OF INTERNAL REVENUE SERVICE	308,698,169.52	510,000,000.00	- 201,301,830.48	263,425,198.38
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY	2,610,000.00		2,610,000.00	3,457,200.00
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT			-	-
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	350,000.00	500,000.00	- 150,000.00	210,000.00
051700100400	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	24,308,000.00		24,308,000.00	13,023,900.00
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	660,000.00		660,000.00	600,000.00
023100100400	EKITI STATE ELECTRICITY REGULATORY BUREAU		500,000.00		
011100500100	EKITI ENTERPRISE DEVELOPMENT AGENCY	176,000.00			
023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY			-	50,000.00
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL			-	360,000.00
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	-		-	-
	SUB - TOTAL (LICENCES - GENERAL) 120201	350,610,169.52	544,785,849.62	(193,851,680.10)	295,623,298.38

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2024 ₦	FINAL BUDGET 2024 ₦	VARIANCE ₦	ACTUAL REVENUE 2023 ₦
	FEES - GENERAL 120204				
023400100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS	31,840,000.00	38,000,000.00	(6,160,000.00)	33,049,651.00
011113200100	INTEGRATION & INTERGOVERNMENTAL RELATION (P & E)			-	
016101700100	CABINET AND SPECIAL SERVICES DEPARMENT			-	600,000.00
011110100100	BUREAU OF SPECIAL PROJECTS	250,000.00	500,000.00	(250,000.00)	
011100100100	GOVERNMENT HOUSE AND PROTOCOL	2,200,000.00		2,200,000.00	500,000.00
011200100100	HOUSE OF ASSEMBLY		500,000.00		
011200200100	HOUSE OF ASSEMBLY SERVICE COMMISSION			-	
011200100200	LEGISLATIVE LOANS BOARD		100,000.00		
012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION			-	
012300300100	BROADCASTING SERVICE OF EKITI STATE			-	
01111200100	GENERAL ADMINISTRATION DEPARTMENT	1,500,000.00	2,500,000.00	(1,000,000.00)	1,660,000.00
012500600100	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS	1,002,500.00	1,500,000.00	(497,500.00)	352,000.00
012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	690,000.00	750,000.00	(60,000.00)	806,800.00
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		200,000.00	(200,000.00)	100,000.00
014700100100	CIVIL SERVICE COMMISSION			-	1,000.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION			-	
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	27,266,500.00	16,200,000.00	11,066,500.00	9,986,250.00
051702600500	EKITI STATE POLYTECHNIC ISAN - EKITI	14,116,600.00		14,116,600.00	9,350,425.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME			-	
021510900100	FORESTRY DEPARTMENT/ COMMISSION	44,015,590.00	40,000,000.00	4,015,590.00	40,839,600.00
021511000100	FOUNTAIN AGRIC MARKETING AGENCY			-	
021511800100	EKITI STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)		20,000,000.00		
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	250,000.00	400,024.37	(150,024.37)	
022000700100	OFFICE OF THE ACCOUNTANT GENERAL			-	
022000800100	BOARD OF INTERNAL REVENUE SERVICE	84,512,226.60	163,000,000.00	(78,487,773.40)	255,436.00
022000800200	EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY (IRS)	94,327,708.00	90,000,000.00	4,327,708.00	67,466,241.00
022200100100	MINISTRY OF INVESTMENT, TRADE & INNOVATION	22,949,009.00	41,000,000.00	(18,050,991.00)	36,857,840.00
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVES COLLEGE IJERO		2,592,146.24	(2,592,146.24)	
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	13,858,117.00	29,200,000.00	(15,341,883.00)	14,526,983.00

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2024 ₦	FINAL BUDGET 2024 ₦	VARIANCE ₦	ACTUAL REVENUE 2023 ₦
011100400100	MILLENNIUM/ SUSTAINABLE DEVELOPMENT GOALS (MDGS / SDGS) OFFICE		500,000.00	(500,000.00)	
025200100100	EKITI STATE WATER CORPORATION	120,000.00	2,000,000.00	(1,880,000.00)	120,500.00
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY			-	
026100100400	EKITI STATE WATER SECTOR REGULATORY AGENCY	3,123,888.56	2,000,000.00	1,123,888.56	1,698,000.00
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	116,802,777.30	91,000,000.00	25,802,777.30	133,343,525.87
025301000100	STATE HOUSING CORPORATION	23,057,397.45	53,000,000.00	(29,942,602.55)	497,217.00
026000100400	URBAN RENEWAL AGENCY		2,000,000.00	(2,000,000.00)	
026000100100	BUREAU OF LAND SERVICES	235,940,864.89	398,500,000.00	(162,559,135.11)	267,472,140.29
026100100100	MINISTRY OF INFRASTRUTURAL AND PUBLIC UTILITIES	9,017,700.00	8,349,000.00	668,700.00	3,512,000.00
022700100100	MINISTRY OF WEALTH CREATION AND EMPLOYMENT		1,000,000.00		
031800100100	EKITI STATE JUDICIARY	22,346,138.40	28,538,433.02	(6,192,294.62)	20,082,170.89
031801100100	STATE JUDICIAL SERVICE COMMISSION	424,500.00	900,000.00	(475,500.00)	476,750.00
032600100100	MINISTRY OF JUSTICE	224,500.00	23,512,186.71	(23,287,686.71)	65,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT			-	1,050,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &SOCIAL WELFARE	6,028,000.00	6,600,000.00	(572,000.00)	5,919,500.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	10,434,700.00	32,400,000.00	(21,965,300.00)	4,107,100.00
051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD	1,980,000.00	10,000,000.00	(8,020,000.00)	7,520,000.00
051700100100	EKITI STATE LIBRARY BOARD	482,000.00	476,000.00	6,000.00	77,100.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	2,214,795,825.00	1,620,633,972.50	594,161,852.50	1,810,277,490.00
051702600200	EKITI STATE UNIVERSITY	7,512,837,184.41	7,274,612,051.11	238,225,133.30	9,818,658,168.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	46,000.00	220,000.00	(174,000.00)	
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	373,000.00	550,000.00	(177,000.00)	250,100.00
052100100100	MINISTRY OF HEALTH & HUMAN SERVICES- HQTRS	7,826,000.00	7,200,000.00	626,000.00	5,580,000.00
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL		100,000,000.00	(100,000,000.00)	
052110200100	HOSPITAL MANAGEMENT BOARD	53,691,751.15	102,000,000.00	(48,308,248.85)	36,560,244.60
051702600400	COLLEGE OF HEALTH TECHNOLOGY, IJERO EKITI	587,832,030.00	300,862,000.00	286,970,030.00	297,196,800.00
053500100100	MINISTRY OF ENVIRONMENT	7,500.00	100,000.00	(92,500.00)	
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	18,405,200.00	25,000,000.00	(6,594,800.00)	5,720,100.00
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	515,076.87	1,200,000.00	(684,923.13)	
051305200100	EKITI STATE SPORT COMISSION	349,000.00	1,000,000.00	(651,000.00)	20,200.00
011100700100	EKITI STATE BUREAU OF PUBLIC PROCUREMENT		58,000,000.00	(58,000,000.00)	

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2024 ₦	FINAL BUDGET 2024 ₦	VARIANCE ₦	ACTUAL REVENUE 2023 ₦
023100100100	EKITI STATE ELECTRICITY BOARD		1,700,000.00	(1,700,000.00)	30.00
023100100400	EKITI STATE ELECTRICITY REGULATORY BUREAU	175,000.00	600,000.00		
011111201600	EKITI STATE BUREAU OF LOCAL CONTENT	3,486,100.00	6,000,000.00		
012500700300	STAFF DEVELOPMENT CENTRE	52,500.00	500,000.00		
023600100200	BUREAU OF TOURISM	140,000.00	25,000,000.00		
026000100500	EKITI STATE GEOSPATIAL DATA CENTRE	500.00	1,000.00		
011111300100	EKITI STATE PENSION COMMISSION			-	
022000800300	LOTTERY COMMISSION			-	
031801100200	CUSTOMARY COURT OF APPEAL	1,954,634.53	-	1,954,634.53	695,213.09
023400100400	EKITI STATE PUBLIC WORKS CORPORATION			-	
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	15,100,000.00	14,400,000.00	700,000.00	7,400,000.00
	SUB - TOTAL FEES - GENERAL 120204	11,186,348,019.16	10,646,796,813.95	589,398,105.21	12,644,651,575.74
	FINES - GENERAL 120205				
023400100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS		84,000,000.00	(84,000,000.00)	96,606,500.00
023500100100	MINISTRY OF TRANSPORTATION	107,288,350.00	150,000,000.00		
023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY	16,124,001.00	23,000,000.00	(6,875,999.00)	16,702,205.00
012300100100	MINISTRY OF INFORMATION			-	-
012300200100	GOVERNMENT PRINTING PRESS			-	-
012500600100	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS	1,974,000.00	2,500,000.00	(526,000.00)	802,000.00
014000100100	STATE AUDITOR GENERAL OFFICE			-	-
014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT			-	116,500.00
014700100100	CIVIL SERVICE COMMISSION	2,730,100.00	2,518,290.54	211,809.46	91,550.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION			-	-
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	49,728,500.00	30,200,000.00	19,528,500.00	43,602,850.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME			-	-
021510900100	FORESTRY DEPARTMENT/ COMMISSION	5,232,850.00	6,000,000.00	(767,150.00)	7,390,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	22,500.00	100,000.00	(77,500.00)	402,500.00
022000800100	BOARD OF INTERNAL REVENUE SERVICE	584,775.37	-	584,775.37	3,101,150.00
022200100100	MINISTRY OF INVESTMENT, TRADE & INNOVATIONS		-	-	-
011111200200	PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT	490,000.00		490,000.00	985,000.00

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2024 ₦	FINAL BUDGET 2024 ₦	VARIANCE ₦	ACTUAL REVENUE 2023 ₦
023100100100	EKITI STATE ELECTRICITY BOARD			-	26,500.00
023100100400	EKITI STATE ELECTRICITY REGULATORY BUREAU		50,000.00		
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	16,638,711.00	6,500,000.00	10,138,711.00	6,329,232.00
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	30,000.00	2,000,000.00	(1,970,000.00)	7,421,645.00
025301000100	STATE HOUSING CORPORATION	266,307.35		266,307.35	158,353.80
026000100100	BUREAU OF LAND SERVICES	175,943,984.97		175,943,984.97	102,342,654.37
026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	1,770,000.00	1,651,000.00	119,000.00	775,000.00
031800100100	EKITI STATE JUDICIARY	2,840,950.00	6,461,566.98	(3,620,616.98)	4,611,200.00
032600100100	MINISTRY OF JUSTICE	979,481,706.76	572,987,813.29	406,493,893.47	163,891,110.92
055100100100	MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY DEV			-	-
055100200100	MINISTRY OF CHIEFTAINCY & HOME AFFAIRS (CHIEFTAINCY AFFAIRS)	1,390,000.00	2,592,146.24	(1,202,146.24)	915,000.00
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	5,005,000.00	4,600,000.00	405,000.00	4,100,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	555,500.00	250,000.00	305,500.00	189,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	75,212,100.00	87,600,000.00	(12,387,900.00)	37,111,620.00
051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD			-	-
051700100400	EKITI STATE LIBRARY BOARD			-	-
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI		405,480,401.50	(405,480,401.50)	-
051702600200	EKITI STATE UNIVERSITY		834,966,063.30	(834,966,063.30)	-
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	150,000.00	20,000.00	130,000.00	50,000.00
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	120,000.00		120,000.00	140,000.00
052100100100	MINISTRY OF HEALTH- HQTRS	910,000.00	1,900,000.00	(990,000.00)	1,862,500.00
052110200100	HOSPITAL MANAGEMENT BOARD	10,321,482.00	31,000,000.00	(20,678,518.00)	6,514,345.52
051702600400	COLLEGE OF HEALTH TECHNOLOGY		148,950,000.00	(148,950,000.00)	-
011111201600	EKITI STATE BUREAU OF LOCAL CONTENT	502,150.00	1,000,000.00		
011110100100	BUREAU OF SPECIAL PROJECTS	1,000.00			
011200100200	EKITI STATE LEGISLATIVE LOANS BOARD	535,000.00			
012500600700	EKITI STATE STAFF HOUSING LOANS BOARD	30,042.50			
022000800300	EKITI STATE LOTTERIES COMMISSION		130,000,000.00	(130,000,000.00)	-
053500100100	MINISTRY OF ENVIRONMENT	5,562,536.25	5,082,931.62	479,604.63	3,076,880.00
031801100200	CUSTOMARY COURT OF APPEAL		-	-	100.00

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2024 ₦	FINAL BUDGET 2024 ₦	VARIANCE ₦	ACTUAL REVENUE 2023 ₦
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	2,984,600.00	2,000,000.00	984,600.00	2,950,500.00
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	6,391,606.67	12,519,896.93	(6,128,290.26)	8,763,825.60
023400100400	EKITI STATE PUBLIC WORKS CORPORATION		427,387.48	(427,387.48)	-
	SUB - TOTAL FINES - GENERAL 120205	1,470,817,753.87	2,556,357,497.88	(1,042,846,286.51)	521,029,722.21
	SALES - GENERAL 120206				
023100100100	EKITI STATE ELECTRICITY BOARD	1,459,756.00		1,459,756.00	3,000.00
011100200800	SPECIAL ADVISER COMMUNICATION AND STRATEGY			-	-
011111201600	EKITI STATE BUREAU OF LOCAL CONTENT	380,000.00	1,000,000.00		
016101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	10,000.00		10,000.00	42,500.00
011111300100	EKITI STATE PENSION COMMISSION			-	21,000.00
011111300200	PENSION TRANSITION ARRANGEMENT DEPARTMENT	2,526,360.00	3,024,170.61	(497,810.61)	2,476,700.00
011103700100	MUSLIM PILGRIM WELFARE BOARD	859,500.00	859,500.00	-	864,048.00
011103800100	CHRISTIAN PILGRIM WELFARE BOARD	170,000.00	864,048.75	(694,048.75)	146,000.00
011111200200	PETROLEUM PRODUCT CONSUMER PROTECTION AGENCY		1,000,000.00	(1,000,000.00)	-
011200200100	STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	346,900.00	400,000.00	(53,100.00)	53,100.00
011200100100	STATE HOUSE OF ASSEMBLY		2,664,048.75	(2,664,048.75)	-
011200100200	LEGISLATIVE LOANS' BOARD		100,000.00	(100,000.00)	
012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION			-	-
012300300100	BROADCASTING SERVICE OF EKITI STATE	87,480,628.79	110,000,000.00	(22,519,371.21)	85,477,576.88
011111200100	GOVERNMENT PRINTING PRESS			-	-
011111200100	GENERAL ADMINISTRATION DEPARTMENT	494,400.00	1,000,000.00	(505,600.00)	686,750.00
012500600100	OFFICE OF ESTABLISHMENTS AND TRAINING	2,521,900.00	1,000,000.00	1,521,900.00	560,150.00
012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	795,050.00	750,000.00	45,050.00	406,322.50
012500700300	STAFF DEVELOPMENT CENTRE	110,000.00	500,000.00		
014700100100	CIVIL SERVICE COMMISSION	8,144,127.00	7,482,000.00	662,127.00	2,160,480.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	900,000.00	3,800,000.00	(2,900,000.00)	900,000.00
021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT			-	-
051702600100	SCHOOL AGRICULTURE AND ENTERPRISE	120,000.00	112,000.00	8,000.00	55,000.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME			-	-
021510900100	FORESTRY COMMISSION	5,558,400.00	8,000,000.00	(2,441,600.00)	4,845,000.00
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	1,152,319.00	3,500,000.00	(2,347,681.00)	1,482,000.47

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2024 ₦	FINAL BUDGET 2024 ₦	VARIANCE ₦	ACTUAL REVENUE 2023 ₦
022000700100	OFFICE OF THE ACCOUNTANT GENERAL			-	-
022000800100	BOARD OF INTERNAL REVENUE SERVICE	49,786,893.29	100,000,000.00	(50,213,106.71)	33,149,623.48
022000800300	LOTTERY COMMISSION			-	-
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES (MIN OF INVESTMENT TRADE & INDUSTRY)			-	-
022200900100	TECHNICAL ADVISER ON EKITI KNOWLEDGE ZONE		2,202,437.34	(2,202,437.34)	-
011100500100	EKITI STATE MICRO FINANCE AND ENTERPRISES DEVELOPMENT AGENCY / MULTI- PURPOSE CREDIT AGENCY		1,510,648.61	(1,510,648.61)	
022700100100	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	1,500.00		1,500.00	-
023600100100	MINISTRY OF ARTS, CULTURE AND CREATIVE ECONOMY		160,000.00	(160,000.00)	-
025200100100	EKITI STATE WATER CORPORATION		7,500,000.00	(7,500,000.00)	-
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	1,642,150.00		1,642,150.00	438,562.06
025301000100	STATE HOUSING CORPORATION	14,189,494.00	97,500,000.00	(83,310,506.00)	29,004,931.00
026000100100	BUREAU OF LAND SERVICES	6,777,765.00	16,500,000.00	(9,722,235.00)	13,263,050.00
031801100100	STATE JUDICIAL SERVICE COMMISSION		100,000.00	(100,000.00)	20,000.00
031800100100	EKITI STATE JUDICIARY	422,870.00		422,870.00	-
032600100100	MINISTRY OF JUSTICE	639,000.00	13,500,000.00	(12,861,000.00)	1,000.00
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		15,000,000.00	(15,000,000.00)	-
051705500100	STATE TEACHING SERVICE COMMISSION	3,076,800.00	3,000,000.00	76,800.00	417,900.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION		20,000.00	(20,000.00)	-
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	30,000.00	50,000.00	(20,000.00)	70,100.00
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI	200,000.00		200,000.00	-
052100100100	MINISTRY OF HEALTH - HQTRS		1,340,487.47	(1,340,487.47)	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT			-	-
052110200100	HOSPITAL MANAGEMENT BOARD		5,500,000.00	(5,500,000.00)	1,979,100.00
026000100500	EKITI STATE GEOSPATIAL DATA CENTRE	1,000.00	6,000.00		
011102100100	EKITI STATE LIAISON OFFICE, ABUJA		1,200,000.00	(1,200,000.00)	-

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2024 ₦	FINAL BUDGET 2024 ₦	VARIANCE ₦	ACTUAL REVENUE 2023 ₦
011102100500	EKITI STATE LIAISON OFFICE LAGOS		3,000,000.00	(3,000,000.00)	-
022200900100	EKITI STATE INVESTMENT PROMOTION AGENCY		5,202,437.34	(5,202,437.34)	-
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL			-	-
051702600400	COLLEGE OF HEALTH TECHNOLOGY, IJERO EKITI		600,812.50	(600,812.50)	9,982,700.00
052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	7,171,672.07	7,000,000.00	171,672.07	4,614,909.23
053505300100	EKITI STATE WASTE MANAGEMENT BOARD		1,300,000.00	(1,300,000.00)	-
	SUB - TOTAL SALES - GENERAL 120206	196,968,485.15	428,248,591.37	(230,265,106.22)	193,171,503.62
	EARNINGS - GENERAL 120207				
023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY		2,000,000.00	(2,000,000.00)	-
023100100100	EKITI STATE ELECTRICITY BOARD		420,000.00	(420,000.00)	-
016101700100	CABINET AND SPECIAL SERVICES DEPARMENT	625,500.00	1,500,000.00	(874,500.00)	522,500.00
011111300100	EKITI STATE PENSION COMMISSION			-	-
011100700100	EKITI STATE BUREAU OF PUBLIC PROCUREMENT	42,550,000.00		42,550,000.00	27,395,000.00
011102100500	EKITI STATE LIAISON OFFICE -LAGOS	2,569,700.00		2,569,700.00	2,841,600.00
011102100100	EKITI STATE LIAISON OFFICE -ABUJA	1,430,800.00		1,430,800.00	997,000.00
011111200100	GENERAL ADMINISTRATION DEPARTMENT			-	-
014000100100	STATE AUDITOR GENERAL OFFICE	75,000.00		75,000.00	-
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,040,500.00	11,800,000.00	(10,759,500.00)	330,900.00
051702600100	SCHOOL AGRICULTURE AND ENTERPRISE			-	-
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	246,000.00	1,300,000.00	(1,054,000.00)	54,000.00
021510900100	FORESTRY COMMISSION	7,867,382.50	6,000,000.00	1,867,382.50	4,471,420.00
021511000100	FOUNTAIN AGRIC MARKETING AGENCY		500,000.00	(500,000.00)	-
021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT			-	-
022000800100	BOARD OF INTERNAL REVENUE SERVICE	33,442,900.00		33,442,900.00	39,831,237.92
022000800300	LOTTERY COMMISSION	101,399,976.00		101,399,976.00	81,405,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL			-	-
022200100100	MINISTRY OF TRADE, INDUSTRY, INVESTMENT & COOPERATIVES	23,475,046.20	4,000,000.00	19,475,046.20	11,667,720.00
022200900100	EKITI STATE INVESTMENT PROMOTION AGENCY			-	-
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY			-	-
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	6,000.00	300,000.00	(294,000.00)	4,000.00

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2024 ₦	FINAL BUDGET 2024 ₦	VARIANCE ₦	ACTUAL REVENUE 2023 ₦
011101000100	OFFICE OF TRANSFORMATION, STRATEGY & SERVICE DELIVERY			-	100,000.00
026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	12,000.00		12,000.00	1,387,000.00
023600100200	BUREAU OF TOURISM	1,200,000.00	25,000,000.00	(23,800,000.00)	1,335,000.00
023600100100	MINISTRY OF ART, CULTURE AND CREATIVE ECONOMY	1,172,430.00	1,740,000.00	(567,570.00)	1,185,400.00
023400100400	EKITI STATE PUBLIC WORKS CORPORATION			-	55,000.00
025200100100	EKITI STATE WATER CORPORATION	54,975,646.35	23,000,000.00	31,975,646.35	24,693,414.56
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY		4,500,000.00	(4,500,000.00)	-
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	11,875,691.18	83,266,006.50	(71,390,315.32)	8,900,465.48
025301000100	STATE HOUSING CORPORATION	109,468,015.29	49,500,000.00	59,968,015.29	80,558,469.29
026000100100	BUREAU OF LAND SERVICES	59,394,100.08	20,000,000.00	39,394,100.08	49,257,054.00
032600100100	MINISTRY OF JUSTICE			-	-
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	375,000.00	150,000.00	225,000.00	62,000.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	595,400,345.94		595,400,345.94	359,192,760.50
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION		40,000.00	(40,000.00)	-
051700100500	EDUCATION TRUST FUND	2,440,300,352.05	1,500,000,000.00	940,300,352.05	566,201,170.76
052100100100	MINISTRY OF HEALTH - HQTRS		200,000.00	(200,000.00)	2,161.25
051702600200	EKITI STATE UNIVERSITY	882,709,381.60		882,709,381.60	780,660,641.20
051702600400	COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, IJERO EKITI			-	124,256,900.00
051702600500	EKITI STATE POLYTECHNIC, ISAN EKITI	8,648,744.00		8,648,744.00	11,054,240.00
052110200100	HOSPITAL MANAGEMENT BOARD	209,982,803.87	61,500,000.00	148,482,803.87	128,351,151.92
031800100100	EKITI STATE JUDICIARY	1,000.00			
026000100500	EKITI STATE GEOSPATIAL DATA CENTRE	2,107.50	3,000.00		
053905100100	SPORT COUNCIL			-	366,000.00
053501600100	EKITI STATE ENVIRONMENTAL PROTECTION AGENCY		3,000,000.00	(3,000,000.00)	-
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	636,225,031.55	400,114,919.69	236,110,111.86	488,090,323.55
052100200100	EKITI STATE HEALTH INSURANCE SCHEME			-	-
	SUB - TOTAL EARNINGS - GENERAL 120207	5,226,471,454.11	2,199,833,926.19	3,026,637,420.42	2,795,229,530.43

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2024 ₦	FINAL BUDGET 2024 ₦	VARIANCE ₦	ACTUAL REVENUE 2023 ₦
	RENT ON GOVERNMENT BUILDINGS 120208				
011111200100	GENERAL ADMINISTRATION DEPARTMENT	-		-	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	1,500,000.00	(1,500,000.00)	-
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	-		-	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-		-	-
023600100100	MINISTRY OF ART, CULTURE AND CREATIVE ECONOMY	30,000.00	100,000.00	(70,000.00)	-
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	-	420,243.73	(420,243.73)	-
	SUB - TOTAL RENT ON GOVERNMENT BUILDINGS 120208	30,000.00	2,020,243.73	(1,990,243.73)	-
	RENT ON LANDS & OTHER GENERAL 120209				
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	962,500.00	3,714,150.38	(2,751,650.38)	215,000.00
021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	15,372,500.00	14,600,000.00	772,500.00	1,796,850.00
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT			-	
025301000100	STATE HOUSING CORPORATION	56,424,426.01		56,424,426.01	49,910,977.45
026000100100	BUREAU OF LAND SERVICES	1,113,400.00	105,000,000.00	(103,886,600.00)	1,377,550.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI			-	
	SUB TOTAL RENT ON LANDS & OTHER GENERAL 120209	73,872,826.01	123,314,150.38	(49,441,324.37)	53,300,377.45
	REPAYMENT GENERAL 120210				
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	
	SUB TOTAL REPAYMENT GENERAL 120210	-	-	-	-
	INTEREST EARNED 120212				
022200100100	MINISTRY OF TRADE, INDUSTRY, INVESTMENT AND COOPERATIVES	-	15,000,000.00	(15,000,000.00)	
		-	15,000,000.00	(15,000,000.00)	-
	(B) TOTAL NON TAX REVENUE	18,505,118,707.82	16,516,357,073.12	2,082,640,884.70	16,503,006,007.83
	(A + B) GAND TOTAL	38,068,991,517.04	27,934,357,073.12	10,228,513,693.92	34,060,733,881.32

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

ECONOMIC CODE	DETAILS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023	REF. NOTE
		₦	₦	₦	₦	
12	NOTE 3					
1201	TAX REVENUE					1
1201	Personal Taxes:					
12010101	Pay AsYou Earn	9,613,946,816.59	7,500,000,000.00	2,113,946,816.59	7,104,857,692.70	
12010106	Development Levy	1,085,759,646.35	400,000,000.00	685,759,646.35	195,139,011.57	
12010110	Withholding Tax	1,993,849,820.71	1,608,000,000.00	385,849,820.71	1,030,478,372.73	
12010112	Direct Assessment	982,321,645.16	1,600,000,000.00	(617,678,354.84)	586,319,318.21	
12010113	Capital Gains Tax	4,161,150.02	10,000,000.00	(5,838,849.98)	2,626,988.52	
12010114	Tax Audit	403,728,016.92	300,000,000.00	103,728,016.92	4,548,218,527.03	
12020487	Stamp Duties	189,694.00	-	189,694.00	30,491,293.29	
12020109	Other Services Taxes	2,081,971,311.19	-	2,081,971,311.19	1,791,267,675.59	
	TAX REVENUE	16,165,928,100.94	11,418,000,000.00	4,747,928,100.94	15,289,398,879.64	
	TAX RECEIVABLE	3,397,944,708.28	-	3,397,944,708.28	2,268,328,998.85	
	TOTAL TAX REVENUE	19,563,872,809.22	11,418,000,000.00	8,145,872,809.22	17,557,727,878.49	
	NOTE 4 (SUPPL.. NOTE 2)		-	-		
1202	Non Tax Revenue		-	-		2
120201	Licenses General	350,610,169.52	544,785,849.62	(194,175,680.10)	295,623,298.38	
120204	Fees - General	11,186,348,019.16	10,646,796,813.95	539,551,205.21	12,644,651,575.74	
120205	Fines - General	1,470,817,753.87	2,556,357,497.88	(1,085,539,744.01)	521,029,722.21	
120206	Sales - General	196,968,485.15	428,248,591.37	(231,280,106.22)	193,171,503.62	
120207	Earnings - General	5,226,471,454.11	2,199,833,926.19	3,026,637,527.92	2,795,229,530.43	
120208	Rent On Government Buildings	30,000.00	2,020,243.73	(1,990,243.73)	-	
120209	Rent On Lands & Other General	73,872,826.01	123,314,150.38	(49,441,324.37)	53,300,377.45	
120210	Repayment - General		-			
120212	Interest Earned	-	15,000,000.00	(15,000,000.00)	-	
	TOTAL NON-TAX REVENUE	18,505,118,707.82	16,516,357,073.12	1,988,761,634.70	16,503,006,007.83	
	TOTAL	38,068,991,517.04	27,934,357,073.12	10,134,634,443.92	34,060,733,886.32	

NOTE 5: INVESTMENT INCOME

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦		₦	₦
					-	
	020000000000	ECONOMIC SECTOR			-	
1	022000100100	Ministry Of Finance	41,300,000.00	24,000.00	(41,300,000.00)	-
2	022200100100	Ministry Of Investment, Trade And Innovations	21,449,700.00		(21,449,700.00)	-
		TOTAL ECONOMIC SECTOR	62,749,700.00	24,000.00	(62,749,700.00)	-
					-	
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	62,749,700.00	24,000.00	(62,749,700.00)	-
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	62,749,700.00	24,000.00	(62,749,700.00)	-

NOTE 6: INTEREST INCOME

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦		₦	₦
					-	
		SUMMARY BY SECTOR			-	
	<u>A</u>	ADMINISTRATION SECTOR	-		-	-
	<u>B</u>	ECONOMIC SECTOR	-		-	-
	<u>C</u>	LAW AND JUSTICE SECTOR	-		-	-
	<u>D</u>	REGIONAL SECTOR	-		-	-
	<u>E</u>	SOCIAL SECTOR	-		-	-
		TOTAL (A)	-		-	-

NOTE 7: AIDS AND GRANTS

S/NO	MDAs/DONORS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023	REF. NOTE
	EXTERNAL AID/GRANTS	₦	₦	₦	₦	
1	MINISTRY OF HEALTH (UNICEF)	-	-		56,349,660.00	
2	MINISTRY OF HEALTH (EU NIG SOLAR)	1,108,523,520.00	-		-	
3	MINISTRY OF HEALTH (RSS FOR HEALTH)	-	-		18,294,100.00	
4	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	615,448,223.87	21,536,401,727.14		424,920,867.15	
5	SFTAS/SABER	4,637,192,265.60	-		3,305,635,221.00	
6	PFMU (OTHER INCOME & GCC)	40,109,505,663.84	-		14,370,926,566.51	
7	UBEC/SUBEB	2,840,831,119.24	-		2,413,904,707.52	
8	Federal Earned Re-imbursement	-			1,997,117,548.99	
9	CSDA	5,612,190.12			-	
9	FADAMA	3,407,445,130.00			-	
9	SURWASH	2,467,843,860.45			-	
	TOTAL	55,192,401,973.12	21,536,401,727.14	33,656,000,245.98	22,587,148,671.17	

NOTE 8: DEBT FORGIVENESS

S/NO	DEBT FORGIVENESS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022	REF. NOTE
	EXTERNAL AID/GRANTS	₦	₦	₦	₦	
1	MULTILATERAL	-	-		-	
2	BILATERAL	-	-		-	
3	DOMESTICS	-	-		-	
			-			
			-			
	TOTAL	-	-	-	-	

NOTE 9: OTHER REVENUE

S/NO	DETAILS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023	REF. NOTE
		N	N	N	N	
	OTHER REVENUE:					
1	RENT INCOME	-			-	SUPPL. NOTE 5A
2	LAPTOP REPAYMENT	1,900,964.00			3,964,722.19	SUPPL. NOTE 5A
3	OJA-OBA PROCEEDS	6,703,250.00			2,615,000.00	SUPPL. NOTE 5A
4	RECEIPT FROM JAAC	-			-	SUPPL. NOTE 5A
5	WEMA SHARE REFUND	128,148.10			117,196.79	SUPPL. NOTE 5A
6	EKSG SALARY REFUND	48,592,661.58	200,000,000.00		52,234,114.87	SUPPL. NOTE 5A
7	BAIL OUT REFUND BY JACC	94,369,459.44			94,369,459.44	SUPPL. NOTE 5A
8	NIBSS/UPPERLINK REVERSALS	-			266,421,354.94	SUPPL. NOTE 5A
9	ECA DEDUCTIOND REFUND	-			-	SUPPL. NOTE 5A
10	TSA SWEEPING	3,856,982,181.71			64,780,228.24	SUPPL. NOTE 5A
11	REFUND FROM BOND SINKING FUND TRUSTEE	2,343,844,290.00			-	SUPPL. NOTE 13
	TOTAL	6,352,520,954.83	200,000,000.00	6,152,520,954.83	484,502,076.47	

* Other Revenue are other refunds to the treasury from the various sources as itemised in Supplementary note 5 and 13

NOTE 9: OTHER REVENUE

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦		₦	₦
1	022000700100	Office Of The Accountant General	6,352,520,954.83	200,000,000.00	6,152,520,954.83	484,502,076.47
2	022000701100	Central Internal Audit	-		-	-
		TOTAL REGIONAL SECTOR	-		-	-
					-	
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	6,352,520,954.83	200,000,000.00	6,152,520,954.83	484,502,076.47
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	6,352,520,954.83	200,000,000.00	6,152,520,954.83	484,502,076.47

NOTE 10: TRANSFER FROM OTHER GOVERNMENT ENTITIES

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			N		N	N
					-	
		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)

SECTORS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
	₦	₦	₦	₦
ADMINISTRATION SECTOR	4,834,797,697.95	5,494,283,405.92	659,485,707.97	3,851,673,032.63
ECONOMIC SECTOR	3,656,583,888.45	4,221,073,688.15	564,489,799.70	2,656,967,981.22
LAW AND JUSTICE SECTOR	282,980,073.57	307,850,744.55	24,870,670.98	221,652,135.10
REGIONAL SECTOR	19,414,006.81	22,012,953.30	2,598,946.49	14,420,728.51
SOCIAL SECTOR	20,281,785,326.69	22,658,171,100.30	2,376,385,773.61	15,051,526,820.44
TOTAL (A)	29,075,560,993.47	32,703,391,892.22	3,627,830,898.75	21,796,240,697.90

PERSONNEL ANALYSIS (B)

	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
TOTAL NO OF EMPLOYEES AT THE BEGINNING OF THE YEAR	19,101	19,101	-	18,530
TOTAL NO OF EMPLOYEES EMPLOYED IN THE YEAR	1,156	1,156	-	895
TOTAL NO OF EMPLOYEES RETIRED/LEFT DURING THE YEAR	(192)	(192)	-	(324)
TOTAL NO OF EMPLOYEES AT THE END OF THE MID-YEAR	20,065	20,065	-	19,101

PERSONNEL ANALYSIS ©

S/N	MONTH	TOTAL NUMBER CIVIL SERVANT	AMOUNT(₦)	TOTAL NUMBER SECONDARY SCHOOLS TEACHERS	AMOUNT(₦)	TOTAL NUMBER POLITICAL APPOINTEES	AMOUNT(₦)	TOTAL	AMOUNT(₦)
1	JANUARY	9875	1,132,380,432.89	8939	1,003,061,413.57	255	107,996,729.97	19069	2,243,438,576.43
2	FEBRUARY	9831	1,069,618,011.08	9067	1,008,157,582.16	323	155,428,580.23	19221	2,233,204,173.47
3	MARCH	9761	1,109,841,766.44	8984	1,059,109,336.31	378	198,419,775.26	19123	2,367,370,878.01
4	APRIL	9934	1,075,488,135.30	9007	1,004,744,137.90	393	156,795,752.02	19334	2,237,028,025.22
5	MAY	10086	1,064,722,293.02	8953	1,001,948,385.85	452	172,225,683.98	19491	2,238,896,362.85
6	JUNE	10196	1,060,015,390.00	8925	983,536,612.32	490	168,169,445.71	19611	2,211,721,448.03
7	JULY	10194	1,122,434,703.22	8892	990,265,883.77	554	235,654,714.13	19640	2,348,355,301.12
8	AUGUST	10607	1,182,830,786.81	8864	981,957,350.09	568	207,254,701.79	20039	2,372,042,838.69
9	SEPTEMBER	10681	1,135,807,226.80	8838	978,120,708.50	580	203,474,320.23	20099	2,317,402,255.53
10	OCTOBER	10696	1,129,220,822.26	8820	975,834,225.65	583	200,472,801.66	20099	2,305,527,849.57
11	NOVEMBER	10649	1,125,360,508.59	8793	970,698,373.44	685	219,217,858.72	20127	2,315,276,740.75
12	DECEMBER	10610	1,742,044,953.20	8767	1,739,109,368.71	688	324,182,127.06	20065	3,805,336,448.97
	TOTAL (A)		13,949,765,029.61		12,696,543,378.27		2,349,292,490.76		28,995,600,898.64

OTHERS:

CORPERS ALLOWANCE	51,650,968.32
REPATRIATION	20,409,754.79
LOCUM/INTERN	7,899,371.72
TOTAL (B)	79,960,094.83
TOTAL SALARY DUE JAN - DEC., 2024 (A+B)	29,075,560,993.47

NOTE 12: SOCIAL BENEFITS & SOCIAL CONTRIBUTION

CODE	DETAILS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
		₦	₦	₦	₦
22010102	PENSION	9,109,126,526.20	9,741,194,662.60	632,068,136.40	7,222,677,460.14
22010101	GRATUITY	2,917,232,642.72	5,546,084,051.24	2,628,851,408.52	1,200,000,000.00
22010104	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	42,389,299.49	-	(42,389,299.49)	229,647,971.51
21020202	10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	262,648,444.85	342,879,463.60	80,231,018.75	215,494,326.73
21020202	5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	144,235,677.30	219,045,745.14	74,810,067.84	122,045,573.10
22020649	ACTUARIAL VALUATION	-	-	-	-
21020101	NON-REGULAR ALLOWANCE		-	-	
	TOTAL	12,475,632,590.56	15,849,203,922.58	3,373,571,332.02	8,989,865,331.48

NOTE 13: OVERHEAD COST

S/N	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦	₦	₦	₦
1	220201	TRAVEL & TRANSPORT- GENERAL	8,173,460,453.75	15,177,389,308.92	7,003,928,855.17	4,264,328,273.99
2	220202	UTILITIES-GENERAL	252,650,591.05	253,737,500.00	1,086,908.95	144,749,611.73
3	220203	MATERIALS & SUPPLIES-GENERAL	2,524,672,145.46	3,995,463,193.87	1,470,791,048.41	690,993,403.60
4	220204	MAINTENANCE SERVICES- GENERAL	2,869,105,312.97	3,083,362,220.42	214,256,907.45	1,711,428,412.84
5	220205	TRAINING GENERAL	1,489,120,142.46	1,566,266,674.61	77,146,532.15	518,974,372.65
6	220206	OTHER SERVICES- GENERAL	31,071,748,055.48	32,837,966,889.02	1,766,218,833.54	21,210,544,060.64
7	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL	452,449,172.83	496,118,758.27	43,669,585.44	572,727,127.66
8	220208	FUEL & LUBRICANTS- GENERAL	2,579,051,882.97	2,670,501,441.73	91,449,558.76	726,102,088.50
9	220209	FINANCIAL CHARGES- GENERAL	1,002,386,690.65	-	(1,002,386,690.65)	240,950.00
10	220210	MISCELLANEOUS EXPENSES GENERAL	5,803,634,335.86	8,839,076,241.27	3,035,441,905.41	4,896,387,998.75
		TOTAL	56,218,278,783.48	68,919,882,228.11	12,701,603,444.63	34,736,476,300.36

NOTE 13: OVERHEAD COST

S/NO	ADMIN CODE	SECTORS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦	₦	₦	₦
1	A	ADMINISTRATION SECTOR	14,740,253,328.45	26,554,408,695.97	11,814,155,367.52	10,284,747,953.92
2	B	ECONOMIC SECTOR	38,144,821,688.47	38,407,166,237.19	262,344,548.72	22,046,185,220.12
3	C	LAW AND JUSTICE SECTOR	1,157,652,694.70	1,157,925,251.93	272,557.23	268,876,177.66
4	D	REGIONAL SECTOR	39,764,000.00	93,954,161.03	54,190,161.03	5,904,100.00
5	E	SOCIAL SECTOR	2,135,787,071.86	2,706,427,881.99	570,640,810.13	2,130,762,848.66
		TOTAL	56,218,278,783.48	68,919,882,228.11	12,701,603,444.63	34,736,476,300.36

NOTE 14: SUBVENTION/GRANTS TO TERTIARY INSTITUTIONS AND PARASTATALS

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦	₦	₦	₦
1	220401	GRANTS TO PARASTATALS	43,377,546,675.85	43,881,859,296.58	504,312,620.73	12,659,207,454.96
		TOTAL	43,377,546,675.85	43,881,859,296.58	504,312,620.73	12,659,207,454.96

			2018 SUBVENTION PAID IN JAN. - DEC., 2024			2018 SUBVENTION PAID IN JAN. - DEC., 2023
		EKSU	520,000,000.00			520,000,000.00
		COLLEGE IJERO	20,518,539.54			41,037,079.08
		EKSUTH	179,011,316.29			358,022,632.58
		BOUESTI	175,868,638.00			351,737,276.00
		CIVIL DEFENCE	-			-
		NIGERIAN LEGION	-			-
		JUDICIARY SER COMM	-			10,865,332.00
		JUDICIARY	74,453,546.00			79,753,549.00
		EKITI UNITED FOOTBALL	7,600,000.00			-
		TOTAL (B)	977,452,039.83			1,361,415,868.66
		Amount Due for the Year (A-B)	42,400,094,636.02	43,881,859,296.58		11,297,791,586.30

NOTE 15: SUBSIDIES

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			N	N	N	N
1						
		TOTAL	-	-	-	-

NOTE 16: DEPRECIATION CHARGES

S/NO	DETAILS	2024	2023	REF. NOTE
		₦	₦	
	PPE			
1	BUILDING	1,906,019,801.10	1,914,137,952.53	32
2	INFRASTRUCTURE	15,223,926,645.69	10,414,912,582.54	32
3	PLANT AND MACHINERY	342,521,392.87	289,873,496.15	32
4	TRANSPORTATION EQUIPMENT	2,071,908,100.45	2,068,487,337.00	32
5	OFFICE EQUIPMENT	2,689,229,633.50	1,393,869,051.03	32
6	FURNITURES AND FITTINGS	982,604,398.99	747,678,814.40	32
7	SPECIALISED ASSETS	342,677,850.55	146,902,482.13	32
	INVESTMENT PROPERTY:			
8	BUILDINGS	514,836,653.00	493,625,952.04	33
	TOTAL	24,073,724,476.15	17,469,487,667.82	

NOTE 20: PUBLIC DEBT CHARGES

		ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
CODE	DETAILS	2024	2024		2023
		₦	₦	₦	₦
	PUBLIC DEBT CHARGES:				
220602	DOMESTIC LOAN INTEREST CHARGES	6,299,172,810.16			5,447,127,289.28
220601	FOREIGN LOAN INTEREST CHARGES	1,928,531,840.40	8,442,340,706.55	214,636,055.99	318,985,369.86
	TOTAL (A)	8,227,704,650.56	8,442,340,706.55		5,766,112,659.14

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

SUPPL. NO		ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
		₦	₦	₦	
9A	Special Programmes/Projects	36,185,993,952.22	41,972,668,284.61	473,628,574.65	2,595,285,076.71
9B	Projects Financed by grants	5,313,045,757.74			1,658,032,333.43
	TOTAL	41,499,039,709.96	41,972,668,284.61	473,628,574.65	4,253,317,410.14

NOTE 22: GAIN /LOSS ON DISPOSAL OF ASSET

S/NO	DETAILS	2024	2023	REF. NOTE
		₦	₦	
	DISPOSAL OF PPE			
	DISPOSAL OF INVESTMENT PROPERTY			
	DISPOSAL OF INTANGIBLE ASSET			
	TOTAL			

NOTE 23: GAIN / LOSS ON EXCHANGE TRANSACTION

S/NO	DETAILS	2024	2023	REF. NOTE
		₦	₦	
	GAIN ON EXCHANGE TRANSACTION			
	LOSS ON EXCHANGE TRANSACTION			
	TOTAL			

NOTE 26: CASH AND CASH EQUIVALENT AS AT 31/12/2024
RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2024

				DECEMBER, 2024	DECEMBER, 2023
S/NO	MDA	BANKS	ACCOUNT DETAILS	CLOSING BALANCES	CLOSING BALANCES
				₦	₦
1	Treasury	Access	E- PAYROLL MDAS	6,635,332.23	15,000.00
2	Treasury	Access	E- PAYROLL PENSION	6,931,940.45	35,367.23
3	Treasury	Access	EKSG INTERVENTION	84,070,161.38	
4	Treasury	Access	CSS	-	2,182,187,669.43
5	Treasury	Access	HEALTH INTERVENTION	342,764,953.79	402,827,673.21
6	Treasury	Access	FAAC VAT	-	5,991,472.74
7	Treasury	Access	CAPITAL	- 1,074,192,141.02	2,560,104,424.65
8	Treasury	ECO	COVID - 19	-	49,935.00
9	Treasury	FIRST	ECOLOGICAL FUND	1,409,464,322.87	632,659,318.36
10	Treasury	FIRST	SOVEREIGN WEALTH	699,076,437.00	766,299,982.80
11	Treasury	FIRST	EKITI SABER PROGRAMME CONS. DOMICILIARY (NAIRA)	998,978.75	-
12	Treasury	FIRST	IGR		-
12	Treasury	KEYSTONE	IGR	84,363.24	2,000,083,796.66
13	Treasury	POLARIS	CRF/FAAC	-	79,296,670.89
14	Treasury	PREMIUM TRUST	FAAC	217,638.13	44,594,327.86
15	Treasury	PREMIUM TRUST	IGR	249,095,751.57	2,696,241,870.35
16	Treasury	PREMIUM TRUST	TSA	12,337,839,514.63	6,476,380,528.53
17	Treasury	PREMIUM TRUST	CSS	3,484.00	2,000,003,500.00
20	Treasury	PREMIUM TRUST	PENSION E-PAYROLL	489,088,201.38	-
21	Treasury	PREMIUM TRUST	AGRIC SPECIAL INTERVENTION		-
22	Treasury	PREMIUM TRUST	SALARY COLLECTION	3,076,253,486.92	-
23	Treasury	PREMIUM TRUST	MDA E-PAYROLL	612,042,213.54	-
18	Treasury	PROVIDUS	RESERVE	269,732.17	269,732.17
25	Treasury	STANBIC	AGRIC SPECIAL INTERVENTION		
19	Treasury	STANBIC	CAPITAL	-	19,262.04
20	Treasury	STANBIC	IGR	500,025,250.60	25,350.60
21	Treasury	STERLING	RESERVE FUND	10.00	405,619.64
22	Treasury	STERLING	CSS REFUND	65,605,661.90	91,192,664.74
23	Treasury	STERLING	CACS REPAYMENT	166,564,179.52	95,068,974.69
24	Treasury	STERLING	CACS 2	20,991,480.93	28,596,851.57
25	Treasury	STERLING	VAT	-	15,493,645.42
26	Treasury	STERLING	CAPITAL	-	2,064,454,891.98
27	Treasury	STERLING	OJA OBA	38,187,267.09	31,449,129.89
28	Treasury	STERLING	TSA RESERVE	17,983,523.47	18,098,140.65
29	Treasury	STERLING	SEVERANCE	3,873,992.08	3,873,992.08
30	Treasury	STERLING	IGR EXPENDITURE	127,357,069.95	2,046,546,852.44
31	Treasury	UBA	FURNITURE ALLOWANCE	-	5,861,731.85
32	Treasury	UBA	IGR EXPENDITURE	-	-270.41
33	Treasury	UBA	COVID - 19 PANDEMIC	-	350.00
34	Treasury	UBA	SOVEREIGN WEALTH	2,000,073.99	1,002,000,187.75
35	Treasury	UNION	CAPITAL	-	64,901.02

NOTE 26: CASH AND CASH EQUIVALENT AS AT 31/12/2024

RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2024

				DECEMBER, 2024	DECEMBER, 2023
36	Treasury	UNION	LAPTOP REPAYMENT	5,923,176.38	3,988,253.69
44	Treasury	UNITY	CAPITAL EXPENDITURE	160.50	
37	Treasury	UNITY	IGR EXPENDITURE	-	2,001,261,214.80
38	Treasury	UNITY	SURWASH	647,810,585.80	1,001,170,477.00
39	Treasury	WEMA	NG CARES	136,562,810.31	815,961,174.47
40	Treasury	WEMA	EKSG REMMITTANCE	13.48	105.75
41	Treasury	WEMA	INTEREST	403,969.36	403,967.36
42	Treasury	WEMA	ODUA SHARES	193,892.95	65,780.85
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		31,488,923.45
46	Treasury	ZENITH	CRF	5,361,180.02	5,351,180.02
47	Treasury	ZENITH	IGR EXPENDITURE	208.75	208.75
			TOTAL	19,979,492,665.49	29,109,888,619.35

EKSG IGR COLLECTION ACCOUNT BALANCES AS AT 31ST DECEMBER, 2024

				2024	2023
1	Treasury	ACCESS	DRV LICENCE	1,446,700.00	-
2	Treasury	ACCESS	LEGAL FEE	861,523.07	258,931.21
3	Treasury	ACCESS	EKSG CONS REV ACCOUNT	-	11,983,731.85
4	Treasury	FCMB	EKSG PAYDIRECT ACCT WHT/ STAMP DUTY	304,048,292.48	9,051,862.29
5	Treasury	FIDELITY	EKSG REVENUE ACCOUNT	-	17,615,751.42
6	Treasury	FIDELITY	EKSG TAXI & BUS FEES	1,236,446.25	1,236,446.25
7	Treasury	FIRST	EKSG PLATE NUMBER	7,621,806.60	7,609,365.36
8	Treasury	FIRST	EKSG CONSOLIDATED IGR ACCOUNT	-	101,791,898.11
9	Treasury	FIRST	EKSG BIRTS/SHF	-	4,491,752.99
10	Treasury	FIRST	EKSG REVENUE ACCOUNT	-	(4,481,325.00)
11	Treasury	KEYSTONE	EKS IGR COLLECTION ACCOUNT	-	168,228.16
12	Treasury	POLARIS	EKSG IGR REMITTANCE	-	735,991.92
13	Treasury	POLARIS	EKSG VEHICLE REG	-	45,670.88
14	Treasury	POLARIS	EKSG IGR PAYDIRECT	-	59,172,086.08
15	Treasury	PREMIUM	EKSG COMM DEVELOPMENT ACC	938,905,510.07	
16	Treasury	PROVIDUS	EKSG IGR CONSOLIDATED	-	253,490,900.14
17	Treasury	STANBIC IBTC	EKSG IGR CENTRAL REMIT ACCOUNT	-	4,769,871.16
18	Treasury	UBA	EKSG GOVT. CONS. IGR	-	33,483,519.08
19	Treasury	UNION	EKSG TIPPER	958.25	958.25
20	Treasury	UNION	EKSG INTERSWITCH PAYDIRECT IGR	-	2,946,539.52
21	Treasury	UNION	EKSG HOUSING DEBT RECOVERY	5,827,001.85	27,184,626.00
22	Treasury	WEMA	REVENUE E-PAY ACCOUNT	-	2,122,288.48
23	Treasury	WEMA	EKSG TRYCIRCLE/AKOTO	381,363.95	381,363.95
24	Treasury	ZENITH	EKSG IGR DISTRI ACCT	-	13,524,421.50
		TOTAL ©	TOTAL	1,260,329,602.52	547,584,879.60

NOTE 26: CASH AND CASH EQUIVALENT AS AT 31/12/2024
RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2024

				DECEMBER, 2024	DECEMBER, 2023
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RECONCILED CASH BOOK BALANCES OF MDAs AS AT 31/12/2024

		MDA		2024	2023
1		EDUCATION TRUST FUND		935,519,825.63	2,840,823.76
2		SUBEB		3,453,403,621.33	2,291,209,653.99
		TOTAL		4,388,923,446.96	2,294,050,477.75

RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (PFMU)

				2024	2023
		BALANCE B/F		6,556,973,727.99	1,592,621,549.97
	ADD:	TOTAL LOAN RECEIVED DURING THE YEAR		<u>40,109,505,663.84</u>	<u>14,370,926,566.51</u>
				46,666,479,391.83	15,963,548,116.48
	LESS:	AMOUNT UTILIZED DURING THE YEAR		(9,956,342,633.62)	(9,406,574,388.49)
		CLOSING BALANCE		36,710,136,758.21	6,556,973,727.99
				-	

RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (SDG)

				2024	2023
		BALANCE B/F		303,749.41	303,749.41
	ADD:	TOTAL LOAN RECEIVED DURING THE YEAR		<u>-</u>	<u>-</u>
				303,749.41	303,749.41
	LESS:	AMOUNT UTILIZED DURING THE YEAR		-	-
		CLOSING BALANCE		303,749.41	303,749.41

NOTE 26: CASH AND CASH EQUIVALENT AS AT 31/12/2024

RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2024

				DECEMBER, 2024	DECEMBER, 2023

RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (MINISTRY OF HEALTH)

				2024	2023
		BALANCE B/F		4,278,816.37	79,906,350.52
	ADD:	TOTAL LOAN RECEIVED DURING THE YEAR		1,108,523,520.00	74,643,760.00
				1,112,802,336.37	154,550,110.52
	LESS:	AMOUNT UTILIZED DURING THE YEAR		(1,004,278,435.57)	(150,271,294.15)
		CLOSING BALANCE		108,523,900.80	4,278,816.37

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

				2024	2023
		BALANCE B/F		303,542,146.34	209,691,007.35
	ADD:	TOTAL LOAN RECEIVED DURING THE YEAR		615,448,223.87	424,920,867.15
				918,990,370.21	634,611,874.50
	LESS:	AMOUNT UTILIZED DURING THE YEAR		(468,199,788.59)	(331,069,728.16)
		CLOSING BALANCE		450,790,581.62	303,542,146.34
					-

DOLLAR ACCOUNT				2024	2023
S/NO				AMOUNT (\$)	AMOUNT (\$)
1	Treasury	WEMA	COVID-19 DOLLAR	-	100
2	Treasury	FIRST BANK	SABER PROGRAMME CONS DOMICILIARY (DOLLAR)	3,020,972.16	
3	Treasury	UNITY	SURWASH CONSOLIDATED (DOLLAR)	1,607,715.87	999,836
		TOTAL		4,628,688.03	999,936
		TOTAL (B) NAIRA VALUE \$4,628,688.03* ₦1,535.00		7,105,036,126.05	897,542,177.00

NOTE: The Closing Rate of dollar to Naira was ₦1535.00 as at 31st December, 2024

		TOTAL CASH BOOK BALANCES		70,003,536,831.06	39,714,164,593.81
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NOTE 27 A: RECEIVABLES (ADVANCES)

S/NO	MDA	AS AT 31/12/2024	AS AT 31/12/2023	REF. NOTE
	TREASURY	₦	₦	
1	WEMA SHARES	46,637,637.74	46,765,785.84	SUPPL. 12
2	ADVANCES	2,960,993,163.01	3,301,977,365.21	SUPPL. 12
3	Loan to other tiers of Government	1,030,198,431.74	1,124,567,891.18	
4	Tax Receivable	3,397,944,708.28	2,268,328,998.85	
	TOTAL RECEIVABLE	7,435,773,940.77	6,741,640,041.08	

NOTE 28: PREPAYMENTS

[illegible]

NOTE 29 A : INVENTORIES

S/NO	CLASSIFICATION BY FUNCTION	AS AT 31/12/2024	AS AT 31/12/2023	REF. NOTE
		₦	₦	
1	ENGINEERING STORES	-	-	
2	MEDICAL STORES	465,000.00	465,000.00	
3	INDUSTRIAL & CHEMICAL STORES	-	-	
4	AMMUNITIONS	-	-	
5	FUEL & LUBRICANTS	-	-	
6	AGRICULTURAL INPUTS	-	-	
7	FARM STOCK	-	-	
8	SCHOLASTIC MATERIALS	-	-	
9	STATIONERIES STORES	5,967,057.04	4,932,912.60	
10	PRINTED MATERIALS	87,156,341.49	91,710,412.68	
11	BUILDING MATERIALS	-	-	
12	STRATEGIC STOCK PILES	-	-	
13	UNISSUED CURRENCY	-	-	
14	STAMPS & OTHER POSTAL SERVICES SUPPLIES HELD FOR SALE	20,750.00	15,750.00	
15	PROPERTY HELD FOR SALE	391,000.00	391,000.00	
16	AIRCRAFT SPARE STORE	-	-	
17	COMPUTER/INFORMATION TECHNOLOGY STORE	-	9,111.11	
18	PROVISIONAL STORE	-	800,000.00	
19	EQUIPMENT STORE	1,552,577.42	1,511,127.92	
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	-	-	
28	PLANT/ EQUIPMENT STORE	-	-	
29	PLANT/ EQUIPMENT SPARE STORE	-	-	
30	ANIMAL FEED STORE	-	-	
31	VETERINARY STORE	-	-	
32	CLASS WARE/APPARATUS STORE	-	-	
33	LABORATORY EQUIPMENT STORE	-	-	
34	UNIFORM STORE	1,343,500.00	734,000.00	
35	OTHER STOCKS	813,150.09	-	
36	WORK-IN-PROGRESS (INVENTORIES UNDER CONSTRUCTION)	-	-	
		-	-	
	TOTAL	97,709,376.04	100,569,314.31	

NOTE 29 B : INVENTORIES BY SECTOR

S/NO	CLASSIFICATION BY SECTORS	AS AT 31/12/2024	AS AT 31/12/2023	REF. NOTE
		₦	₦	
	ADMINISTRATION SECTOR	2,594,600.00	1,725,000.00	
	ECONOMIC SECTOR	91,792,800.04	89,813,094.31	
	LAW AND JUSTICE SECTOR	-	-	
	REGIONAL SECTOR	-	-	
	SOCIAL SECTOR	3,321,976.00	9,031,220.00	
	TOTAL	97,709,376.04	100,569,314.31	

NOTE 31: INVESTMENTS

S/NO		AS AT 31/12/2024	AS AT 31/12/2024	AS AT 31/12/2023	REF. NOTES
	LOCAL INVESTMENTS	₦		₦	
1	STOCKS (SHARES IN QUOTED COMPANIES):				
	OKOMU OIL	44,400,000.00		26,000,000.00	
	MTN NIG. COMM	112,104,000.00		140,708,040.00	
	STANBIC	3,398,400.00		4,109,350.00	
	WEMA BANK - Reconstruction	-		745,158,730.50	
	ZENITH	55,055,000.00		69,876,480.00	
	GTHC	5,700,000.00		14,897,871.98	
	WEMA BANK	2,655,189,400.50		88,979,809.52	
	OANDO	19,800,000.00		11,550,000.00	
	ACCESS	70,154,775.00			
	FBNH	17,304,101.10			
	LAFARGE	9,631,415.50			
	Total Stocks Value	2,992,737,092.10	2,992,737,092.10	1,101,280,282.00	
2	IKUN EKITI DIARY FARM & PRODUCTIONS (ASSOCIATE)		640,000,000.00	988,244,342.00	
3	IRE CLAY PRODUCTS LTD (ASSOCIATE)		267,000,000.00	186,900,000.00	
	TOTAL		3,899,737,092.10	2,276,424,624.00	

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

NOTE 32A									
	LAND	BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT(FIXED ASSET GENERAL)	OFFICE EQUIPMENT	FURNITURES & FITTINGS	SPECIALISED ASSET	TOTAL PPE
DEPRECIATION RATE	0%	2%	5%	10%	20%	25%	20%	10%	
	₦	₦	₦	₦	₦	₦	₦	₦	₦
COST AS AT 1/1/2024	21,264,285,261.23	93,792,759,674.20	206,903,318,670.94	2,608,861,465.39	8,273,949,348.00	4,181,607,153.08	2,990,715,257.61	1,322,122,339.15	341,337,619,169.59
ADDITION DURING THE YEAR	2,808,826,938.90	469,724,046.85	10,307,553,964.23	260,950,000.00	1,406,670,954.93	5,626,099,184.23	1,368,991,425.99	2,104,656,166.31	24,353,472,681.44
WIP COMPLETED (CLASSIFIED)	-	1,038,506,334.08	16,058,752,094.57	-	-	-	100,000,000.00	-	17,197,258,428.65
DISPOSAL	-	-	-	-	-	-	-	-	-
REVALUATION SURPLUS	-	-	29,864,694,444.74	555,402,463.33	678,920,199.34	949,212,196.67	453,315,311.36	-	32,501,544,615.44
COST AS AT 31/12/2024	24,073,112,200.13	95,300,990,055.13	304,478,532,913.85	3,425,213,928.72	10,359,540,502.27	10,756,918,533.98	4,913,021,994.96	3,426,778,505.46	456,734,108,634.49
DEPRECIATION:									-
DEPRECIATION AS AT 01/01/2024	-	32,092,225,124.89	55,472,406,662.24	1,702,223,019.34	9,206,004,728.97	6,309,612,237.96	3,318,594,112.02	303,704,382.27	108,404,770,267.69
DEPRECIATION CHARGE FOR THE PERIOD	-	1,906,019,801.10	15,223,926,645.69	342,521,392.87	2,071,908,100.45	2,689,229,633.50	982,604,398.99	342,677,850.55	23,558,887,823.15
DISPOSAL	-	-	-	-	-	-	-	-	-
ACCUMULATED DEP. AS AT 31/12/2024	-	33,998,244,925.99	70,696,333,307.93	2,044,744,412.21	11,277,912,829.42	8,998,841,871.46	4,301,198,511.01	646,382,232.82	131,963,658,090.84
CARRYING AMOUNT (NBV) AS AT 31/12/2024	24,073,112,200.13	93,394,970,254.03	289,254,606,268.15	3,082,692,535.84	8,287,632,401.82	8,067,688,900.49	3,930,417,595.97	3,084,100,654.91	433,175,220,811.34
WIP		4,541,972,100.26	70,842,464,081.78				-	500,000,000.00	75,884,436,182.04
CARRYING AMOUNT (NBV) AS AT 31/12/2023	21,264,285,261.23	93,792,759,674.20	206,903,318,670.94	2,608,861,465.39	8,273,949,348.00	4,181,607,153.08	2,990,715,257.61	1,322,122,339.15	341,337,619,169.59

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

S/NO		CLASSIFICATION	DETAILS	AMOUNT	TOTAL
				₦	₦
		BUILDING	MDAs	4,541,972,100.26	
					4,541,972,100.26
		INFRASTRUCTURE	MDAs	70,842,464,081.78	
					70,842,464,081.78
		SPECIALISED ASSET	MDAs	500,000,000.00	
					500,000,000.00
			GRAND TOTAL		75,884,436,182.04

NOTE 33: INVESTMENT PROPERTY

	NOTE 33A
	BUILDING
DEPRECIATION RATE	2%
	₦
COST AS AT 1/1/2024	24,187,671,650.05
ADDITION DURING THE YEAR	850,000,000.00
DISPOSAL	-
REVALUATION SURPLUS	704,161,000.00
COST AS AT 31/12/2024	25,741,832,650.05
DEPRECIATION:	
DEPRECIATION AS AT 01/01/2024	3,155,203,403.10
DEPRECIATION CHARGE FOR THE PERIOD	514,836,653.00
DISPOSAL	
ACCUMULATED DEP. AS AT 31/12/2024	3,670,040,056.10
CARRYING AMOUNT (NBV) AS AT 31/12/2024	25,226,995,997.05
CARRYING AMOUNT (NBV) AS AT 31/12/2023	24,187,671,650.05

NOTE 33B: DETAILS OF INVESTMENT PROPERTIES

S/NO	DETAILS	AMOUNT	AMOUNT
		2024	2023
		₦	₦
1	ALAGBAKA LAND, AKURE	50,000,000.00	50,000,000.00
2	FOUNTAIN COURT, OJU OLOBUN, LAGOS	2,621,000,000.00	2,621,000,000.00
3	OBA ADEJUYIGBE BUILDERS MARKET	900,000,000.00	188,000,000.00
4	IKOGOSI WARM SPRING RESORT	309,400,000.00	503,200,000.00
5	FOUNTAIN HOTEL, ADO EKITI	151,650,000.00	151,650,000.00
6	EKITI HOUSE, WUSE ABUJA	8,870,000,000.00	8,870,000,000.00
7	ANIKE COURTS, 15 MILVERTON ROAD HOUSE	3,136,961,000.00	3,137,000,000.00
8	OBAFEMI AWOLOWO CIVIC AND CONFERENCE CENTRE	3,338,000,000.00	3,330,000,000.00
9	EKITI PARAPO PAVILION	2,250,000,000.00	2,072,000,000.00
10	ARCHBISHOP ADETILOYE ABIODUN HALL	168,000,000.00	168,000,000.00
11	ILASA YAM CONDITION FACILITY	133,000,000.00	133,000,000.00
12	MINISTRY OF AGRICULTURE	6,169,025,053.16	6,169,025,053.16
13	EYIYATO HOUSING ESTATE	850,000,000.00	
	GRAND TOTAL	28,947,036,053.16	27,392,875,053.16
TOTAL INVESTMENT PROPERTY		28,947,036,053.16	27,392,875,053.16
LESS: LAND		<u>(50,000,000.00)</u>	<u>(50,000,000.00)</u>
DEPRECIABLE VALUE		28,897,036,053.16	27,342,875,053.16
LESS: DEPRECIATION		<u>(3,670,040,056.10)</u>	<u>(3,155,203,403.10)</u>
CARRYING AMOUNT (NBV) AS AT 31/12/2024		<u>25,226,995,997.06</u>	<u>24,187,671,650.06</u>

NOTE 37: UNREMITTED DEDUCTIONS

DETAILS		BALANCE AS AT DECEMBER, 2024	BALANCE AS AT DECEMBER, 2023
UNREMITTED DEDUCTIONS FROM SALARY:		₦	₦
NHIS	-	-	-
CONTRIBUTORY PENSION SCHEME		13,620,939.29	-
UNION DUES		32,016,525.64	-
COOPERATIVE SOCIETY		1,370,914,022.73	2,119,834,891.31
NATIONAL HOUSING FUND (FMBN)		32,552,466.50	-
LOAN DEDUCTIONS		418,131,630.13	450,602,945.83
SUB-TOTAL		1,867,235,584.29	2,570,437,837.14
TOTAL		1,867,235,584.29	2,570,437,837.14

NOTE 38: PAYABLES BY NATURE

				REF. NOTE
	DETAILS	2024	2023	
		₦	₦	
	PERSONNEL EMOLUMENTS	-	1,975,862,698.45	
	PENSION AND GRATUITY	10,046,103,886.73	12,405,487,233.24	
	PROFESSIONAL FEES	-		
	GOOD AND SERVICES	-		
	UTILITIES	-		
	CONTRACTORS ARREARS	2,135,285,922.11	2,321,883,049.40	
	OTHERS (JUDGEMENT DEBT)	403,319,647.38	384,263,649.60	
	TOTAL	12,584,709,456.22	17,087,496,630.69	

NOTE 38: PAYABLES BY MDAs

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	ACTUAL 2023
			₦	₦
1	022000700100	Office Of The Accountant General	12,584,709,456.22	17,087,496,630.69
		SUMMARY BY SECTOR		
	<u>A</u>	ADMINISTRATION SECTOR	-	-
	<u>B</u>	ECONOMIC SECTOR	12,584,709,456.22	17,087,496,630.69
	<u>C</u>	LAW AND JUSTICE SECTOR	-	-
	<u>D</u>	REGIONAL SECTOR	-	-
	<u>E</u>	SOCIAL SECTOR	-	-
		TOTAL (A)	12,584,709,456.22	17,087,496,630.69

NOTE 40: CURRENT PORTION OF BORROWING

DETAILS	BALANCE B/F AS AT 1/1/2024	DUE DURING THE YEAR	SUB-TOTAL	REPAYMENT DURING THE YEAR	BALANCE AS AT 31/12/2024	SUPPLEMENTARY NOTE
					₦	
DOMESTIC LOAN	5,770,926,124.37	6,853,928,404.25	12,624,854,528.62	5,770,926,124.37	6,853,928,404.25	10A
FOREIGN LOAN	1,793,111,525.73	6,742,730,882.40	8,535,842,408.13	1,793,111,525.73	6,742,730,882.40	10B
TOTAL	7,564,037,650.10	13,596,659,286.65	21,160,696,936.75	7,564,037,650.10	13,596,659,286.65	

NOTE:

The Dollar to Naira rate of conversion as at 31st December, 2024 was ₦1535.32

NOTE 43: LONG TERM BORROWING

DETAILS	BALANCE B/F AS AT 1/1/2024	RECONCILED ADJUSTMENT OF BALANCE B/F	DUE DURING THE YEAR	SUB TOTAL	REPAYMENT DURING THE YEAR	2024	2023	Suppl Note
						BALANCE C/FAS AT 31/12/2024	BALANCE C/FAS AT 31/12/2023	
	₦	₦	₦	₦	₦	₦		
DOMESTIC LOAN	93,348,607,216.28	(2,391,066,299.42)	2,722,353,990.97	93,679,894,907.83	(54,603,122,607.28)	39,076,772,300.55	93,348,607,216.28	10A
LESS: CURRENT PORTION OF BORROWING:						(6,853,928,404.25)	(5,770,926,124.37)	10A
SUB-TOTAL						32,222,843,896.30	87,577,681,091.91	
FOREIGN LOAN:	108,870,887,650.75		30,248,349,733.25	139,119,237,384.00	(6,742,730,882.40)	132,376,506,501.60	45,568,804,361.80	10B
EXCHANGE RATE DIFFERENTIAL						74,256,561,112.08		10B
LESS: CURRENT PORTION OF BORROWING:						(6,742,730,882.40)	(1,793,111,525.73)	10B
SUB-TOTAL						199,890,336,731.27	43,775,692,836.07	
TOTAL						232,113,180,627.57	131,353,373,927.98	

NOTE 44: CAPITAL GRANT

DETAILS	31/12/2024	31/12/2023
	₦	₦
BALANCE B/F		
ADDITIONS		
BALANCE C/F	-	-

NOTE 45: RESERVES

DETAILS	BALANCE B/F	ADDITONS	ADJUSTMENTS	BALANCE C/F
	₦	₦	₦	₦
REVALUATION RESERVES	235,385,856,074.56	78,770,815,493.05	-	314,156,671,567.61
RESERVES				-
TOTAL	235,385,856,074.56	78,770,815,493.05	-	314,156,671,567.61

NOTE 46: ACCUMULATED SURPLUS/(DEFICIT)

DETAILS	31/12/2024	31/12/2023
	₦	₦
BALANCE B/F	40,705,990,284.02	(6,997,356,352.97)
SURPLUS/(DEFICIT) FOR THE YEAR	172,933,527,560.33	47,703,346,636.99
ADJUSTMENTS DURING THE YEAR	(167,806,994,134.29)	-
BALANCE C/F	45,832,523,710.06	40,705,990,284.02

NOTE 47: MINORITY INTEREST

DETAILS	31/12/2024	31/12/2023
	₦	₦
BALANCE B/F		
ADDITIN DURING THE YEAR		
WITHDRAWALS DURING THE YEAR		
BALANCE C/F	-	-

NOTE 48: CHANGES IN ACCOUNTING POLICIES

There were no changes in accounting policies during the year.

NOTE 49: SURPLUS ON REVALUATION OF PROPERTIES

DETAILS	PPE	INVESTMENTS	INVESTMENT PROPERTY	INTANGIBLE ASSETS	TOTAL
	₦	₦	₦	₦	₦
FAIR VALUE/MARKET VALUE	32,501,544,615.44		704,161,000.00		33,205,705,615.44
LESS: CARRYING AMOUNT (NBV)					-
REVALUATION SURPLUS(DEFICIT)	32,501,544,615.44	-	704,161,000.00	-	33,205,705,615.44

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 **N24,912,479,565.10** which are not provided for in the financial statements

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

NOTE	DETAILS	NOTE	₦	₦	REMARKS
1	GOVERNMENT SHARE OF FAAC (Statutory Revenue)				
	Net Share of Statutory Allocation from FAAC	1A	(5,390,224,851.13)		
	Add: Deduction at source for Loan Repayment	1B	18,877,035,103.10	13,486,810,251.97	
	Share of Statutory Allocation - Other Agencies	1C		211,855,588,146.54	
	Share of Statutory Allocation - Excess Crude Oil	1D		-	
	Total (GROSS) FAAC Allocation			225,342,398,398.51	

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

2	VALUE ADDED TAX	NOTE	₦	₦	
	Share of Value Added Tax (VAT)	2	61,884,500,857.03		
				61,884,500,857.03	

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

ECONOMIC CODE	DETAILS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023	REF. NOTE
		₦	₦	₦	₦	
12						
1201	TAX REVENUE					1
1201	Personal Taxes:					
12010101	Pay AsYou Earn	9,613,946,816.59	7,500,000,000.00	2,113,946,816.59	7,104,857,692.70	
12010106	Development Levy	1,085,759,646.35	400,000,000.00	685,759,646.35	195,139,011.57	
12010110	Withholding Tax	1,993,849,820.71	1,608,000,000.00	385,849,820.71	1,030,478,372.73	
12010112	Direct Assessment	982,321,645.16	1,600,000,000.00	(617,678,354.84)	586,319,318.21	
12010113	Capital Gains Tax	4,161,150.02	10,000,000.00	(5,838,849.98)	2,626,988.52	
12010114	Tax Audit	403,728,016.92	300,000,000.00	103,728,016.92	4,548,218,527.03	
12020146	Pool Bettings	-	-	-	-	
12020487	Stamp Duties	189,694.00	-	189,694.00	30,491,293.29	
12020109	Other Services Taxes	2,081,971,311.19	-	2,081,971,311.19	1,791,267,675.59	
	TOTAL TAX REVENUE	16,165,928,100.94	11,418,000,000.00	4,747,928,100.94	15,289,398,879.64	
	NOTE 55					
	SUPPL.. NOTE 1		-	-		
1202	Non Tax Revenue		-	-		1
120201	Licenses General	350,610,169.52	544,785,849.62	(194,175,680.10)	295,623,298.38	
120204	Fees - General	11,186,348,019.16	10,646,796,813.95	539,551,205.21	12,644,651,575.74	
120205	Fines - General	1,470,817,753.87	2,556,357,497.88	(1,085,539,744.01)	521,029,722.21	
120206	Sales - General	196,968,485.15	428,248,591.37	(231,280,106.22)	193,171,503.62	
120207	Earnings - General	5,226,471,454.11	2,199,833,926.19	3,026,637,527.92	2,795,229,530.43	
120208	Rent On Government Buildings	30,000.00	2,020,243.73	(1,990,243.73)	-	
120209	Rent On Lands & Other General	73,872,826.01	123,314,150.38	(49,441,324.37)	53,300,377.45	
120212	Interest Earned	-	15,000,000.00	(15,000,000.00)	-	
	TOTAL NON-TAX REVENUE	18,505,118,707.82	16,516,357,073.12	1,988,761,634.70	16,503,006,007.83	
	TOTAL	34,671,046,808.76	27,934,357,073.12	6,736,689,735.64	31,792,404,887.47	

NOTE 56: INVESTMENT INCOME (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦	₦	₦	₦
34	022000100100	Ministry Of Finance	41,300,000.00	24,000.00	(41,276,000.00)	-
39	022200100100	Ministry Of Investment, Trade And Innovations	21,449,700.00	-	(21,449,700.00)	-
		TOTAL ECONOMIC SECTOR	62,749,700.00	24,000.00	(62,725,700.00)	-
					-	
					-	
		SUMMARY BY SECTOR			-	
		A ADMINISTRATION SECTOR	-	-	-	-
		B ECONOMIC SECTOR	62,749,700.00	24,000.00	(62,725,700.00)	-
		C LAW AND JUSTICE SECTOR	-	-	-	-
		D REGIONAL SECTOR	-	-	-	-
		E SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	62,749,700.00	24,000.00	(62,725,700.00)	-

NOTE 57: INTEREST INCOME (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦	₦	₦	₦
35	022000700100	Office Of The Accountant General	-	-	-	-
36	022000701100	Central Internal Audit	-	-	-	-
		TOTAL REGIONAL SECTOR	-	-	-	-
				-	-	
				-	-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	-	-	-	-
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	-	-	-	-

NOTE 58: AIDS AND GRANTS (ACTUAL CASH RECEIVED)

S/NO	MDAs/DONORS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023	REF. NOTE
		₦	₦	₦	₦	
1	MINISTRY OF HEALTH (UNICEF)	-	-		56,349,660.00	
2	MINISTRY OF HEALTH (EU NIG SOLAR)	1,108,523,520.00			-	
3	MINISTRY OF HEALTH (RSS FOR HEALTH)	-			18,294,100.00	
4	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (UNICEF)	615,448,223.87	- 21,536,401,727.14		424,920,867.15	
5	SFTAS/SABER	4,637,192,265.60			3,305,635,221.00	
6	PFMU (OTHER INCOME & GCC)	40,109,505,663.84			14,370,926,566.51	
7	UBEC/SUBEB	2,840,831,119.24			2,413,904,707.52	
8	FEDERAL EARNED RE-IMBURSEMENT	-			1,997,117,548.99	
9	CSDA	5,612,190.12			-	
9	FADAMA	3,407,445,130.00			-	
9	SURWASH	2,467,843,860.45			-	
	TOTAL	55,192,401,973.12	21,536,401,727.14	33,656,000,245.98	22,587,148,671.17	

NOTE 59: OTHER REVENUE (ACTUAL CASH RECEIVED)

S/NO	DETAILS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023	REF. NOTE
		₦	₦	₦	₦	
	OTHER REVENUE:					
1	RENT INCOME	-	-		-	SUPPL. NOTE 5A
2	LAPTOP REPAYMENT	1,900,964.00			3,964,722.19	SUPPL. NOTE 5A
3	OJA-OBA PROCEEDS	6,703,250.00			2,615,000.00	SUPPL. NOTE 5A
4	RECEIPT FROM JAAC	-			-	SUPPL. NOTE 5A
5	WEMA SHARE REFUND	128,148.10			117,196.79	SUPPL. NOTE 5A
6	EKSG SALARY REFUND	48,592,661.58	-		52,234,114.87	SUPPL. NOTE 5A
7	BAIL OUT REFUND BY JACC	94,369,459.44	- 200,000,000.00		94,369,459.44	SUPPL. NOTE 5A
8	MDAs' REFUND	-			-	SUPPL. NOTE 5A
9	ECA DEDUCTIOND REFUND	-			-	SUPPL. NOTE 5A
10	TSA SWEEPING	3,856,982,181.71			64,780,228.24	SUPPL. NOTE 5A
11	NIBSS/UPPERLINK REFUND	-			266,421,354.94	SUPPL. NOTE 5A
12	REFUND FROM BOND SINKING FUND TRUSTEE	2,343,844,290.00				SUPPL. NOTE 13
	TOTAL	6,352,520,954.83	200,000,000.00	6,152,520,954.83	484,502,076.47	

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			N	N	N	N
	010000000000	Administration Sector				
1	011100100100	Government House And Protocol	177,199,769.21	259,475,220.10	82,275,450.89	142,605,964.13
2	011100100200	Deputy Governor's Office	56,695,994.51	66,776,257.10	10,080,262.59	47,698,555.42
3	011100300100	Ekiti State Boundary Commission	19,976,301.03	26,845,209.52	6,868,908.49	14,005,517.50
4	011100400100	Ekiti State Sustainable Development Goal	24,508,713.95	26,845,209.52	2,336,495.57	18,696,452.54
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	29,419,517.70	38,975,082.35	9,555,564.65	28,656,951.80
6	011100600100	Ekiti State Emergency Management Agency	21,038,006.70	24,629,374.22	3,591,367.52	17,916,453.65
7	011100700100	Ekiti State Bureau Of Public Procurement	68,784,248.50	78,295,270.14	9,511,021.64	46,424,176.16
8	011101000100	Office Of Transformation And Strategy	28,205,953.65	33,091,920.42	4,885,966.77	21,347,700.23
9	011102100100	Ekiti State Liaison Office Abuja	18,081,876.85	20,491,237.17	2,409,360.32	14,361,952.05
10	011102100500	Ekiti State Liaison Office Lagos	21,806,126.23	24,831,346.24	3,025,220.01	16,972,535.68
11	011103300100	Ekiti State Aid Control Agency	15,225,743.20	17,636,032.43	2,410,289.23	12,854,157.74
12	011103700100	Muslim Pilgrim Board	11,088,079.02	13,410,347.35	2,322,268.33	9,871,276.83
13	011103800100	Christian Pilgrim Board	13,695,681.42	20,156,160.50	6,460,479.08	14,113,425.98
14	011111200100	General Adminsitration Department	219,088,954.79	347,695,019.36	128,606,064.57	121,226,080.39
15	011111300100	Ekiti State Pension Commission	35,302,558.74	45,384,578.99	10,082,020.25	22,346,554.06
16	011111300200	Pension Transition Arrangement Department	42,063,788.38	48,010,147.54	5,946,359.16	29,549,080.11
17	011113200100	Inter-Governmental And Integration Affairs	60,064.18	-	(60,064.18)	276,284.04
18	011200100100	Ekiti State House Of Assembly	649,007,888.23	971,527,871.24	322,519,983.01	543,771,072.86
19	012300100100	Ministry Of Information And Value Orientation	122,983,996.36	146,488,904.46	23,504,908.10	105,274,593.90
20	012300300100	Broadcasting Service Of Ekiti State	261,328,054.06	309,113,872.13	47,785,818.07	218,364,262.25

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			N	N	N	N
21	012500600100	Office Of Establishment And Service Matters	106,983,168.48	112,290,940.40	5,307,771.92	77,571,188.52
22	012500700100	Office Of Capacity Development And Reform	31,975,627.25	38,372,752.57	6,397,125.32	19,912,230.14
23	014000100100	Ekiti State Auditor General Office	128,001,556.39	130,575,143.06	2,573,586.67	94,261,611.14
24	014000200100	Local Government Auditor General Office	49,903,385.89	56,002,678.24	6,099,292.35	38,852,186.70
25	014700100100	Ekiti State Civil Service Commission	48,932,918.78	59,539,015.41	10,606,096.63	41,477,032.47
26	014800100100	Ekiti State Independence Electoral Commission	107,393,386.25	122,641,188.36	15,247,802.11	88,093,991.24
27	016101300200	Political And Economic Affairs	2,404,572,099.43	2,404,572,099.43	-	974,828,841.67
28	016101700100	Cabinet And Special Services	41,514,143.94	50,610,527.67	9,096,383.73	35,936,051.04
		TOTAL ADMINISTRATION SECTOR	4,754,837,603.12	5,494,283,405.92	739,445,802.80	2,817,266,180.24
	020000000000	ECONOMIC SECTOR				
29	021500100100	Ministry Of Agriculture And Food Security	645,138,364.06	728,761,315.55	83,622,951.49	464,388,080.18
30	021510200100	Agricultural Development Programme	204,800,308.69	248,523,624.92	43,723,316.23	182,557,822.42
31	021510900100	Ekiti State Forestry Commission	163,015,418.83	195,635,320.50	32,619,901.67	98,473,286.63
32	021511000100	Fountain Marketing Agricultural Agency	39,244,059.76	59,314,074.72	20,070,014.96	32,601,403.02
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	25,472,360.58	30,970,132.60	5,497,772.02	20,520,600.05
34	022000100100	Ministry Of Finance	85,201,434.91	112,000,458.33	26,799,023.42	78,075,414.78
35	022000700100	Office Of The Accountant General	192,193,808.72	273,361,774.21	81,167,965.49	157,613,821.04
36	022000701100	Central Internal Audit	35,874,931.26	35,874,931.26	-	17,388,183.55
37	022000800100	Ekiti State Board Of Internal Revenue Service	80,166,522.87	118,513,587.87	38,347,065.00	82,193,523.03
38	022000800200	Signage And Advertisement Agency	15,405,257.90	23,833,294.50	8,428,036.60	10,871,365.74
39	022200100100	Ministry Of Investment, Trade And Innovations	256,341,450.56	291,696,892.56	35,355,442.00	197,216,983.49

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			N	N	N	N
40	022700100100	Ministry of Wealth Creation & Employment (Bureau Of Employment, Labour And Productivity)	22,656,836.95	22,656,836.95	-	11,444,873.17
41	022700700100	Job Creation And Employment Agency	13,116,366.58	15,796,605.30	2,680,238.72	10,590,045.25
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	43,040,190.52	48,379,918.35	5,339,727.83	27,853,183.92
43	023100100100	Ekiti State Electricity Board	117,550,792.24	126,661,033.46	9,110,241.22	89,492,861.52
44	023300100100	Ekiti State Mineral Resources Development Agency	25,385,827.89	27,393,497.72	2,007,669.83	18,111,466.01
45	023400100100	Ministry Of Works And Transportation	404,386,901.77	408,558,051.58	4,171,149.81	312,512,380.55
46	023400100300	Ekiti State Traffic Management Agency	58,151,989.58	65,668,423.81	7,516,434.23	41,195,909.18
47	023400100400	Ekiti State Public Works Corporation	42,110,784.62	43,183,531.45	1,072,746.83	30,317,121.45
48	023600100100	Ministry Of Arts, Culture And Tourism Development	121,501,857.02	131,299,145.16	9,797,288.14	93,249,484.95
49	023800100100	Ministry Of Budget And Economic Planning	112,314,967.92	126,272,026.46	13,957,058.54	86,116,972.16
50	023800200100	State Bureau Of Statistics	45,956,869.66	51,445,907.28	5,489,037.62	34,119,002.99
51	025000100100	Fiscal Responsibility Commission	23,098,975.34	26,303,091.50	3,204,116.16	15,147,880.79
52	025200100100	Ekiti State Water Corporation	307,209,466.73	354,458,814.49	47,249,347.76	295,274,400.44
53	025200100200	State Rural Water Supply And Sanitation Agency	49,164,739.87	57,655,040.62	8,490,300.75	40,789,369.59
54	025300000000	Ministry of Physical Planning & Urban Devt. (Ministry Of Housing And Urban Development)	106,698,443.75	132,870,691.37	26,172,247.62	88,222,957.87
55	025301000100	Ekiti State Housing Corporation	113,211,965.26	131,396,166.14	18,184,200.88	93,246,902.21
56	026000100100	Bureau Of Lands	88,857,007.95	99,561,622.02	10,704,614.07	69,169,467.18
57	026000100200	Office Of Surveyor General	47,862,043.32	53,213,699.77	5,351,656.45	37,947,005.18
58	026000100400	Urban Renewal Agency	15,765,943.74	22,484,671.46	6,718,727.72	15,680,150.75
59	026100100100	Ministry Of Infrastructure And Public Utilities	155,687,999.60	157,329,506.24	1,641,506.64	100,449,052.51
		TOTAL ECONOMIC SECTOR	3,656,583,888.45	4,221,073,688.15	564,489,799.70	2,852,830,971.60

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			N	N	N	N
	030000000000	LAW & JUSTICE SECTOR				
60	031800100100	The Judiciary	-	-	-	
61	031801100100	Ekiti State Judicial Service Commission	-	-	-	
62	032600000000	Ministry Of Justice	271,023,947.89	295,891,470.93	24,867,523.04	227,270,649.71
63	032600100100	Ekiti State Citizen's Right	-		-	
64	032600100200	Office Of Public Defender	11,956,125.68	11,959,273.62	3,147.94	8,742,769.98
65	032600100300	Ekiti State Law Reform Commission	-	-	-	
		TOTAL LAW & JUSTICE SECTOR	282,980,073.57	307,850,744.55	24,870,670.98	236,013,419.69
	040000000000	REGIONAL SECTOR				
66	045102100100	Ministry Of Regional and Special Duties	19,414,006.81	22,012,953.30	2,598,946.49	14,420,729
67	045102100200	Serve EKS Steering Committee	-	-	-	-
68	045102100300	Serve EKS	-	-	-	
69	045102100400	Subvention To Dawn Commission	-	-	-	-
		TOTAL REGIONAL SECTOR	19,414,006.81	22,012,953.30	2,598,946.49	14,420,728.51

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			N	N	N	N
	050000000000	SOCIAL SECTOR				
70	051300100100	Ministry Of Youth And Sport Development	32,233,790.44	35,821,419.53	3,587,629.09	24,137,201.51
71	051305200100	Ekiti State Sport Commission (Ekiti State Sport Council)	93,039,561.69	110,776,660.78	17,737,099.09	74,379,243.80
72	051305300100	Ekiti State Office Of Disability	36,607,263.20	39,991,528.31	3,384,265.11	24,023,277.93
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	122,062,682.54	128,458,883.49	6,396,200.95	82,074,184.97
74	051700100100	Ministry Of Education, Science And Technology	880,753,046.11	880,753,046.11	-	575,232,663.17
75	051700100400	Ekiti State Libabry Board	27,781,540.43	31,230,494.65	3,448,954.22	20,132,373.92
76	051700100500	Education Trust Funds	22,245,669.27	29,126,532.34	6,880,863.07	20,065,982.27
77	051700100600	State Universal Basic Education Board	639,096,554.77	710,964,486.52	71,867,931.75	388,970,054.12
78	051701000100	Agency For Adult And Non Formal Education	39,328,658.67	45,442,770.85	6,114,112.18	32,058,463.54
79	051702600100	School Of Agriculture And Enterprise Agency	13,807,815.93	13,807,815.93	-	9,158,486.79
80	051705300100	Ekiti State Board For Technical And Vocational Education	228,554,942.34	228,554,942.34	-	138,018,671.14
81	051705400100	Ekiti State Scholarship Board	12,486,558.98	15,812,673.69	3,326,114.71	11,233,995.15
82	051705500100	Ekiti State Teaching Service Commission	12,696,543,378.27	14,094,640,420.78	1,398,097,042.51	10,270,115,930.00
83	051705500100	Ekiti State Teaching Service Commission (Secondary School Non-Teaching Staff)	132,697,749.44	151,549,341.13	18,851,591.69	122,139,754.54
84	052100100100	Ministry Of Health And Human Services	380,318,475.75	399,601,809.19	19,283,333.44	285,336,268.13
85	052100200100	Ekiti State Health Insurance Scheme	30,886,720.00	36,793,160.52	5,906,440.52	22,623,863.36
86	052100300100	Primary Healthcare Development	206,301,178.67	260,359,345.63	54,058,166.96	146,397,381.13
87	052110200100	Hospital Management Board	4,215,929,863.27	4,936,824,680.52	720,894,817.25	3,542,950,114.76
88	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	29,174,127.33	29,174,127.33	-	18,602,036.45
89	053500100100	Ministry Of Environment	201,502,975.55	213,445,664.23	11,942,688.68	81,892,801.39
90	053501600100	State Environmental Protection Agency	21,954,789.29	25,679,248.03	3,724,458.74	17,641,007.13
91	053505300100	Ekiti State Waste Management Board	72,000,235.21	72,000,235.21	-	27,871,762.42

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			N	N	N	N
92	055100100100	Ministry Of Local Government Affairs	72,556,432.25	81,388,513.84	8,832,081.59	51,094,724.36
93	055100200100	Ministry of Chieftaincy Affairs & Home Affairs (Bureau Of Chieftaincy Affairs)	28,284,791.53	34,526,333.24	6,241,541.71	23,432,354.53
94	055100300100	Ministry of Rural And Community Development (Bureau Of Rural And Community Development)	45,636,525.76	51,446,966.11	5,810,440.35	34,541,929.27
		TOTAL SOCIAL SECTOR	20,281,785,326.69	22,658,171,100.30	2,376,385,773.61	16,044,124,525.78
		SUMMARY OF PERSONNEL COST ON SECTOR				
	A	ADMINISTRATION SECTOR	4,754,837,603.12	5,494,283,405.92	739,445,802.80	2,817,266,180.24
	B	ECONOMIC SECTOR	3,656,583,888.45	4,221,073,688.15	564,489,799.70	2,852,830,971.60
	C	LAW AND JUSTICE SECTOR	282,980,073.57	307,850,744.55	24,870,670.98	236,013,419.69
	D	REGIONAL SECTOR	19,414,006.81	22,012,953.30	2,598,946.49	14,420,728.51
	E	SOCIAL SECTOR	20,281,785,326.69	22,658,171,100.30	2,376,385,773.61	16,044,124,525.78
		TOTAL (A)	28,995,600,898.64	32,703,391,892.22	3,707,790,993.58	21,964,655,825.82
		LEAVE BONUS	-			712,058,003.29
		PALLIATIVE	-			383,505,000.00
		CORPERS ALLOWANCE	51,650,968.32			55,983,715.81
		REPATRIATION	20,409,754.79			15,738,214.67
		LOCUM / INTERN	7,899,371.72			5,743,523.68
		TOTAL (B)	79,960,094.83	-	-	1,173,028,457.45
		GRAND TOTAL OF CASH (A+B)	29,075,560,993.47	32,703,391,892.22	3,707,790,993.58	23,137,684,283.27

NOTE 62: SOCIAL BENEFITS & SOCIAL CONTRIBUTION

CODE	DETAILS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
		₦	₦	₦	₦
22010102	PENSION	9,109,126,526.20	9,741,194,662.60	632,068,136.40	7,222,677,460.14
22010101	GRATUITY	5,400,000,000.00	5,546,084,051.24	146,084,051.24	1,200,000,000.00
22010104	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	42,389,299.49	-	(42,389,299.49)	229,647,971.51
21020202	10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	262,648,444.85	342,879,463.60	80,231,018.75	289,159,032.83
22010103	DEATH BENEFIT	-	-	-	-
21020202	5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	144,235,677.30	219,045,745.14	74,810,067.84	122,045,573.10
22020649	ACTUARIAL VALUATION	-	-	-	-
21020101	NON-REGULAR ALLOWANCE		-	-	
	TOTAL	14,958,399,947.84	15,849,203,922.58	890,803,974.74	9,063,530,037.58

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2024 ₦	FINAL BUDGET 2024 ₦	VARIANCE ₦	ACTUAL 2023
1	220201	TRAVEL & TRANSPORT- GENERAL	8,173,460,453.75	15,177,389,308.92	7,003,928,855.17	4,264,328,273.99
2	220202	UTILITIES-GENERAL	252,650,591.05	253,737,500.00	1,086,908.95	144,749,611.73
3	220203	MATERIALS & SUPPLIES-GENERAL	2,524,672,145.46	3,995,463,193.87	1,470,791,048.41	690,993,403.60
4	220204	MAINTENANCE SERVICES-GENERAL	2,869,105,312.97	3,083,362,220.42	214,256,907.45	1,711,428,412.84
5	220205	TRAINING GENERAL	1,489,120,142.46	1,566,266,674.61	77,146,532.15	518,974,372.65
6	220206	OTHER SERVICES- GENERAL	31,071,748,055.48	32,837,966,889.02	1,766,218,833.54	21,210,544,060.64
7	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL	452,449,172.83	496,118,758.27	43,669,585.44	572,727,127.66
8	220208	FUEL & LUBRICANTS- GENERAL	2,579,051,882.97	2,670,501,441.73	91,449,558.76	726,102,088.50
9	220209	FINANCIAL CHARGES- GENERAL	1,002,386,690.65	-	(1,002,386,690.65)	240,950.00
10	220210	MISCELLANEOUS EXPENSES GENERAL	5,803,634,335.86	8,839,076,241.27	3,035,441,905.41	4,896,387,998.75
		TOTAL	56,218,278,783.48	68,919,882,228.11	12,701,603,444.63	34,736,476,300.36

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

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦	₦	₦	
1	220401	GRANTS TO PARASTATALS	43,377,546,675.85	43,881,859,296.58	504,312,620.73	12,659,207,454.96
		TOTAL	43,377,546,675.85	43,881,859,296.58	504,312,620.73	12,659,207,454.96

NOTE 65: SUBSIDIES (ACTUAL CASH PAYMENT)

S/NO	DETAILS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦	₦	₦
				-	
				-	
	TOTAL	-	-	-	-

NOTE 66: PUBLIC DEBT (ACTUAL CASH PAYMENT)

CODE	DETAILS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
		₦	₦	₦	₦
220602	DOMESTIC LOAN INTEREST CHARGES	6,299,172,810.16	8,442,340,706.55	214,636,055.99	5,447,127,289.28
220601	FOREIGN LOAN INTEREST CHARGES	1,928,531,840.40			318,985,369.86
	TOTAL (A)	8,227,704,650.56	8,442,340,706.55	214,636,055.99	5,766,112,659.14

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

SUPPL. NO					
		ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
		₦	₦	₦	
9A	Special Programmes/Projects	36,185,993,952.22	41,972,668,284.61	473,628,574.65	2,595,285,076.71
9B	Projects Financed by grants	5,313,045,757.74			1,658,032,333.43
	TOTAL	41,499,039,709.96	41,972,668,284.61	473,628,574.65	4,253,317,410.14

NOTE 68: CASH RECEIPT FROM DISPOSAL OF ASSET

S/NO	DETAILS	2024	2023
		₦	₦
	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 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦	₦	₦	
	010000000000	Administration Sector				
1	011100100100	Government House And Protocol	145,210,208.60	3,171,224,753.22	3,026,014,544.62	732,959,613.00
2	011100100200	Deputy Governor's Office	-	28,000,000.00	28,000,000.00	82,640,471.81
3	011100201400	Special Adviser Development Matters	-		-	-
4	011100201500	Ekiti State Special Adviser On Social Investment Programme	-		-	-
5	011111201500	Independent Project Monitoring Office	-	50,000,000.00	50,000,000.00	
6	011100300100	Ekiti State Boundary Commission	-	10,000,000.00	10,000,000.00	-
7	011100400100	Ekiti State Sustainable Development Goal	33,478,632.23	140,000,000.00	106,521,367.77	7,000,000.00
8	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	1,232,921,237.50	1,315,378,333.99	82,457,096.49	-
9	011100500300	Ekiti State Mortgage Board	-	20,000,000.00		
10	011100600100	Ekiti State Emergency Management Agency	43,160,000.00	166,208,900.00	123,048,900.00	44,560,250.00
11	011100700100	Ekiti State Bureau Of Public Procurement	215,051,925.00	245,000,000.00	29,948,075.00	2,119,750.00
12	011101000100	Office Of Transformation And Strategy	49,703,431.25	81,474,625.00	31,771,193.75	-
13	011102100100	Ekiti State Liaison Office Abuja	-	5,000,000.00	5,000,000.00	-
14	011102100500	Ekiti State Liaison Office Lagos	-	29,500,000.00	29,500,000.00	-
15	011103300100	Ekiti State Aid Control Agency	3,000,000.00	12,000,000.00	9,000,000.00	2,500,000.00
16	011103700100	Muslim Pilgrim Board	-	15,000,000.00	15,000,000.00	-
17	011103800100	Christian Pilgrim Board	-	-	-	-
18	011110100100	Bureau Of Special Projects	926,150,001.48	2,275,000,000.00	1,348,849,998.52	296,843,800.23
19	011111200100	General Adminsitration Department	596,071,060.43	1,679,975,890.78	1,083,904,830.35	1,680,875,325.15
20	011111200300	Utility Service Department	-	-	-	-
21	011100201900	Capital Development Authority	-	95,000,000.00	95,000,000.00	
22	011111300100	Ekiti State Pension Commission	-	6,000,000.00	6,000,000.00	-
23	011111300200	Pension Transition Arrangement Department	-	5,000,000.00	5,000,000.00	-
24	011200100100	Ekiti State House Of Assembly	-	1,109,993,284.39	1,109,993,284.39	136,489,432.53
25	011200200100	House Of Assembly Service Commission	-	90,000,000.00	90,000,000.00	2,338,438.40
26	012300100100	Ministry Of Information And Value Orientation	-	100,529,282.49	100,529,282.49	20,700,000.00
27	012300300100	Broadcasting Service Of Ekiti State	4,000,000.00	54,000,000.00	50,000,000.00	-
28	012500100100	Head Of Service	4,870,000.00	5,000,000.00	130,000.00	-
29	012500600100	Office Of Establishment And Service Matters	-	90,000,000.00	90,000,000.00	-
30	012500700100	Office Of Capacity Development And Reform	-	150,000,000.00	150,000,000.00	-
31	014000100100	Ekiti State Auditor General Office	-	185,000,000.00	185,000,000.00	12,430,836.60
32	014000200100	Local Government Auditor General Office	37,500,000.00	190,000,000.00	152,500,000.00	-
33	014000300100	Ekiti State Audit Service Commission	53,000,000.00	93,632,850.00	40,632,850.00	4,492,167.00
34	014700100100	Ekiti State Civil Service Commission	-	14,000,000.00	14,000,000.00	1,300,000.00
35	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-
36	016100100100	Secretary To The State Government	-	-	-	-

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

S/N	Administrative Code	Description	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦	₦	₦	
37	016101300200	Political And Economic Affairs	-	1,500,000,000.00	1,500,000,000.00	-
38	016101300400	Political And Inter-Party	-	-	-	-
39	016101700100	Cabinet And Special Services	115,176,845.80	120,000,000.00	4,823,154.20	-
40	016101700300	Ekiti State Security Trust Fund	-	-	-	-
		LESS: SPECIAL PROGRAMME/PROJECTS	(1,741,513,439.55)	(2,269,407,616.48)		
		SUB TOTAL ADMIN	1,717,779,902.74	10,782,510,303.39	9,572,624,577.58	3,027,250,084.72
					-	
	020000000000	Economic Sector			-	
41	021500100100	Ministry Of Agriculture And Food Security	3,664,496,610.88	4,441,506,550.00	777,009,939.12	94,298,904.25
42	021510200100	Agricultural Development Programme	9,221,000.00	55,000,000.00	45,779,000.00	2,700,000.00
43	021510900100	Ekiti State Forestry Commission	32,008,125.00	55,000,000.00	22,991,875.00	5,000,000.00
44	021511000100	Fountain Marketing Agricultural Agency	35,000,000.00	40,000,000.00	5,000,000.00	-
45	021511600100	Fadama Project	3,407,445,130.00	3,407,445,130.00	-	720,000,000.00
46	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	50,000,000.00	50,000,000.00	-
47	021511800100	Ekiti State Rural Access And Agricultural Marketing Project (Raamp)	1,500,000,000.00	1,600,000,000.00	100,000,000.00	-
48	022000100100	Ministry Of Finance	13,548,950,933.81	15,300,228,950.53	1,751,278,016.72	291,067,377.09
49	022000700100	Office Of The Accountant General	386,962,423.74	583,633,270.79	196,670,847.05	12,118,500.00
50	022000701100	Central Internal Audit	-	9,438,676.34	9,438,676.34	-
51	022000800100	Ekiti State Board Of Internal Revenue Service	70,529,499.34	400,000,000.00	329,470,500.66	49,913,099.79
52	022000800200	Signage And Advertisement Agency	3,500,000.00	16,857,448.46	13,357,448.46	-
53	022000800300	Ekiti State Lotteries Commission	7,224,637.89	23,000,000.00	15,775,362.11	-
54	022200100100	Ministry Of Investment, Trade And Innovations	146,188,966.91	2,293,412,850.00	2,147,223,883.09	16,030,500.00
55	022200900100	Technical Adviser On Ekiti Knowledge Zone	-	98,000,000.00	98,000,000.00	-
56	022205200100	Ekiti State Investment Promotion Agency	6,190,000.00	90,900,000.00	84,710,000.00	29,457,518.75
57	022205200200	Ekiti State Community and Social Development Agency	4,354,693,200.00	4,356,093,200.00	1,400,000.00	900,000,000.00
58	022205200300	Ekiti State Social Investment Programme	2,097,631,541.50	2,097,631,541.50	-	593,836,500.00
59	022700100100	Ministry of Wealth Creation And Employment (Bureau Of Employment, Labour A	142,960,000.00	335,000,000.00	192,040,000.00	-
60	022700700100	Job Creation And Employment Agency	439,604,000.00	529,229,000.00	89,625,000.00	200,000,000.00
61	022700600100	Office of Human Capital Development and Allied Matters	-	34,000,000.00	34,000,000.00	
62	022800100100	Bureau Of Information, Communication And Technology (ICT)	101,804,805.89	102,400,000.00	595,194.11	33,434,232.48
63	026200100100	Ministry of Innovations, Science and Technology	25,820,000.00	387,600,000.00	361,780,000.00	
64	023100100100	Ekiti State Electricity Board	2,519,377,038.48	2,976,960,888.52	457,583,850.04	698,944,744.82
65	023100100300	Ekiti State Office Of Energy Matters	-	-	-	-
66	023300100100	Ekiti State Mineral Resources Development Agency	-	31,000,000.00	31,000,000.00	-
67	023400100100	Ministry Of Works And Transportation	65,521,517,558.69	67,483,608,283.42	1,962,090,724.73	16,795,971,365.89
68	023400100400	Ekiti State Public Works Corporation	626,687,223.11	640,400,000.00	13,712,776.89	-
69	023500100100	Ministry Of Transportation	15,573,475,157.86	16,033,719,702.16	460,244,544.30	

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

S/N	Administrative Code	Description	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			N	N	N	
70	023400100300	Ekiti State Traffic Management Agency	33,259,000.00	80,000,000.00	46,741,000.00	-
71	023400100500	Department Of Public Transportation	-		-	-
72	023600100100	Ministry Of Arts, Culture And Creative Economy	264,444,400.00	664,660,000.00	400,215,600.00	-
73	023600100200	Bureau of Tourism	136,458,901.30	317,734,568.38	181,275,667.08	
74	023800100100	Ministry Of Budget And Planning	4,382,875,626.76	32,423,657,046.17	28,040,781,419.41	1,554,762,037.46
75	023800200100	State Bureau Of Statistics	56,994,250.00	117,000,000.00	60,005,750.00	17,798,000.00
76	025000100100	Fiscal Responsibility Commission	-	15,000,000.00	15,000,000.00	-
77	025200100100	Ekiti State Water Corporation	365,552,352.96	956,278,283.00	590,725,930.04	14,000,000.00
78	025200100200	State Rural Water Supply And Sanitation Agency	386,555,399.36	621,108,026.90	234,552,627.54	78,388,591.56
79	025300100100	Ministry Of Physical And Urban Development	14,236,350.00	150,000,000.00	135,763,650.00	5,000,000.00
80	025301000100	Ekiti State Housing Corporation	-	84,000,000.00	84,000,000.00	-
81	026000100100	Bureau Of Lands	2,627,284,487.22	2,816,882,095.96	189,597,608.74	124,851,040.30
82	026000100200	Office Of Surveyor General	4,500,000.00	92,000,000.00	87,500,000.00	1,000,000.00
83	026000100400	Urban Renewal Agency	300,000,000.00	810,000,000.00	510,000,000.00	16,491,976.00
84	026100100100	Ministry Of Infrastructure And Public Utilities	202,149,790.00	471,000,000.00	268,850,210.00	226,875,269.34
85	026100100400	Ekiti State Water Sector Regulatory Agency	70,503,112.95	93,476,125.00	22,973,012.05	-
		LESS: SPECIAL PROGRAMME/PROJECTS	(32,322,518,689.87)	(37,657,223,902.85)		
		SUB TOTAL ECONOMIC	87,245,657,712.12	125,527,637,734.28	38,281,980,022.16	22,481,939,657.73
86	030000000000	Law & Justice Sector			-	-
87	031800100100	The Judiciary	-	581,500,000.00	581,500,000.00	578,006,000.00
88	031801100100	Ekiti State Judicial Service Commission	-	100,000,000.00	100,000,000.00	-
89	031800100100	Ekiti State Customary Court of Appeal	-	131,000,000.00		-
90	032600100100	Ministry Of Justice	-	84,358,413.08	84,358,413.08	-
91	032600100200	Ekiti State Citizen's Right	-	-	-	-
92	032600100300	Office Of Public Defender	-	25,000,000.00	25,000,000.00	30,000,000.00
93	032600100400	Ekiti State Law Reform Commission	48,210,600.00	223,351,900.63	175,141,300.63	15,000,000.00
		LESS: SPECIAL PROGRAMME/PROJECTS	(48,210,600.00)	(307,710,313.71)		
		SUB TOTAL LAW & JUSTICE	-	837,500,000.00	837,500,000.00	623,006,000.00
					-	
	040000000000	Regional Sector			-	
94	045102100100	Ministry Of Regional and Special Duties	-	23,000,000.00	23,000,000.00	-
95	045102100200	Serve EKS Steering Committee	-	-	-	-
96	045102100300	Serve EKS	-	-	-	-
97	045102100400	Subvention To Dawn Commission	-	-	-	-
		LESS: SPECIAL PROGRAMME/PROJECTS		(2,000,000.00)		
		SUB TOTAL REGIONAL	-	21,000,000.00	21,000,000.00	-

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

S/N	Administrative Code	Description	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦	₦	₦	
					-	
	050000000000	Social Sector			-	
98	051300100100	Ministry Of Youth And Sport Development	139,321,166.66	307,640,310.26	168,319,143.60	9,500,000.00
99	051305200100	Ekiti State Sport Council	45,307,500.00	553,415,271.49	508,107,771.49	9,737,000.00
100	051305300100	Ekiti State Office Of Disability	85,640,910.00	108,558,608.65	22,917,698.65	3,451,000.00
101	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	146,537,500.00	532,675,825.89	386,138,325.89	32,481,000.00
102	051700100100	Ministry Of Education, Science And Technology	-	315,000,000.00	315,000,000.00	8,000,000.00
103	051700100400	Ekiti State Library Board	-	50,000,000.00	50,000,000.00	-
104	051700100500	Education Trust Funds	-	10,500,000.00	10,500,000.00	-
105	051700100600	State Universal Basic Education Board (SUBEB)	1,395,784,959.14	2,630,000,000.00	1,234,215,040.86	-
106	051701000100	Agency For Adult And Non Formal Education	-	49,178,666.00	49,178,666.00	-
107	051702600100	School Of Agriculture And Enterprise Agency	8,441,250.00	20,800,000.00	12,358,750.00	-
108	051702600200	Ekiti State University	-	-	-	-
109	051702600300	Bamidele Olumilua University Of Education	-		-	-
110	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	-	60,000,000.00	60,000,000.00	-
111	051702600500	Ekiti State Polytechnic, Isan Ekiti	19,511,705.30	285,000,000.00	265,488,294.70	36,427,267.97
112	051705300100	Ekiti State Board For Technical And Vocational Education	-	115,000,000.00	115,000,000.00	9,516,518.13
113	051705400100	Ekiti State Scholarship Board	2,000,000.00	3,800,000.00	1,800,000.00	-
114	051705500100	Ekiti State Teaching Service Commission	-	5,000,000.00	5,000,000.00	-
115	052100100100	Ministry Of Health And Human Services	5,596,198,876.56	7,011,633,590.66	1,415,434,714.10	505,509,997.30
116	052100200100	Ekiti State Health Insurance Scheme	100,000,000.00	110,000,000.00	10,000,000.00	50,000,000.00
117	052100300100	Primary Healthcare Development Agency	17,421,120.00	30,060,000.00	12,638,880.00	7,795,000.00
118	052102600100	Ekiti State University Teaching Hospital	-	148,766,192.68	148,766,192.68	-
119	052110200100	Hospital Management Board	2,850,000.00	9,497,979.93	6,647,979.93	-
120	052110400100	Ekiti Drugs Health Supplies Management (Central Medical Stores)	-	75,000,000.00	75,000,000.00	-
121	053500100100	Ministry Of Environment	90,238,931.00	108,000,000.00	17,761,069.00	-
122	053501600100	State Environmental Protection Agency	522,092,422.51	616,403,742.51	94,311,320.00	76,334,420.00
123	053505300100	Ekiti State Waste Management Board	760,373,671.12	800,373,671.12	40,000,000.00	224,187,659.50
124	055100100100	Ministry Of Local Government Affairs	-	20,000,000.00	20,000,000.00	-
125	055100200100	Ministry of Chieftaincy and Home Affairs	-	10,000,000.00	10,000,000.00	-
126	055100300100	Ministry Of Rural And Community Development	402,003,932.00	408,526,500.00	6,522,568.00	-
		External Finances with Draw Down	-		-	-
		LESS: SPECIAL PROGRAMME/PROJECTS	(2,073,751,222.80)	(1,736,326,451.57)		
		SUB TOTAL SOCIAL	7,259,972,721.49	12,658,503,907.62	5,398,531,186.13	972,939,862.90

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

S/N	Administrative Code	Description	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			N	N	N	
		TOTAL ADMINISTRATION SECTOR	1,717,779,902.74	10,782,510,303.39	9,064,730,400.65	3,027,250,084.72
		TOTAL ECONOMIC SECTOR	87,245,657,712.12	125,527,637,734.28	38,281,980,022.16	22,481,939,657.73
		TOTAL LAW & JUSTICE SECTOR	-	837,500,000.00	837,500,000.00	623,006,000.00
		TOTAL REGIONAL SECTOR	-	21,000,000.00	21,000,000.00	-
		TOTAL SOCIAL SECTOR	7,259,972,721.49	12,658,503,907.62	5,398,531,186.13	972,939,862.90
		TOTAL (A)	96,223,410,336.35	149,827,151,945.29	53,603,741,608.94	27,105,135,605.35
		(B) OTHER: EXTERNAL FINANCES WITH DRAW DOWN				
		ADMINISTRATION SECTOR				
		SDG	-			-
		ECONOMIC SECTOR				
	Anex i	WORLD BANK ASSISTED PROJECT(PFMU)	20,956,342,633.62			9,402,563,417.19
		LESS: SPECIAL PROGRAMME/PROJECTS	(2,247,245,269.06)	(2,128,698,502.67)		
		TOTAL ECONOMIC SECTOR	18,709,097,364.56	(2,128,698,502.67)		
		LAW & JUSTICE SECTOR				
		REGIONAL SECTOR				
		SOCIAL SECTOR				
	Anex ii	EDUCATION TRUST FUND	1,507,621,350.18			572,003,055.23
		SUBEB	2,588,360,505.56			122,695,053.53
		HEALTH PROJECTS FINANCED BY AIDS & GRANTS	1,004,278,435.57			481,341,022.31
		PRIMARY HEALTH CARE	468,199,788.59			
		LESS: SPECIAL PROGRAMME/PROJECTS	(3,065,800,488.68)	(2,904,073,266.76)		
		TOTAL SOCIAL SECTOR	2,502,659,591.22	(2,904,073,266.76)		1,176,039,131.07
		TOTAL EXTERNAL FINANCES WITH DRAW DOWN (B)	21,211,756,955.78	(5,032,771,769.43)		10,578,602,548.26
		TOTAL (A+B)	117,435,167,292.13	144,794,380,175.86		37,683,738,153.61
		SUMMARY BY SECTORS				
		TOTAL ADMINISTRATION SECTOR	1,717,779,902.74	10,782,510,303.39		2,952,765,034.52
		TOTAL ECONOMIC SECTOR	105,954,755,076.68	123,398,939,231.61		28,896,637,950.00
		TOTAL LAW & JUSTICE SECTOR	-	837,500,000.00		608,006,000.00
		TOTAL REGIONAL SECTOR	-	21,000,000.00		-
		TOTAL SOCIAL SECTOR	9,762,632,312.71	9,754,430,640.86		973,011,758.95
		GRAND TOTAL	117,435,167,292.13	144,794,380,175.86		33,430,420,743.47

NOTE 71: PROCEEDS FROM FOREIGN LOAN

S/NO	PROJECT	2024	2023
		₦	₦
1	CONDITIONAL CASH TRANSFER	63,781,400.00	94,212,000.00
2	CoPREP	-	151,428,300.00
3	NASSNP	20,833,550.00	-
4	RAAMP	4,067,925,345.00	110,179,993.19
5	IDEA	34,258,387.50	114,029,294.61
6	AGILE	4,932,881,662.00	5,273,549,790.69
7	IMPACT	2,660,208,547.50	3,000,617,939.17
8	SURWASH	-	283,773,855.00
9	L-PRES	600,000,000.00	-
10	NFWP-SU	2,251,562,205.00	-
11	EKZ	1,567,500,000.00	-
	TOTAL	16,198,951,097.00	9,027,791,172.66

NOTE 72: PROCEEDS FROM DOMESTIC LOANS

S/NO	FACILITY	2024	2023
		₦	₦
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	-	-
5	EXCESS CRUDE ACCOUNT	2,722,353,990.97	-
	TOTAL	2,722,353,990.97	1,558,096,258.97

NOTE 73: LOAN REPAYMENTS

S/NO	DETAILS	2024	2023
		₦	₦
1	Foreign Loan	6,742,730,882.40	1,793,111,525.73
2	Domestic Loan	54,603,122,607.28	5,770,926,124.37
	TOTAL	61,345,853,489.68	7,564,037,650.10

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

			120101	120201	120204	120205	120206	120207	120208	120209	120210				
S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings -General	Rent On Government Buildings -	Rent On Land & Others - General	Repayments - General	Total Actual 2024	FINAL BUDGET 2024	VARIANCE	Total Actual 2023
			N	N	N	N	N	N	N	N	N	N	N		
		ADMINISTRATION SECTOR													
1	011100100100	Government House And Protocol	-	-	2,200,000.00	-	-	-	-	-	-	2,200,000.00		2,200,000.00	500,000.00
2	011100200800	Special Adviser Communication And Strategy	-	-	-	-	-	-	-	-	-	-		-	-
	011111201600	Ekiti State Bureau of Local Content											8,000,000.00		
3	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-	-	-	-	-	-	-	500,000.00	(500,000.00)	-
4	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	176,000.00	-	-	-	-	-	-	-	176,000.00	1,510,648.61	(1,334,648.61)	-
5	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-	-	42,550,000.00	-	-	-	42,550,000.00	58,000,000.00	(15,450,000.00)	27,395,000.00
6	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-	-	1,430,800.00	-	-	-	1,430,800.00	1,200,000.00	230,800.00	997,000.00
7	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-	-	2,569,700.00	-	-	-	1,430,800.00	3,000,000.00	(1,569,200.00)	997,000.00
8	011103700100	Muslim Pilgrim Board	-	-	-	-	859,500.00	-	-	-	-	859,500.00	859,500.00	-	864,048.00
9	011103800100	Christian Pilgrim Board	-	-	-	-	170,000.00	-	-	-	-	170,000.00	864,048.75	(694,048.75)	146,000.00
10	011110100100	Bureau Of Special Projects	-	-	250,000.00	1,000.00	-	-	-	-	-	251,000.00	500,000.00	(249,000.00)	-
11	011111200100	General Administration Department	-	-	1,500,000.00	-	494,400.00	-	-	-	-	1,994,400.00	3,500,000.00	(1,505,600.00)	2,346,750.00
12	011111200200	Petroleum Product Consumer Protection Agency	-	-	-	490,000.00	-	-	-	-	-	490,000.00	1,000,000.00	(510,000.00)	985,000.00
	011111201600	Bureau of Local Contents	-	-	3,486,100.00	502,150.00	380,000.00								
13	011111300100	Ekiti State Pension Commission	-	-	-	-	-	-	-	-	-	-	-	-	21,000.00
14	011111300200	Pension Transition Arrangement Department	-	-	-	-	2,526,360.00	-	-	-	-	2,526,360.00	3,024,170.61	(497,810.61)	2,476,700.00
15	011111400100	Chief Press Secretary	-	-	-	-	-	-	-	-	-	-	-	-	-
16	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-
17	011200100100	Ekiti State House Of Assembly	-	-	-	-	-	-	-	-	-	-	3,164,048.75	(3,164,048.75)	-
18	011200200100	House Of Assembly Service Commission	-	-	-	-	346,900.00	-	-	-	-	346,900.00	400,000.00	(53,100.00)	53,100.00
		Ekiti State Legislative Loans Board		-	-	535,000.00	-	-	-	-	-		200,000.00		
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-	-	-	-	-	-	-		-	-
	012300200100	Government Printing Press													
21	012500600100	Office Of Establishment And Service Matters	-	-	1,002,500.00	1,974,000.00	2,521,900.00	-	-	-	-	5,498,400.00	5,000,000.00	498,400.00	1,714,150.00
22	012500700100	Office Of Capacity Development And Reform	-	-	690,000.00	-	795,050.00	-	-	-	-	1,485,050.00	1,500,000.00	(14,950.00)	1,213,122.50
	012500700300	Staff Development Centre	-	-	52,500.00		110,000.00						1,000,000.00		
23	014000100100	Ekiti State Auditor General Office	-	-	-	-	-	75,000.00	-	-	-	75,000.00	200,000.00	(125,000.00)	460,000.00
24	014000200100	Local Government Auditor General Office	-	-	-	-	-	-	-	-	-	-	-	-	116,500.00
25	014700100100	Ekiti State Civil Service Commission	-	-	-	2,730,100.00	8,144,127.00	-	-	-	-	10,874,227.00	10,000,290.54	873,936.46	2,253,030.00
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
	011101000100	Office of Transformation, Strategy & Service Delivery	-	-	-	-	-	-	-	-	-	-			100,000.00
27	016101700100	Cabinet And Special Services	-	-	-	-	10,000.00	625,500.00	-	-	-	635,500.00	1,500,000.00	(864,500.00)	1,165,000.00
		TOTAL ADMINISTRATION SECTOR	-	176,000.00	9,181,100.00	6,232,250.00	16,358,237.00	47,251,000.00	-	-	-	72,993,937.00	104,922,707.26	(31,928,770.26)	43,803,400.50
														-	

S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	120101	120201	120204	120205	120206	120207	120208 Rent On Government Buildings -	120209 Rent On Land & Others - General	120210 Repayments - General	Total Actual 2024	FINAL BUDGET 2024	VARIANCE	Total Actual 2023
			N	N	N	N	N	N	N	N	N	N	N		
		ECONOMIC SECTOR												-	
28	021500100100	Ministry Of Agriculture And Food Security	-	1,340,000.00	27,266,500.00	49,728,500.00	900,000.00	1,040,500.00	-	962,500.00	-	81,238,000.00	80,000,000.00	1,238,000.00	57,652,000.00
29	021510200100	Agricultural Development Programme	-	-	-	-	-	246,000.00	-	-	-	246,000.00	1,300,000.00	(1,054,000.00)	54,000.00
30	021510900100	Ekiti State Forestry Commission	-	12,468,000.00	44,015,590.00	5,232,850.00	5,558,400.00	7,867,382.50	-	-	-	75,142,222.50	73,000,000.00	2,142,222.50	69,426,020.00
31	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-	1,152,319.00	-	-	-	-	1,152,319.00	4,000,000.00	(2,847,681.00)	1,482,000.47
32	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-	-	-	-	15,372,500.00	-	15,372,500.00	14,600,000.00	772,500.00	1,796,850.00
	021511800100	Ekiti State Rural Access And Agricultural Marketing Project											20,000,000.00		
33	022000100100	Ministry Of Finance	-	-	250,000.00	22,500.00	-	-	-	-	-	272,500.00	500,024.37	(227,524.37)	402,500.00
34	022000700100	Office Of The Accountant General	-	-	-	-	-	-	-	-	-	-	-	-	-
35	022000800100	Ekiti State Board Of Internal Revenue Service	16,165,928,100.94	308,698,169.52	84,512,226.60	584,775.37	49,786,893.29	33,442,900.00	-	-	-	16,642,953,065.72	12,191,000,000.00	4,451,953,065.72	15,629,161,525.42
36	022000800200	Signage And Advertisement Agency	-	-	94,327,708.00	-	-	-	-	-	-	94,327,708.00	90,000,000.00	4,327,708.00	67,466,241.00
37	022000800300	Lottery Commission	-	-	-	-	-	101,399,976.00	-	-	-	101,399,976.00	130,000,000.00	(28,600,024.00)	81,405,000.00
38	022200100100	Ministry Of Investment, Trade And Innovations	-	-	22,949,009.00	-	-	23,475,046.20	-	-	-	46,424,055.20	60,000,000.00	(13,575,944.80)	48,525,560.00
39	022200600100	Cooperative Department & Coop. College Ijero Ekiti	-	-	-	-	200,000.00	-	-	-	-	200,000.00	2,592,146.24	(2,392,146.24)	-
40	022200900100	Technical Adviser On Ekiti Knowledge Zone	-	-	-	-	-	-	-	-	-	-	2,202,437.34	(2,202,437.34)	-
41	022201000100	Monitoring And Supervision Of Cooperative Societies	-	-	-	-	-	-	-	-	-	-	-	-	-
42	022201800100	State Cooperative Advisory Board	-	-	-	-	-	-	-	-	-	-	-	-	-
43	022205200100	Ekiti State Investment Promotion Agency	-	-	-	-	-	-	-	-	-	-	5,202,437.34	(5,202,437.34)	-
45	022700100100	Ministry Of Wealth Creation And Employment (Bureau Of Employment,	-	-	-	-	1,500.00	-	-	-	-	1,500.00	1,000,000.00	(998,500.00)	-
46	023100100100	Ekiti State Electricity Board	-	660,000.00	-	-	1,459,756.00	-	-	-	-	2,119,756.00	2,120,000.00	(244.00)	629,530.00
	023100100400	Ekiti State Electricity Regulaory Bureau	-	-	175,000.00								1,150,000.00		
47	023300100100	Ekiti State Mineral Resources Development Agency	-	-	15,100,000.00	-	-	-	-	-	-	15,100,000.00	14,400,000.00	700,000.00	7,400,000.00
48	023400100100	Ministry Of Works	-	-	31,840,000.00	-	-	-	-	-	-	31,840,000.00	130,000,000.00	(98,160,000.00)	129,656,151.00
	023500100100	Ministry Of Transportation	-	-	-	107,288,350.00	-	-					150,000,000.00		
49	023400100200	Planning Research And Statistics	-	-	-	-	-	-	-	-	-	-	-	-	-
50	023400100300	Ekiti State Traffic Management Agency	-	-	-	16,124,001.00	-	-	-	-	-	16,124,001.00	25,000,000.00	(8,875,999.00)	16,752,205.00
51	023400100400	Ekiti State Public Works Corporation	-	-	-	-	-	-	-	-	-	-	427,387.48	(427,387.48)	55,000.00
52	023400100500	Department Of Public Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
54	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-	-	1,172,430.00	30,000.00	-	-	1,202,430.00	2,000,000.00	(797,570.00)	-
55	023600100200	Bureau of Tourism	-	-	140,000.00	-	-	1,200,000.00	-	-	-	1,340,000.00	50,000,000.00	(48,660,000.00)	1,335,000.00
56	023600100300	Council For Art And Culture	-	-	-	-	-	-	-	-	-	-	-	-	-
57	025200100100	Ekiti State Water Corporation	-	-	120,000.00	-	-	54,975,646.35	-	-	-	55,095,646.35	32,500,000.00	22,595,646.35	24,813,914.56
58	025200100200	State Rural Water Supply And Sanitation Agency	-	2,610,000.00	-	-	-	-	-	-	-	2,610,000.00	4,500,000.00	(1,890,000.00)	5,155,200.00
59	026100100400	Ekiti State Water Sector Regulatory Agency	-	-	3,123,888.56	-	-	-	-	-	-	-	2,000,000.00		
60	025300100100	Ministry Of Physical Planning And Urban Development	-	-	116,802,777.30	30,000.00	1,642,150.00	11,875,691.18	-	-	-	130,350,618.48	176,266,066.50	(45,915,388.02)	150,104,198.41
61	025301000100	Ekiti State Housing Corporation	-	-	23,057,397.45	266,307.35	14,189,494.00	109,468,015.29	-	56,424,426.01	-	203,405,640.10	200,000,000.00	3,405,640.10	160,129,948.54
		Ekiti State Staff Housing Loans Board				30,042.50									
62	026000100100	Bureau Of Lands	-	-	235,940,864.89	175,943,984.97	6,777,765.00	59,394,100.08	-	1,113,400.00	-	479,170,114.94	540,000,000.00	(60,829,885.06)	433,712,448.66
	026000100500	Geospatial Data Centre			500.00		1,000.00	2,107.50					10,000.00		
63	026000100200	Office Of Surveyor General	-	-	13,858,117.00	16,638,711.00	-	6,000.00	-	-	-	30,502,828.00	36,000,000.00	(5,497,172.00)	20,860,215.00
64	026000100400	Urban Renewal Agency	-	-	-	-	-	-	-	-	-	-	2,000,000.00	(2,000,000.00)	-
65	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	9,017,700.00	1,770,000.00	-	12,000.00	-	-	-	10,799,700.00	10,000,000.00	799,700.00	5,674,000.00
		TOTAL ECONOMIC SECTOR	16,165,928,100.94	325,776,169.52	722,497,278.80	373,660,022.19	81,669,277.29	405,577,795.10	30,000.00	73,872,826.01	-	18,038,390,581.29	14,053,770,439.27	3,984,620,142.02	16,913,649,508.06

			120101	120201	120204	120205	120206	120207	120208	120209	120210				
S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings -General	Rent On Government Buildings -	Rent On Land & Others - General	Repayments - General	Total Actual 2024	FINAL BUDGET 2024	VARIANCE	Total Actual 2023
			N	N	N	N	N	N	N	N	N	N	N		
														-	
		LAW & JUSTICE SECTOR												-	
66	031800100100	The Judiciary	-	-	22,346,138.40	2,840,950.00	422,870.00	1,000.00	-	-	-	25,610,958.40	35,000,000.00	(9,389,041.60)	24,693,370.89
67	031801100100	Ekiti State Judicial Service Commission	-	-	424,500.00	-	-	-	-	-	-	424,500.00	1,000,000.00	(575,500.00)	496,750.00
68	031801100200	Ekiti State Customary Court of Appeal	-	-	1,954,634.53	-	-	-	-	-	-	1,954,634.53		1,954,634.53	695,313.09
69	032600100100	Ministry Of Justice	-	-	224,500.00	979,481,706.76	639,000.00	-	-	-	-	980,345,206.76	610,000,000.00	370,345,206.76	163,957,110.92
		TOTAL LAW & JUSTICE SECTOR	-	-	24,949,772.93	982,322,656.76	1,061,870.00	1,000.00	-	-	-	1,008,335,299.69	646,000,000.00	362,335,299.69	189,842,544.90
														-	
		SOCIAL SECTOR												-	
69	051300100100	Ministry Of Youth And Sport Development	-	-	-	5,005,000.00	-	-	-	-	-	5,005,000.00	5,020,243.73	(15,243.73)	4,100,000.00
70	051305200100	Ekiti State Sport Council	-	-	349,000.00	-	-	-	-	-	-	349,000.00	1,000,000.00	(651,000.00)	386,200.00
71	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	350,000.00	6,028,000.00	555,500.00	-	375,000.00	-	-	-	7,308,500.00	7,500,000.00	(191,500.00)	6,430,500.00
72	051700100100	Ministry Of Education, Science And Technology	-	24,308,000.00	10,434,700.00	75,212,100.00	-	-	-	-	-	109,954,800.00	120,000,000.00	(10,045,200.00)	54,242,620.00
73	051700100400	Ekiti State Libabry Board	-	-	482,000.00	-	-	-	-	-	-	482,000.00	500,000.00	(18,000.00)	77,100.00
75	051700100600	State Universal Basic Education Board (SUBEB)	-	-	1,980,000.00	-	-	-	-	-	-	1,980,000.00	10,000,000.00	(8,020,000.00)	7,520,000.00
76	051701000100	Agency For Adult And Non Formal Education	-	-	373,000.00	120,000.00	30,000.00	-	-	-	-	523,000.00	600,000.00	(77,000.00)	460,200.00
77	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-	120,000.00	-	-	-	-	120,000.00	112,000.00	8,000.00	55,000.00
78	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	46,000.00	150,000.00	-	-	-	-	-	196,000.00	300,000.00	(104,000.00)	50,000.00
79	051705400100	Ekiti State Scholarship Board	-	-	-	-	-	-	-	-	-	-		-	-
80	051705500100	Ekiti State Teaching Service Commission	-	-	-	-	3,076,800.00	-	-	-	-	3,076,800.00	3,000,000.00	76,800.00	417,900.00
81	052100100100	Ministry Of Health And Human Services	-	-	7,826,000.00	910,000.00	-	-	-	-	-	8,736,000.00	10,640,487.47	(1,904,487.47)	7,444,661.25
82	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-	-	-	-	-	-	-		-	-
83	052100300100	Primary Healthcare Development	-	-	-	-	-	-	-	-	-	-		-	-
84	052110200100	Hospital Management Board	-	-	53,691,751.15	10,321,482.00	-	209,982,803.87	-	-	-	273,996,037.02	200,000,000.00	73,996,037.02	173,404,842.04
85	052110400100	MANAGEMENT (Central Medical Stores)	-	-	-	-	7,171,672.07	-	-	-	-	7,171,672.07	7,000,000.00	171,672.07	4,614,909.23
87	053500100100	Ministry Of Environment	-	-	7,500.00	5,562,536.25	-	-	-	-	-	5,570,036.25	5,182,931.62	387,104.63	-
88	053500100200	Monthly Sanitation Exercise	-	-	-	-	-	-	-	-	-	-		-	-
89	053500200200	Monitoring And Task Force On Forest Activities	-	-	-	-	-	-	-	-	-	-		-	-
90	053501600100	State Environmental Protection Agency	-	-	18,405,200.00	2,984,600.00	-	-	-	-	-	21,389,800.00	30,000,000.00	(8,610,200.00)	8,670,600.00

			120101	120201	120204	120205	120206	120207	120208	120209	120210				
S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings -General	Rent On Government Buildings -	Rent On Land & Others - General	Repayments - General	Total Actual 2024	FINAL BUDGET 2024	VARIANCE	Total Actual 2023
			N	N	N	N	N	N	N	N	N	N	N		
91	053505300100	Ekiti State Waste Management Board	-	-	515,076.87	6,391,606.67	-	-	-	-	-	6,906,683.54	15,019,896.93	(8,113,213.39)	8,763,825.60
93	055100100100	Ministry Of Local Government Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-
93	055100200100	Ministry of Chieftaincy & Home Affairs (Bureau Of Chieftaincy Affairs)	-	-	-	1,390,000.00	-	-	-	-	-	1,390,000.00	2,592,146.24	(1,202,146.24)	915,000.00
		TOTAL SOCIAL SECTOR	-	24,658,000.00	100,138,228.02	108,602,824.92	10,398,472.07	210,357,803.87	-	-	-	454,155,328.88	418,467,705.99	35,687,622.89	277,553,358.12
		SUMMARY OF IGR ON SECTOR												-	
	A	ADMINISTRATION SECTOR	-	176,000.00	9,181,100.00	6,232,250.00	16,358,237.00	47,251,000.00	-	-	-	79,198,587.00	104,922,707.26	(25,724,120.26)	45,648,000.50
	B	ECONOMIC SECTOR	16,165,928,100.94	325,776,169.52	722,497,278.80	373,660,022.19	81,669,277.29	405,577,795.10	30,000.00	73,872,826.01	-	18,149,011,469.85	14,053,770,439.27	4,095,241,030.58	16,913,649,508.06
	C	LAW AND JUSTICE SECTOR	-	-	24,949,772.93	982,322,656.76	1,061,870.00	1,000.00	-	-	-	1,008,335,299.69	646,000,000.00	362,335,299.69	189,842,544.90
	D	REGIONAL SECTOR										-	-	-	
	E	SOCIAL SECTOR	-	24,658,000.00	100,138,228.02	108,602,824.92	10,398,472.07	210,357,803.87	-	-	-	454,155,328.88	418,467,705.99	35,687,622.89	277,553,358.12
		GRAND TOTAL	16,165,928,100.94	350,610,169.52	856,766,379.75	1,470,817,753.87	109,487,856.36	663,187,598.97	30,000.00	73,872,826.01	-	19,690,700,685.42	15,223,160,852.52	4,467,539,832.90	17,426,693,411.58

SUPPLEMENTARY NOTE 2 : INTERNAL GENERATED REVENUE BY INSTITUTION AND PARASTATAL

1	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-	87,480,628.79	-	-	-	-	87,480,628.79	110,000,000.00	(22,519,371.21)	85,477,576.88
2	051702600200	Ekiti State University	-	-	7,512,837,184.41	-	-	882,709,381.60	-	-	-	8,395,546,566.01	8,109,578,114.41	285,968,451.60	10,599,318,809.20
3	051702600300	Bamidele Olumilua University Of Education - Ikere Ekiti	-	-	2,214,795,825.00	-	-	595,400,345.94	-	-	-	2,810,196,170.94	2,026,114,374.00	784,081,796.94	2,169,470,250.50
4	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	-	-	587,832,030.00	-	-	-	-	-	-	587,832,030.00	450,412,812.50	137,419,217.50	431,436,400.00
5	051702600500	Ekiti State Polytechnic Isan - Ekiti	-	-	14,116,600.00	-	-	8,648,744.00	-	-	-	22,765,344.00	15,000,000.00	7,765,344.00	20,404,665.00
6	052102600100	Ekiti State University Teaching Hospital	-	-	-	-	-	636,225,031.55	-	-	-	636,225,031.55	500,114,919.69	136,110,111.86	488,090,323.55
7	051700100500	Education Trust Funds	-	-	-	-	-	2,440,300,352.05	-	-	-	2,440,300,352.05	1,500,000,000.00	940,300,352.05	566,201,170.76
		TOTAL (B)	-	-	10,329,581,639.41	-	87,480,628.79	4,563,283,855.14	-	-	-	14,980,346,123.34	12,711,220,220.60	2,269,125,902.74	14,360,399,195.89
		GRAND TOTAL A+ B	16,165,928,100.94	350,610,169.52	11,186,348,019.16	1,470,817,753.87	196,968,485.15	5,226,471,454.11	30,000.00	73,872,826.01	-	34,671,046,808.76	27,934,381,073.12	6,736,665,735.64	31,787,092,607.47

SUPPLEMENTARY NOTE 3: BREAKDOWN OF INVESTMENT INCOME

SECTORS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
	₦	₦	₦	₦
OPERATING SURPLUS	-	-	-	-
DIVIDEND	41,300,000.00	-	(41,300,000.00)	-
OTHER INVESTMENT INCOME	21,449,700.00	24,000.00	(21,425,700.00)	-
TOTAL	62,749,700.00	24,000.00	(62,725,700.00)	-

SUPPLEMENTARY NOTE 4: BREAKDOWN OF INTEREST EARNED

SECTORS	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
	₦	₦	₦	₦
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	-	1,777,303.48	21,903.75	42,000.00	-	1,841,207.23
2	FEBRUARY	-	10,009.13	21,132.08	42,000.00	-	73,141.21
3	MARCH	-	10,009.13	38,180.84	21,000.00	-	69,189.97
4	APRIL	-	10,009.13	-	511,000.00	-	521,009.13
5	MAY	-	-	9,332.07	21,000.00	-	30,332.07
6	JUNE	-	-	6,311.74	-	-	6,311.74
7	JULY	-	28,770.36	15,643.81	795,000.00	-	839,414.17
8	AUGUST	-	37,544.84	-	-	-	37,544.84
9	SEPTEMBER	-	7,009.13	6,311.74	1,024,000.00	-	1,037,320.87
10	OCTOBER	-	14,018.25		3,180,250.00	-	3,194,268.25
11	NOVEMBER	-	6,290.55	9,332.07	920,000.00	-	935,622.62
12	DECEMBER	-			147,000.00	-	147,000.00
	TOTAL	-	1,900,964.00	128,148.10	6,703,250.00	-	8,732,362.10

SUPPLEMENTARY NOTE 5B: OTHER REVENUE

S/NO	MONTHS	EKSG SALARY REFUND	JAAC REFUND	ECA DEDUCTIONS REFUND	TOTAL
		₦	₦	₦	₦
1	JANUARY	1,891,421.82	7,864,121.62	-	9,755,543.44
2	FEBRUARY	2,437,119.68	7,864,121.62	-	10,301,241.30
3	MARCH	12,692,061.10	7,864,121.62	-	20,556,182.72
4	APRIL	5,441,010.61	7,864,121.62	-	13,305,132.23
5	MAY	5,357,687.37	7,864,121.62	-	13,221,808.99
6	JUNE	2,349,028.82	7,864,121.62	-	10,213,150.44
7	JULY	2,871,603.46	7,864,121.62	-	10,735,725.08
8	AUGUST	805,145.38	7,864,121.62	-	8,669,267.00
9	SEPTEMBER	3,274,321.39	7,864,121.62	-	11,138,443.01
10	OCTOBER	4,583,351.23	7,864,121.62	-	12,447,472.85
11	NOVEMBER	4,704,802.90	7,864,121.62	-	12,568,924.52
12	DECEMBER	2,185,107.82	7,864,121.62	-	10,049,229.44
	TOTAL	48,592,661.58	94,369,459.44	-	142,962,121.02

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	Zenith Bank #429676045987	EKST ELECTRICITY BOARD PROJECT A/C	1010667739	Premium Trust Bank	EKSG TSA	0080024718	47,901.48
2	Zenith Bank #943461407189	EKST ELECTRICITY (ADMIN CHARGES)	1013751459	Premium Trust Bank	EKSG TSA	0080024718	10,251.95
3	Zenith Bank #327560113663	EKITI SUBEB RECURRENT ACCOUNT	1016063498	Premium Trust Bank	EKSG TSA	0080024718	5,093.98
4	Zenith Bank #379070326157	Ekiti Rural Access & Agric Marketing Project	1016124294	Premium Trust Bank	EKSG TSA	0080024718	144,854.39
5	Zenith Bank # 488419530144	EKITI POLITICAL AND ECO DEPT. CAPITAL	1016070494	Premium Trust Bank	EKSG TSA	0080024718	5,226,941.28
6	Zenith Bank # 761399960518	Ekiti Ministry of Land Housing & Urban Capital	1010717562	Premium Trust Bank	EKSG TSA	0080024718	3,064.22
7	Zenith Bank # 827217129114	Ekiti BSES capital	1010975047	Premium Trust Bank	EKSG TSA	0080024718	14,998.09
8	Zenith Bank #326061349890	EKITI AGENCY FOR ADULT AND NON FORMAL EDUCATION	1014446857	Premium Trust Bank	EKSG TSA	0080024718	2,870.96
9	Wema Bank #955253040892	TEACHING SERVICE COMMISSION	0122512496	Premium Trust Bank	EKSG TSA	0080024718	938,831.89
10	Wema Bank #446622873796	State Primary Education Board	0121858106	Premium Trust Bank	EKSG TSA	0080024710	145,544.50
11	Wema Bank #665737543831	Small Town WATER Supply & Sanitation Programme	0122645123	Premium Trust Bank	EKSG TSA	0080024718	2,714,648.35
12	Wema Bank #730587812618	Primary Health Care Development	0121870166	Premium Trust Bank	EKSG TSA	0080024718	1,163,329.42
13	Wema bank # 370441427723	EKSG SFTAS	0122949539	Premium Trust Bank	EKSG TSA	0080024718	31,488,873.45
14	Wema Bank #031056303723	EKSG Pension Transitional Arrangement Dept	0122726129	Premium Trust Bank	EKSG TSA	0080024718	177,495.44
15	Wema Bank # 157442677022	Ekiti state Stomach Infrascure Account	0122486225	Premium Trust Bank	EKSG TSA	0080024718	23,050.58
16	Wema Bank #050006194062	EKITI STE SPORTS COUNCIL	0121858151	Premium Trust Bank	EKSG TSA	0080024718	4,465.71
17	Wema Bank # 662993019847	EKITI STATE MULTIPURPOSE CREDIT AGENCY	0121868299	Premium Trust Bank	EKSG TSA	0080024718	44,705.41
18	Wema Bank # 208596882192	Ekiti state ministry of finance economic development	0122679036	Premium Trust Bank	EKSG TSA	0080024718	2,770.00
19	Wema Bank #657804501309	EKITI STATE TRAFFIC MANAGEMENT AGENCY	0122088265	Premium Trust Bank	EKSG TSA	0080024718	90,446.37

20	Wema Bank # 412491430332	Ekiti Ministry of Health Malaria Elimination Programme	0122879135	Premium Trust Bank	EKSG TSA	0080024718	7,707,982.98
21	Wema Bank #480766277848	EKS Library Board	0121251941	Premium Trust Bank	EKSG TSA	0080024718	1,263.51
22	Wema bank #626270872837	Bureau of Chieftancy Affairs, Council of Traditional	0122643899	Premium Trust Bank	EKSG TSA	0080024718	2,236,500.16
23	Wema Bank # 155797649543	Bureau of Chieftaincy Affairs	0122634882	Premium Trust Bank	EKSG TSA	0080024718	13,823,286.14
24	United Bank for Africa	Teacher Salary Acct. SUBEB	1005839347	Premium Trust Bank	EKSG TSA	0080024718	17,760.83
25	United Bank for Africa# 899937549797	Ekiti state Local Government Service Commission	1010358059	Premium Trust Bank	EKSG TSA	0080024718	6,469,231.22
26	Union Bank #529102947904	Ekiti State Basic Health Centre	0004660874	Premium Trust Bank	EKSG TSA	0080024718	3,847.18
27	Providus bank #685871430967	EKSG IGR Consolidated	1400588880	Premium Trust Bank	EKSG TSA	0080024718	351,874,154.88
28	Premium Trust Bank # 702919358476	EKSG Pension E-Payroll	0080028723	Premium Trust Bank	EKSG TSA	0080024718	595,579.78
29	Premium Trust Bank #266707806663	EKSG MDAs E-Payroll	0080028716	Premium Trust Bank	EKSG TSA	0080024718	451,776.85
30	First City Monuent Bank #624537106967	Revenue Deduction from Agricultural land Allocaion Account, Ekiti State	4370711013	Premium Trust Bank	EKSG TSA	0080024718	3,363.13
31	First City Monument Bank # 416802496568	Ministry of works & Transportatin Ado Ekiti	0708058010	Premium Trust Bank	EKSG TSA	0080024718	7,092.79
32	First City Monument bank # 741109405944	Ministry of Lands , Housing and Urban Development (Operation Account)	2111927037	Premium Trust Bank	EKSG TSA	0080024718	7,781.87
33	First City Monument Bank 739066645994	Ministry of Education School Running Grant Account	0615005017	Premium Trust Bank	EKSG TSA	0080024718	7,800.99
34	First City Monument Bank # 026465933224	Ekiti Urban Renewal Agency Capital	6145908013	Premium Trust Bank	EKSG TSA	0080-024718	4,197.91
35	First City Monument Bank # 431274252555	Ekiti State Waste Management Authority	2387219016	Premium Trust Bank	EKSG TSA	0080024718	77,289.12
36	First City Monument Bank # 705952299875	Ekiti State Teaching Service Commission Special Account	0537177025	Premium Trust Bank	EKSG TSA	0080024718	581,333.82

37	First City Monument Bank # 751199276266	Ekiti State Fiscal Responsibility Commission (Capital Account)	0777815024	Premium Trust Bank	EKSG TSA	0080024718	2,177.91
38	First City Monument Bank # 693135630404	Ekiti State Christian Pilgrims (Savings Scheme)	3650655014	Premium Trust Bank	EKSG TSA	0080024718	263,461.12
39	First City Monument Bank #355746925194	Board of Technical & Vocational Education Ado Ekiti Development levy Account	3012602023	Premium Trust Bank	EKSG TSA	0080024718	9,791.09
40	First Bank #131742813004	IGR	2018375354	Premium Trust Bank	EKSG TSA	0080024718	3,600.00
41	First Bank # 228904842511	Ekiti State Rural Water Supply and Sanitation Agency (Unicef) A/C	2020729996	Premium Trust Bank	EKSG TSA	0080024718	122,583.06
42	First Bank #102553528175	Ekiti ADP Overhead	2034187850	Premium Trust Bank	EKSG TSA	0080024718	4,144.49
43	First Bank #011302319698	Ekiti ADP Capital	2034187771	Premium Trust Bank	EKSG TSA	0080024718	10,462.05
44	Fidelity Bank #945010609373	Ekiti State Bureau of Public Procurement	5030038877	Premium Trust Bank	EKSG TSA	0080024718	45,000.00
45	Access Bank #725304145805	EKSG Pension E-Payroll	0800664624	Premium Trust Bank	EKSG TSA	0080024718	45,367.23
46	Access Bank #4983788330551	EKSG MDAs E-payroll	0800225542	Premium Trust Bank	EKSG TSA	0080024718	15,000.00
47	Access Bank #141601479613	EKSG DR	0027105984	Premium Trust Bank	EKSG TSA	0080024718	364,950.00
48	Access Bank # 264662478018	AUD Gen LG other Chgs Recurrent	0708648140	Premium Trust Bank	EKSG TSA	0080024718	9,186.67
49	Providus Bank # 976926116370	EKSG IGR Consolidated	140058880	Premium Trust Bank	EKSG TSA	0080024718	7,485,398.63
50	Polaries Bank	CEI Part Time Programme Account	1750011529	Premium Trust Bank	EKSG TSA	0080024718	2,013,668.00
51	Keystone Bank	Pension Transition Arrangement	1005819286	Premium Trust Bank	EKSG TSA	0080024718	403,401,795.26
52	Keystone Bank	Office of the Auditor General for	1005568168	Premium Trust Bank	EKSG TSA	0080024718	6,056.22
53	Keystone Bank	Eksuth school of Nursing revenue A/C	1006891427	Premium Trust Bank	EKSG TSA	0080024718	210,005.78
54	Keystone Bank	EKSG Schl Ent. Board (Imprest AC)	1001191445	Premium Trust Bank	EKSG TSA	0080024718	200,537.75
55	Keystone Bank	Ekiti State Pry. Health care dev.	1001191177	Premium Trust Bank	EKSG TSA	0080024718	436,945.91
56	Unify Bank #071027473088	General Hospital Otun	0027012927	Premium Trust Bank	EKSG TSA	0080024718	189,703.65

57	Unity Bank #836658119458	Ekiti CMS/UDRF Overhead	0040745468	Premium Trust Bank	EKSG TSA	0080024718	28,038.24
58	Polaries Bank	Boundary Commiion recurrent	4060011849	Premium Trust Bank	EKSG TSA	0080024718	1,543,000.00
59	Keystone bank	Ekiti State IGR Collection Account	1005691967	Premium Trust Bank	EKSG TSA	0080024718	580,000.00
60	Keystone Bank	Christian Pilgrilms we4lfare Board	1000283242	Premium Trust Bank	EKSG TSA	0080024718	1,395,000.00
61	Sterling Bank	Ekiti State Edu. Trust Fund Ekiti state	0065279480	Premium Trust Bank	EKSG TSA	0080024718	730,000.00
62	First City Monument Bank #366615573005	SUBEB/UBEC SBMC-SIP	6090207012	Premium Trust Bank	EKSG TSA	0080024718	1,020,635.93
63	First City Monument Bank #861756633239	MUSLIM PILGRIMS WELFARE BOARD, HAJJ OPERATIONAL ACCOUNT	3585756017	Premium Trust Bank	EKSG TSA	0080024718	36,955,113.10
64	First City Monument Bank #483118066170	EKSG MOTOR VEHICLE LOAN REPLACEMENT	0147171011	Premium Trust Bank	EKSG TSA	0080024718	404,692,716.06
65	First Bank #488579449810	IKOGOSI WARM SPRINGS RESORT LIMITED	2024893932	Premium Trust Bank	EKSG TSA	0080024718	8,467,970.91
66	First Bank #732730726827	FOUNTAIN HOLDING LIMITED	2019136237	Premium Trust Bank	EKSG TSA	0080024718	6,129,912.24
67	First Bank #855963244146	EKITI STATE GOV. INT. GEN. CON. ACC	2002524672	Premium Trust Bank	EKSG TSA	0080024718	243,406,326.12
68	Fidelity Bank #457890331483	EKITI HOUSING LOANS BOARD	5030024607	Premium Trust Bank	EKSG TSA	0080024718	4,913,505.70
69	Ecobank #406712950987	EXPENDITURE	5782002885	Premium Trust Bank	EKSG TSA	0080024718	5,535,756.68
70	Ecobank #491006712414	EKITI HOUSING CORPORATION OVERHEAD	1682003609	Premium Trust Bank	EKSG TSA	0080024718	50,476.34
71	Access Bank #120961977840	HOUSE OF ASSEMBLY SERVICE COMMISSION	0004001744	Premium Trust Bank	EKSG TSA	0080024718	539,509.07
72	Access Bank #599449572413	FOUNTAIN HOLDING LIMITED	0706452578	Premium Trust Bank	EKSG TSA	0080024718	51,174,503.58
73	Access Bank #764254486058	EKITI HOUSING C77217	0027075234	Premium Trust Bank	EKSG TSA	0080024718	30,991.89
74	Access Bank #486230396433	AUD Gen LG other Chgs Recurrent	0708648140	Premium Trust Bank	EKSG TSA	0080024718	931.00
75	NIBSS REVERSALS	Salary Reversals		Sundry Banks			2,556,520,429.63
		TOTAL INFLOWS (A)					4,164,675,031.94

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 (₦)
1	Premium Trust Bank	EKSG TSA	0080024718	First City Mnument Bank	Ministry of Health Data Bank Account, Ekiti State	0219503520	288,808.50
2	Premium Trust Bank	EKSG TSA	0080024718	Eco Bank	Bureau of Public procurement	2862013155	1,928.22
3	Premium Trust Bank	EKSG TSA	0080024718	Fidelity Bank	Bureau of Public Procurement	5030038877	5,901,006.96
4	Premium Trust Bank #284418798	EKSG TSA	0080024718	FIRST BANK	Ekiti State Revenue Collection	2008370400	215,079,776.82
5	Premium Trust Bank #344655134535	EKSG TSA	0080024718	UNION BANK	EKITI GOVT. SPECIALS	0003574525	3,712,803.19
6	Premium Trust Bank	EKSG TSA	0080024718	First Bank	Information Communication Tech. ICT	2018375385	3,326,864.14
7	Premium Trust Bank	EKSG TSA	0080024718	First Bank	IGR	2018375354	10,867,247.36
8	Premium Trust Bank	EKSG TSA	0080024718	ZENITH BANK	Ekiti Political and Eco. Dept. Capital	1016070494	5,226,941.28
9	Premium Trust Bank	EKSG TSA	0080024718	ZENITH BANK	Political and Eco Dept. Capital	1016070494	5,226,941.28
10	Premium Trust Bank	EKSG TSA	0080024718	First Bank	Information lcommuication Tech (ICT)	2018375385	3,326,864.14
11	Premium Trust Bank	EKSG TSA	0080024718	First Bank	IGR	2018375354	10,867,246.00
12	Premium Trust Bank	EKSG TSA	0080024718	WEMA BANK	Bureau of Chieftaincy Affairs Concil of Traditional	0122643899	2,236,500.16

13	Premium Trust Bank	EKSG TSA	0080024718	WEMA BANK	Bureau of Chieftaincy Affairs	0122634882	13,823,286.14
14	Premium Trust Bank	EKSG TSA	0080024718	ACCESS BANK	MARD Cocoa Dev. D6038	0027076592	2,793,769.35
15	Premium Trust Bank	EKSG TSA	0080024718	FCMB	Ekiti Statte Taching Service Commission, Special Accoun	0537177025	581,333.82
16	Premium Trust Bank	EKSG TSA	0080024718	WEMA BANK	Teaching Service Commission	0122512496	938,831.89
17	Premium Trust Bank	EKSG TSA	0080024718	WEMA BANK	Ekiti Ministry of Health malria Elimination programme	0122879135	7,707,982.98
18	Premium Trust Bank	EKSG TSA	0080024718	Wema Bank	Primary Health Care Development	0121870166	1,163,329.42
19	Premium Trust Bank	EKSG TSA	0080024718	Access bank	Ministry of Health Special Account	0060015365	13,547,927.46
20	Premium Trust Bank	EKSG TSA	0080024718	Keystone Bank	Christian Pilgrims Welfare Board O	1000283242	720,000.00
21	Premium Trust Bank	EKSG TSA	0080024718	Monument Bank	Christian Pilgrims (savings Scheme)	3650655014	263,461.12
22	Premium Trust Bank	EKSG TSA	0080024718	Wema Bank	Ekiti State Traffic Mgt. Agency	0122088265	90,000.00
		TOTAL OUTFLOWS (B)		TOTAL (B)			307,692,850.23
		NET RECEIPT (TSA SWEEPING) (A-B)					3,856,982,181.71

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦	₦	₦	₦
	10000000000	Administration Sector				
1	011100100100	Government House And Protocol	177,199,769.21	259,475,220.10	82,275,450.89	132,665,816.06
2	011100100200	Deputy Governor's Office	56,695,994.51	66,776,257.10	10,080,262.59	44,227,250.85
3	011100300100	Ekiti State Boundary Commission	19,976,301.03	26,845,209.52	6,868,908.49	13,356,320.96
4	011100400100	Ekiti State Sustainable Development Goal	24,508,713.95	26,845,209.52	2,336,495.57	18,696,452.54
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	29,419,517.70	38,975,082.35	9,555,564.65	26,003,833.88
6	011100600100	Ekiti State Emergency Management Agency	21,038,006.70	24,629,374.22	3,591,367.52	16,669,753.12
7	011100700100	Ekiti State Bureau Of Public Procurement	68,784,248.50	78,295,270.14	9,511,021.64	46,424,176.16
8	011101000100	Office Of Transformation And Strategy	28,205,953.65	33,091,920.42	4,885,966.77	21,347,700.23
9	011102100100	Ekiti State Liaison Office Abuja	18,081,876.85	20,491,237.17	2,409,360.32	13,438,241.77
10	011102100500	Ekiti State Liaison Office Lagos	21,806,126.23	24,831,346.24	3,025,220.01	16,335,348.87
11	011103300100	Ekiti State Aid Control Agency	15,225,743.20	17,636,032.43	2,410,289.23	12,854,157.74
12	011103700100	Muslim Pilgrim Board	11,088,079.02	13,410,347.35	2,322,268.33	9,201,546.79
13	011103800100	Christian Pilgrim Board	13,695,681.42	20,156,160.50	6,460,479.08	13,039,924.01
14	011111200100	General Adminsitration Department	219,088,954.79	347,695,019.36	128,606,064.57	111,954,190.67
15	011111300100	Ekiti State Pension Commission	35,302,558.74	45,384,578.99	10,082,020.25	22,346,554.06
16	011111300200	Pension Transition Arrangement Department	42,063,788.38	48,010,147.54	5,946,359.16	29,549,080.11
17	011113200100	Inter-Governmental And Integration Affairs	60,064.18	-	(60,064.18)	-
18	011200100100	Ekiti State House Of Assembly	649,007,888.23	971,527,871.24	322,519,983.01	518,795,036.90
19	012300100100	Ministry Of Information And Value Orientation	122,983,996.36	146,488,904.46	23,504,908.10	96,960,540.96
20	012300300100	Broadcasting Service Of Ekiti State	261,328,054.06	309,113,872.13	47,785,818.07	203,565,385.82
21	012500600100	Office Of Establishment And Service Matters	106,983,168.48	112,290,940.40	5,307,771.92	70,593,945.39
22	012500700100	Office Of Capacity Development And Reform	31,975,627.25	38,372,752.57	6,397,125.32	19,912,230.14
23	014000100100	Ekiti State Auditor General Office	128,001,556.39	130,575,143.06	2,573,586.67	87,671,813.84
24	014000200100	Local Government Auditor General Office	49,903,385.89	56,002,678.24	6,099,292.35	35,573,736.23
25	014700100100	Ekiti State Civil Service Commission	48,932,918.78	59,539,015.41	10,606,096.63	38,066,441.33
26	014800100100	Ekiti State Independence Electoral Commission	107,393,386.25	122,641,188.36	15,247,802.11	82,854,804.63
27	016101300200	Political And Economic Affairs	2,404,572,099.43	2,404,572,099.43	-	943,264,314.44
28	016101700100	Cabinet And Special Services	41,514,143.94	50,610,527.67	9,096,383.73	33,275,977.68
		TOTAL ADMINISTRATION SECTOR	4,754,837,603.12	5,494,283,405.92	739,445,802.80	2,678,644,575.18

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦	₦	₦	₦
					-	
	020000000000	ECONOMIC SECTOR			-	
29	021500100100	Ministry Of Agriculture And Food Security	645,138,364.06	728,761,315.55	83,622,951.49	430,761,179.09
30	021510200100	Agricultural Development Programme	204,800,308.69	248,523,624.92	43,723,316.23	169,226,157.57
31	021510900100	Ekiti State Forestry Commission	163,015,418.83	195,635,320.50	32,619,901.67	98,473,286.63
32	021511000100	Fountain Marketing Agricultural Agency	39,244,059.76	59,314,074.72	20,070,014.96	30,738,039.01
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	25,472,360.58	30,970,132.60	5,497,772.02	20,520,600.05
34	022000100100	Ministry Of Finance	85,201,434.91	112,000,458.33	26,799,023.42	60,916,087.14
35	022000700100	Office Of The Accountant General	192,193,808.72	273,361,774.21	81,167,965.49	157,613,821.04
36	022000701100	Central Internal Audit	35,874,931.26	35,874,931.26	-	17,388,183.55
37	022000800100	Ekiti State Board Of Internal Revenue Service	80,166,522.87	118,513,587.87	38,347,065.00	68,208,329.19
38	022000800200	Signage And Advertisement Agency	15,405,257.90	23,833,294.50	8,428,036.60	10,844,646.34
39	022200100100	Ministry Of Investment, Trade And Innovations	256,341,450.56	291,696,892.56	35,355,442.00	183,172,166.53
40	022700100100	Bureau Of Employment, Labour And Productivity	22,656,836.95	22,656,836.95	-	11,444,873.17
41	022700700100	Job Creation And Employment Agency	13,116,366.58	15,796,605.30	2,680,238.72	9,855,428.26
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	43,040,190.52	48,379,918.35	5,339,727.83	27,853,183.92
43	023100100100	Ekiti State Electricity Board	117,550,792.24	126,661,033.46	9,110,241.22	84,063,003.22
44	023300100100	Ekiti State Mineral Resources Development Agency	25,385,827.89	27,393,497.72	2,007,669.83	18,111,466.01
45	023400100100	Ministry Of Works And Transportation	404,386,901.77	408,558,051.58	4,171,149.81	290,612,314.59
46	023400100300	Ekiti State Traffic Management Agency	58,151,989.58	65,668,423.81	7,516,434.23	41,195,909.18
47	023400100400	Ekiti State Public Works Corporation	42,110,784.62	43,183,531.45	1,072,746.83	28,744,825.55
48	023600100100	Ministry Of Arts, Culture And Tourism Development	121,501,857.02	131,299,145.16	9,797,288.14	88,116,803.64
49	023800100100	Ministry Of Budget And Economic Planning	112,314,967.92	126,272,026.46	13,957,058.54	80,313,222.59
50	023800200100	State Bureau Of Statistics	45,956,869.66	51,445,907.28	5,489,037.62	32,063,693.18
51	025000100100	Fiscal Responsibility Commission	23,098,975.34	26,303,091.50	3,204,116.16	15,147,880.79
52	025200100100	Ekiti State Water Corporation	307,209,466.73	354,458,814.49	47,249,347.76	271,640,851.87
53	025200100200	State Rural Water Supply And Sanitation Agency	49,164,739.87	57,655,040.62	8,490,300.75	38,366,496.06
54	025300000000	Ministry Of Housing And Urban Development	106,698,443.75	132,870,691.37	26,172,247.62	68,671,171.94
55	025301000100	Ekiti State Housing Corporation	113,211,965.26	131,396,166.14	18,184,200.88	86,708,572.78
56	026000100100	Bureau Of Lands	88,857,007.95	99,561,622.02	10,704,614.07	69,169,467.18
57	026000100200	Office Of Surveyor General	47,862,043.32	53,213,699.77	5,351,656.45	35,884,883.47
58	026000100400	Urban Renewal Agency	15,765,943.74	22,484,671.46	6,718,727.72	15,025,130.56
59	026100100100	Ministry Of Infrastructure And Public Utilities	155,687,999.60	157,329,506.24	1,641,506.64	96,116,307.12
		TOTAL ECONOMIC SECTOR	3,656,583,888.45	4,221,073,688.15	564,489,799.70	2,656,967,981.22

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦	₦	₦	₦
					-	
	030000000000	LAW & JUSTICE SECTOR			-	
60	031800100100	The Judiciary	-	-	-	
61	031801100100	Ekiti State Judicial Service Commission	-	-	-	
62	032600000000	Ministry Of Justice	271,023,947.89	295,891,470.93	24,867,523.04	212,909,365.12
63	032600100100	Ekiti State Citizen's Right	-	-	-	
64	032600100200	Office Of Public Defender	11,956,125.68	11,959,273.62	3,147.94	8,742,769.98
65	032600100300	Ekiti State Law Reform Commission	-	-	-	
		TOTAL LAW & JUSTICE SECTOR	282,980,073.57	307,850,744.55	24,870,670.98	221,652,135.10
	040000000000	REGIONAL SECTOR			-	
66	045102100100	Ministry Of Regional and Special Duties	19,414,006.81	22,012,953.30	2,598,946.49	14,420,728.51
67	045102100200	Serve EKS Steering Committee	-	-	-	-
68	045102100300	Serve EKS	-	-	-	-
69	045102100400	Subvention To Dawn Commission	-	-	-	-
		TOTAL REGIONAL SECTOR	19,414,006.81	22,012,953.30	2,598,946.49	14,420,728.51
				-	-	
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	32,233,790.44	35,821,419.53	3,587,629.09	24,137,201.51
71	051305200100	Ekiti State Sport Council	93,039,561.69	110,776,660.78	17,737,099.09	69,949,922.52
72	051305300100	Ekiti State Office Of Disability	36,607,263.20	39,991,528.31	3,384,265.11	24,023,277.93
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	122,062,682.54	128,458,883.49	6,396,200.95	75,757,242.67
74	051700100100	Ministry Of Education, Science And Technology	880,753,046.11	880,753,046.11	-	534,999,071.63
75	051700100400	Ekiti State Libabry Board	27,781,540.43	31,230,494.65	3,448,954.22	19,117,469.04
76	051700100500	Education Trust Funds	22,245,669.27	29,126,532.34	6,880,863.07	18,867,370.53
77	051700100600	State Universal Basic Education Board	639,096,554.77	710,964,486.52	71,867,931.75	359,402,082.59
78	051701000100	Agency For Adult And Non Formal Education	39,328,658.67	45,442,770.85	6,114,112.18	28,823,956.65
79	051702600100	School Of Agriculture And Enterprise Agency	13,807,815.93	13,807,815.93	-	8,463,618.50
80	051705300100	Ekiti State Board For Technical And Vocational Education	228,554,942.34	228,554,942.34	-	130,956,168.25
81	051705400100	Ekiti State Scholarship Board	12,486,558.98	15,812,673.69	3,326,114.71	10,088,205.45
82	051705500100	Ekiti State Teaching Service Commission	12,696,543,378.27	14,094,640,420.78	1,398,097,042.51	9,603,034,934.49
83	051705500100	Teaching Staff)	132,697,749.44	151,549,341.13	18,851,591.69	110,861,765.16
84	052100100100	Ministry Of Health And Human Services	380,318,475.75	399,601,809.19	19,283,333.44	261,289,263.55

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦	₦	₦	₦
85	052100200100	Ekiti State Health Insurance Scheme	30,886,720.00	36,793,160.52	5,906,440.52	22,623,863.36
86	052100300100	Primary Healthcare Development	206,301,178.67	260,359,345.63	54,058,166.96	144,976,505.63
87	052110200100	Hospital Management Board	4,215,929,863.27	4,936,824,680.52	720,894,817.25	3,358,426,963.18
88	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	29,174,127.33	29,174,127.33	-	17,004,882.05
89	053500100100	Ministry Of Environment	201,502,975.55	213,445,664.23	11,942,688.68	81,892,801.39
90	053501600100	State Environmental Protection Agency	21,954,789.29	25,679,248.03	3,724,458.74	16,684,258.60
91	053505300100	Ekiti State Waste Management Board	72,000,235.21	72,000,235.21	-	26,100,220.47
92	055100100100	Ministry Of Local Government Affairs	72,556,432.25	81,388,513.84	8,832,081.59	46,071,492.04
93	055100200100	Bureau Of Chieftaincy Affairs	28,284,791.53	34,526,333.24	6,241,541.71	23,432,354.53
94	055100300100	Bureau Of Rural And Community Development	45,636,525.76	51,446,966.11	5,810,440.35	34,541,928.72
		TOTAL SOCIAL SECTOR	20,281,785,326.69	22,658,171,100.30	2,376,385,773.61	15,051,526,820.44
					-	
		SUMMARY OF PERSONNEL COST ON SECTOR			-	
	A	ADMINISTRATION SECTOR	4,754,837,603.12	5,494,283,405.92	739,445,802.80	2,678,644,575.18
	B	ECONOMIC SECTOR	3,656,583,888.45	4,221,073,688.15	564,489,799.70	2,656,967,981.22
	C	LAW AND JUSTICE SECTOR	282,980,073.57	307,850,744.55	24,870,670.98	221,652,135.10
	D	REGIONAL SECTOR	19,414,006.81	22,012,953.30	2,598,946.49	14,420,728.51
	E	SOCIAL SECTOR	20,281,785,326.69	22,658,171,100.30	2,376,385,773.61	15,051,526,820.44
		TOTAL (A)	28,995,600,898.64	32,703,391,892.22	3,707,790,993.58	20,623,212,240.45
	SUPPLEMENTARY NOTE 6B: EMPLOYEES BENEFITS					
		LEAVE BONUS				712,058,003.29
		PALLIATIVE				383,505,000.00
		CORPERS ALLOWANCE	51,650,968.32	-		55,983,715.81
		REPATRIATION	20,409,754.79	-		15,738,214.67
		LOCUM/INTERN	7,899,371.72	-		5,743,523.68
		TOTAL (B)	79,960,094.83	-		1,173,028,457.45
		GRAND TOTAL OF CASH (A+B)	29,075,560,993.47	32,703,391,892.22		21,796,240,697.90

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
1	011100100100	Government House And Protocol	2,968,982,835.62	-	2,008,149,931.81	1,864,829,332.74	620,248,961.14	-	-	-	-	2,701,166,865.64	10,163,377,926.95	21,163,377,926.95	11,000,000,000.00	9,316,251,514.92
2	011100100200	Deputy Governor's Office	165,859,590.00	-	16,414,700.00	16,166,500.00	1,598,000.00	-	-	-	-	63,623,240.00	263,662,030.00	286,000,000.00	22,337,970.00	222,522,143.00
	01111201600	Ekiti State Bureau of Local Content	2,830,000.00	-	640,000.00	1,130,000.00	-	-	-	-	-	400,000.00	5,000,000.00	5,000,000.00		
3	011100200100	Special Adviser On Investment	-	-	-	-	-	-	-	-	-	-	-	3,000,000.00	3,000,000.00	-
4	011100200200	Special Adviser To The Governor On Federal Matters	-	-	-	-	-	-	-	-	-	-	-	15,300,000.00	15,300,000.00	-
5	011100200300	Special Adviser On Allied Matters	-	-	-	-	-	-	-	-	-	-	-		-	-
6	011100200400	Special Adviser On Tertiary Institutions	-	-	-	-	-	-	-	-	-	-	-		-	-
7	011100200500	Special Adviser Governance, Reforms & Innovation	-	-	-	-	-	-	-	-	-	-	-		-	100,937,880.00
8	011100200600	Senior Sepcial Adviser Policy, Startegy And Speeches	-	-	-	-	-	-	-	-	-	-	-		-	-
9	011100200700	Special Adviser Governor Office	-	-	-	-	-	-	-	-	-	-	-		-	-
10	011100200800	Special Adviser Communication And Strategy	-	-	-	-	-	-	-	-	-	-	-		-	-
11	011100200900	Special Adviser Policy And Documentation	-	-	-	-	-	-	-	-	-	-	-		-	-
12	011100201000	Special Adviser Mobilization, Urban And Rural	-	-	-	-	-	-	-	-	-	-	-		-	-
13	011100201100	Special Adviser NGO	-	-	-	-	-	-	-	-	-	-	-		-	-
14	011100201200	Special Assistant Protocol	-	-	-	-	-	-	-	-	-	-	-		-	-
15	011100201300	Senior Special Assistant National Assembly	-	-	-	-	-	-	-	-	-	-	-		-	-
16	011100201400	D. G, Development Partnership	1,875,000.00	-	1,875,000.00	1,875,000.00	-	-	-	-	-	1,875,000.00	7,500,000.00	10,000,000.00	2,500,000.00	-
17	011100201500	Special Adviser On Social Investment Programme	4,520,000.00	-	840,000.00	995,000.00	300,000.00	-	-	-	-	770,000.00	7,425,000.00	7,500,000.00	75,000.00	2,900,000.00
18	011100201600	Special Adviser On Economic Matters	-	-	-	-	-	-	-	-	-	-	-		-	-
19	011100201700	Office Of The Senior Special Assistant (Special Duties)	-	-	-	-	-	-	-	-	-	-	-		-	-
20	011100201800	Office Of The SSA (Tourism)	-	-	-	-	-	-	-	-	-	-	-		-	-
	011100201900	Capital Development Authority	-	-	-	-	-	-	-	-	-	-		10,000,000.00		
21	011100300100	Ekiti State Boundary Commission	3,240,700.00	-	500,950.00	727,850.00	200,500.00	-	-	-	-	390,000.00	5,060,000.00	6,000,000.00	940,000.00	2,545,000.00
22	011100300200	Boundary Technical Committee	1,341,480.00	-	320,400.00	296,120.00	132,000.00	-	-	-	-	180,000.00	2,270,000.00	3,500,000.00	1,230,000.00	1,562,000.00
23	011100400100	Ekiti State Sustainable Development Goal	4,119,000.00	-	2,135,000.00	2,373,000.00	628,000.00	-	-	-	-	2,048,000.00	11,303,000.00	12,400,992.70	1,097,992.70	4,372,000.00
24	011100400200	Development Relation	42,000.00	-	60,000.00	20,000.00	12,000.00	-	-	-	-	82,000.00	216,000.00	216,000.00	-	864,000.00
25	011100400300	CGS To LGAs Track	1,130,000.00	-	656,000.00	445,000.00	100,000.00	-	-	-	-	1,225,000.00	3,556,000.00	3,804,000.00	248,000.00	3,024,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
26	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	1,438,675.00	123,000.00	1,322,825.00	345,500.00	-	-	-	-	-	130,000.00	3,360,000.00	5,000,000.00	1,640,000.00	1,400,000.00
27	011100500200	Ekiti State Enterprise Development Agency	640,000.00	245,700.00	591,200.00	267,100.00	-	-	-	-	-	160,000.00	1,904,000.00	2,000,000.00	96,000.00	1,260,000.00
	011100500300	Ekiti State Mortgage Board	1,723,000.00	-	647,000.00	85,000.00	-	-	-	345,000.00	-	200,000.00	3,000,000.00	5,000,000.00	2,000,000.00	
28	011100600100	Ekiti State Emergency Management Agency	71,660,500.00	-	512,100.00	904,000.00	420,000.00	-	-	-	-	826,400.00	74,323,000.00	78,113,000.00	3,790,000.00	8,772,600.00
29	011100600200	Control Monitoring And Disaster Site	1,180,000.00	-	-	-	-	-	-	-	-	-	1,180,000.00	1,180,000.00	-	1,080,000.00
30	011100700100	Ekiti State Bureau Of Public Procurement	9,012,000.00	-	4,300,000.00	5,480,000.00	5,498,000.00	-	-	-	-	2,680,000.00	26,970,000.00	75,398,108.00	48,428,108.00	4,320,000.00
31	011100700200	Supervision And Monitoring Of Projects	2,220,000.00	-	1,180,000.00	680,000.00	460,000.00	-	-	-	-	-	4,540,000.00	4,940,000.00	400,000.00	3,240,000.00
32	011100800100	Office Of Economic Preservation And General Enforcement	-	-	-	-	-	-	-	-	-	-	-	-	-	540,000.00
33	011100800200	Safe City	1,700,000.00	-	1,818,000.00	1,690,000.00	670,000.00	-	-	-	-	1,034,000.00	6,912,000.00	8,116,183.13	1,204,183.13	6,912,000.00
34	011101000100	Office Of Transformation And Services Delivery	10,243,000.00	-	3,287,900.00	2,008,800.00	51,532,155.50	-	-	-	-	1,272,300.00	68,344,155.50	80,000,000.00	11,655,844.50	10,190,050.00
35	011101000200	Civil Service Transformation	350,000.00	-	266,000.00	82,000.00	-	-	-	-	-	954,000.00	1,652,000.00	2,700,000.00	1,048,000.00	1,638,000.00
	011101000300	Transformation, Monitoring and Compliance	4,995,000.00	-	1,165,000.00	2,040,000.00	822,000.00	-	-	-	-	2,978,000.00	12,000,000.00	13,000,000.00	1,000,000.00	
36	011102100100	Ekiti State Liaison Office Abuja	10,961,000.00	1,770,049.50	708,900.00	2,532,000.00	622,000.00	1,646,925.00	-	-	-	13,639,300.00	31,880,174.50	32,724,049.50	843,875.00	23,596,005.50
37	011102100200	Ekiti State Governor Lodge Abuja	73,000.00	-	18,000.00	95,000.00	-	-	-	-	-	210,000.00	396,000.00	396,000.00	-	2,376,000.00
38	011102100300	Deputy Governor Lodge Abuja	140,000.00	-	40,000.00	-	-	-	-	-	-	-	180,000.00	180,000.00	-	1,080,000.00
39	011102100400	Maintenance Of Liaison Office Staff Quarters Abuja	100,000.00	-	-	70,000.00	-	-	-	-	-	10,000.00	180,000.00	180,000.00	-	1,080,000.00
40	011102100500	Ekiti State Liaison Office Lagos	12,955,000.00	-	920,000.00	120,000.00	120,000.00	-	-	-	-	3,668,000.00	17,783,000.00	19,651,200.00	1,868,200.00	15,522,000.00
41	011102100600	Ekiti State Liaison Office Akure	600,000.00	-	300,000.00	240,000.00	-	-	-	-	-	630,000.00	1,770,000.00	2,067,557.23	297,557.23	1,620,000.00
42	011103300100	Ekiti State Aid Control Agency	1,852,500.00	-	1,775,700.00	257,400.00	613,200.00	-	-	-	-	487,200.00	4,986,000.00	15,028,000.00	10,042,000.00	1,944,000.00
43	011111300300	Pension Department	885,000.00	-	117,250.00	12,500.00	118,000.00	-	-	-	-	1,227,250.00	2,360,000.00	2,560,000.00	200,000.00	2,160,000.00
44	011103700100	Muslim Pilgrim Board	77,587,300.00	-	890,000.00	670,000.00	295,000.00	-	-	-	-	-	79,442,300.00	79,789,600.00	347,300.00	4,588,500.00
45	011103800100	Christian Pilgrim Board	2,700,000.00	-	1,110,000.00	1,150,000.00	-	97,132,300.00	82,122.83	-	-	1,872,117.17	104,046,540.00	104,205,300.00	158,760.00	2,987,000.00
46	011110100100	Bureau Of Special Projects	8,129,000.00	-	739,500.00	829,800.00	401,700.00	-	-	-	-	-	10,100,000.00	10,710,400.00	610,400.00	7,161,925.00
47	011110500100	Office Of The Chief Of Staff	5,148,000.00	-	5,406,000.00	3,432,000.00	-	-	-	-	-	3,174,000.00	17,160,000.00	19,764,907.20	2,604,907.20	12,960,000.00
48	011111100100	Public Private Partnership	24,000.00	-	314,000.00	488,000.00	-	-	-	-	-	-	826,000.00	880,000.00	54,000.00	756,000.00
49	011111200100	General Administration Department	27,081,480.00	-	3,729,750.00	203,869,875.00	-	-	-	-	-	2,234,270.00	236,915,375.00	238,620,200.00	1,704,825.00	795,474,274.00
50	011111200200	Petroleum Product Consumer Protection Agency	1,500,000.00	-	50,000.00	75,000.00	-	-	-	-	-	600,000.00	2,225,000.00	2,225,000.00	-	1,390,000.00
51	011111200300	Utility Service Department	1,074,500.00	-	21,000.00	-	-	-	-	-	-	272,500.00	1,368,000.00	1,468,000.00	100,000.00	1,080,000.00
52	011111200400	Government Asset Unit	1,184,000.00	-	72,250.00	620,000.00	-	-	-	-	-	483,750.00	2,360,000.00	2,560,000.00	200,000.00	2,160,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	011111200700	Secretariat, Office of the Governor	3,485,000.00	-	6,205,000.00	6,800,000.00	-	-	-	-	-	510,000.00	17,000,000.00	21,544,214.14	4,544,214.14	11,900,000.00
56	011111200800	AUDA-NEPAD	248,000.00	-	150,000.00	96,000.00	-	-	-	-	-	96,000.00	590,000.00	590,000.00	-	540,000.00
57	011111200900	Open Governor Partnership (OGP Activities)	850,000.00	-	120,000.00	180,000.00	-	-	-	-	-	30,000.00	1,180,000.00	3,000,000.00	1,820,000.00	1,080,000.00
58	011111201000	3 SSAs Special Projects (for 3 Senatorial Districts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	011111201100	SSA Diaspora	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	011111201200	SSA Statistics	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	011111201300	SSA Development Partnership	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	011111201300	Citizenship Engagement Office (GH&P)	-	-	-	-	-	-	-	-	-	-	-	2,067,557.23	2,067,557.23	-
63	011111300100	Ekiti State Pension Commission	5,300,000.00	-	9,682,540.00	7,000,000.00	8,558,545.00	-	-	-	-	2,000,000.00	32,541,085.00	34,194,496.02	1,653,411.02	22,835,635.00
64	011111300200	Pension Transition Arrangement Department	1,198,000.00	-	2,759,450.00	330,050.00	281,500.00	-	-	-	-	3,621,500.00	8,190,500.00	8,201,750.65	11,250.65	4,780,000.00
65	011111400100	Chief Press Secretary	48,600,000.00	-	84,000,000.00	21,350,000.00	-	-	-	-	-	15,250,000.00	169,200,000.00	169,448,529.62	248,529.62	112,500,000.00
66	011113200100	Inter-Governmental And Integration Affairs	1,764,000.00	-	306,000.00	860,000.00	-	260,000.00	-	-	-	320,000.00	3,510,000.00	5,000,000.00	1,490,000.00	2,970,000.00
67	011200100100	Ekiti State House Of Assembly	395,796,690.78	-	11,397,600.00	235,323,774.40	596,217,211.10	114,155,585.36	-	2,900,000.00	-	671,546,002.34	2,027,336,863.98	2,187,595,782.61	160,258,918.63	1,325,514,279.76
68	011200200100	House Of Assembly Service Commission	-	-	-	-	-	50,000,000.00	-	-	-	-	50,000,000.00	175,916,270.86	125,916,270.86	20,982,183.65
	011200100200	Legislative Service Loans Board	-	-	-	-	-	-	-	-	-	-	-	5,000,000.00	5,000,000.00	
69	012300100100	Ministry Of Information And Value Orientation	24,501,540.00	-	650,000.00	1,769,400.00	5,000,000.00	30,729,412.00	-	-	-	112,212,000.00	174,862,352.00	210,792,352.00	35,930,000.00	7,020,000.00
70	012300300100	Broadcasting Service Of Ekiti State	962,684.87	-	972,852.78	1,254,546.58	515,477.88	-	-	-	-	262,068.56	3,967,630.67	199,183,441.73	195,215,811.06	6,870,522.18
71	012500100100	Head Of Service	32,820,000.00	-	1,808,950.00	2,633,000.00	-	-	-	-	-	9,532,050.00	46,794,000.00	47,000,000.00	206,000.00	32,421,000.00
72	012500500100	Public Service Coordinating Unit	570,000.00	-	252,000.00	360,000.00	460,000.00	-	-	-	-	600,000.00	2,242,000.00	2,504,179.37	262,179.37	2,052,000.00
73	012500600100	Office Of Establishment And Service Matters	13,362,500.00	-	5,846,000.00	1,000,000.00	500,000.00	-	-	-	-	21,187,000.00	41,895,500.00	55,780,000.00	13,884,500.00	54,423,000.00
74	012500600200	Establishment And Management Services	1,550,000.00	-	865,000.00	620,000.00	325,000.00	-	-	-	-	-	3,360,000.00	3,660,000.00	300,000.00	2,160,000.00
75	012500600300	Staff Matter And Industrial Relation	2,080,000.00	-	620,000.00	480,000.00	-	-	-	-	-	-	3,180,000.00	3,480,000.00	300,000.00	1,080,000.00
76	012500600400	Labour And Industrial Relation	52,860,000.00	-	14,846,350.00	3,460,000.00	560,000.00	-	-	-	-	18,723,000.00	90,449,350.00	91,500,000.00	1,050,650.00	62,315,400.00
77	012500600500	Hosting of Public Service Games	1,090,000.00	-	-	-	-	-	-	-	-	-	1,090,000.00	1,190,000.00	100,000.00	540,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			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	580,000.00	-	580,000.00	-	-	-	-	-	-	2,380,000.00	3,540,000.00	3,840,000.00	300,000.00	3,240,000.00
79	012500600700	Staff Housing Loan Board	360,000.00	-	610,000.00	90,000.00	20,000.00	-	-	-	-	55,000.00	1,135,000.00	1,190,000.00	55,000.00	495,000.00
80	012500600800	Nigeria Legion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	012500700100	Office Of Capacity Development And Reform	5,237,500.00	-	1,924,500.00	1,456,900.00	-	30,000,000.00	-	-	-	5,084,200.00	43,703,100.00	69,312,500.00	25,609,400.00	32,157,745.78
82	012500700200	Training And Man Power Department	522,000.00	-	378,000.00	61,000.00	-	-	-	-	-	309,000.00	1,270,000.00	1,270,000.00	-	1,080,000.00
83	012500700300	Staff Development Centre	843,000.00	-	52,500.00	-	-	-	-	-	-	162,500.00	1,058,000.00	2,000,000.00	942,000.00	1,080,000.00
84	014000100100	Ekiti State Auditor General Office	15,000,000.00	-	20,000,000.00	7,292,783.51	19,840,967.32	-	-	-	-	5,000,000.00	67,133,750.83	67,523,774.45	390,023.62	39,360,000.00
85	014000100200	Pension And Gratutities	160,000.00	-	129,267.68	151,098.48	180,000.00	-	-	-	-	-	620,366.16	675,469.67	55,103.51	640,000.00
86	014000100300	Government Account Management Units	160,000.00	-	129,267.68	151,098.48	180,000.00	-	-	-	-	-	620,366.16	675,469.67	55,103.51	640,000.00
87	014000100400	Auditing Of Secondary Schools In Ekiti	1,120,000.00	-	480,000.00	940,549.18	1,181,647.54	-	-	-	-	-	3,722,196.72	4,062,818.02	340,621.30	3,840,000.00
88	014000100500	Monitoring And Special Audit Department	280,000.00	-	240,732.24	600,000.00	-	-	-	-	-	120,000.00	1,240,732.24	1,350,939.34	110,207.10	1,280,000.00
89	014000200100	Local Government Auditor General Office	14,900,000.00	-	4,599,999.98	12,043,333.32	12,180,000.00	-	-	-	-	1,943,333.30	45,666,666.60	60,617,499.90	14,950,833.30	17,282,852.00
90	014000300100	Ekiti State Audit Service Commission	5,487,500.00	-	6,324,216.70	6,705,000.00	6,650,000.00	-	-	-	-	6,682,500.00	31,849,216.70	35,049,216.70	3,200,000.00	12,800,000.00
91	014500100100	Public Complaint Commission	344,411.80	-	280,882.36	591,029.44	238,529.44	-	-	-	-	135,146.96	1,590,000.00	1,716,889.28	126,889.28	540,000.00
92	014700100100	Ekiti State Civil Service Commission	8,834,000.00	-	829,200.00	2,824,000.00	-	-	-	-	-	22,979,800.00	35,467,000.00	35,870,000.00	403,000.00	22,580,000.00
93	014700100200	Personnel Department	1,908,000.00	-	532,700.00	168,000.00	-	-	-	-	-	107,300.00	2,716,000.00	2,716,000.00	-	1,296,000.00
94	014700100300	Appointment Department	1,675,000.00	-	395,900.00	360,900.00	26,000.00	-	-	-	-	258,200.00	2,716,000.00	2,716,000.00	-	1,296,000.00
95	014800100100	Ekiti State Independence Electoral Commission	16,870,500.00	-	441,500.00	928,000.00	300,000.00	-	-	-	-	150,000.00	18,690,000.00	25,000,000.00	6,310,000.00	16,659,000.00
96	016100100100	Secretary To The State Government	33,083,000.00	-	15,580,000.00	14,919,300.00	965,000.00	-	-	-	-	22,526,500.00	87,073,800.00	100,000,000.00	12,926,200.00	70,646,900.00
97	016101300200	Political And Economic Affairs	7,930,000.00	-	1,581,650.00	2,580,200.00	-	-	-	-	-	343,487,179.44	355,579,029.44	390,000,000.00	34,420,970.56	227,319,916.43
98	016101300300	Economic P & E	-	-	-	-	-	-	-	-	-	1,180,000.00	1,180,000.00	1,280,000.00	100,000.00	1,080,000.00
99	016101300400	Political And Inter-Party	9,250,000.00	-	1,587,000.00	950,000.00	-	-	-	-	-	66,863,000.00	78,650,000.00	81,000,000.00	2,350,000.00	44,180,000.00
100	016101300500	Quarterly Legislativ Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	016101300600	Policy And Strategy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	016101300700	NIREC	700,000.00	-	480,000.00	-	-	-	-	-	-	2,000,000.00	3,180,000.00	3,500,000.00	320,000.00	2,580,000.00
103	016101300800	Parastatals Affair Department	3,203,000.00	-	599,000.00	1,098,000.00	-	-	-	-	-	1,000,000.00	5,900,000.00	6,400,000.00	500,000.00	5,400,000.00
104	16101700100	Cabinet And Special Services	8,388,200.00	-	14,139,510.00	11,535,000.00	6,176,740.00	-	-	-	-	33,463,150.00	73,702,600.00	83,000,000.00	9,297,400.00	57,668,460.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			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	2,120,000.00	-	700,000.00	459,000.00	705,000.00	-	-	-	-	1,096,000.00	5,080,000.00	9,000,000.00	3,920,000.00	4,320,000.00
106	016101700400	Maintenance of Exco Chamber	-	-	856,320.00	1,390,400.00	-	-	-	-	-	-	2,246,720.00	2,437,120.00	190,400.00	2,056,320.00
		TOTAL ADMINISTRATION SECTOR	4,137,092,088.07	2,138,749.50	2,276,828,246.23	2,467,714,141.13	1,345,853,134.92	323,924,222.36	82,122.83	3,245,000.00	-	4,183,375,623.41	14,740,253,328.45	26,554,408,695.97	11,814,155,367.52	12,815,769,107.22
107	021500100100	Ministry Of Agriculture And Food Security	48,144,000.00	-	5,170,000.00	3,750,000.00	-	-	-	-	-	6,402,000.00	63,466,000.00	66,250,929.12	2,784,929.12	25,296,250.00
108	021510200100	Agricultural Development Programme	3,177,000.00	-	117,800.00	-	5,515,800.00	-	-	-	-	4,788,400.00	13,599,000.00	13,900,000.00	301,000.00	6,850,000.00
109	021510900100	Ekiti State Forestry Commission	4,834,100.00	-	844,100.00	303,000.00	166,300.00	6,200,227.38	-	-	-	106,500.00	12,454,227.38	14,864,752.85	2,410,525.47	7,500,623.40
110	021511000100	Fountain Marketing Agricultural Agency	2,773,000.00	-	-	801,000.00	376,000.00	-	-	-	-	-	3,950,000.00	3,950,000.00	-	2,700,000.00
111	021511500100	Monitoring And Task Force On Forestry Activities	1,770,000.00	-	-	-	-	-	-	-	-	-	1,770,000.00	1,770,000.00	-	1,080,000.00
112	021511600100	Fadama Project	1,030,000.00	-	1,420,000.00	390,000.00	-	-	-	-	-	430,000.00	3,270,000.00	3,270,000.00	-	1,080,000.00
113	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt. <small>EKITI STATE RURAL ACCESS AND</small>	1,000,000.00	-	490,000.00	690,000.00	500,000.00	-	-	-	-	500,000.00	3,180,000.00	3,200,000.00	20,000.00	1,170,000.00
114	021511800100	Agricultural Marketing Project (RAAMP)	1,150,000.00	-	1,875,000.00	950,000.00	950,000.00	-	-	-	-	1,650,000.00	6,575,000.00	6,575,000.00	-	2,835,000.00
115	022000100100	Ministry Of Finance	70,221,800.00	-	5,013,900.00	28,089,500.00	300,000.00	26,822,797,519.38	240,000,000.00	-	-	462,272,800.00	27,628,695,519.38	27,877,977,286.99	249,281,767.61	19,847,688,164.91
116	022000100200	State Revenue And Investment	404,000.00	-	674,000.00	658,000.00	-	-	-	-	-	270,000.00	2,006,000.00	3,000,000.00	994,000.00	1,836,000.00
117	022000100300	Fiscal Committee Secretariat	570,200.00	-	4,372,240.00	-	-	-	-	-	-	11,677,560.00	16,620,000.00	17,004,007.53	384,007.53	9,720,000.00
118	022000100400	Expenditure Department	1,485,000.00	-	-	1,364,400.00	-	-	-	-	-	4,780,600.00	7,630,000.00	8,218,225.15	588,225.15	3,780,000.00
119	022000100500	State Finance Department	1,090,000.00	-	1,744,000.00	1,962,000.00	-	-	-	-	-	654,000.00	5,450,000.00	5,584,446.54	134,446.54	2,700,000.00
120	022000100600	State Wide Revenue Committee	1,405,000.00	-	1,550,300.00	1,770,000.00	-	-	-	-	-	584,700.00	5,310,000.00	5,552,003.77	242,003.77	4,860,000.00
121	022000100700	State Fiscal Efficiency Unit	590,000.00	-	944,000.00	1,062,000.00	-	-	-	-	-	354,000.00	2,950,000.00	3,584,446.54	634,446.54	2,700,000.00
122	022000100800	Community Of Public Finance Committee	640,000.00	-	964,000.00	1,022,000.00	-	-	-	-	-	324,000.00	2,950,000.00	3,500,000.00	550,000.00	2,700,000.00
123	022000100900	SABER Related Activities	640,000.00	-	964,000.00	1,022,000.00	-	-	-	-	-	324,000.00	2,950,000.00	3,500,000.00	550,000.00	2,700,000.00
124	022000200100	Debt Management Office	908,000.00	-	1,133,200.00	1,008,000.00	-	-	-	-	-	364,800.00	3,414,000.00	4,377,690.81	963,690.81	2,484,000.00
125	022000700100	Office Of The Accountant General	31,214,000.00	-	40,591,351.73	153,564,969.86	6,585,000.00	1,303,957,229.04	-	-	1,002,386,690.65	58,320,612.50	2,596,619,853.78	1,933,910,096.70	(662,709,757.08)	958,543,682.75
126	022000700200	Main Accounts Department	1,000,000.00	-	1,100,000.00	890,000.00	490,000.00	-	-	-	-	970,000.00	4,450,000.00	4,500,000.00	50,000.00	2,700,000.00
127	022000700300	IPSAS Streering Committee	500,000.00	-	240,000.00	300,000.00	100,000.00	-	-	-	-	276,000.00	1,416,000.00	1,440,000.00	24,000.00	1,296,000.00
128	022000700400	Central Pay Office	1,100,000.00	-	365,000.00	530,000.00	300,000.00	-	-	-	-	475,000.00	2,770,000.00	2,800,000.00	30,000.00	1,620,000.00
129	022000700500	Management Service Department	1,390,000.00	-	880,000.00	760,000.00	230,000.00	-	-	-	-	600,000.00	3,860,000.00	4,400,000.00	540,000.00	2,160,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
130	022000700600	Implementation Of Treasury Single Accounts	1,200,000.00	-	1,800,000.00	1,000,000.00	600,000.00	-	-	-	-	710,000.00	5,310,000.00	5,400,000.00	90,000.00	4,860,000.00
131	022000700700	Funds Management	1,050,000.00	-	600,000.00	800,000.00	300,000.00	-	-	-	-	1,200,000.00	3,950,000.00	3,950,000.00	-	2,700,000.00
132	022000700800	State Integrated Financial Management	700,000.00	-	1,450,000.00	750,000.00	300,000.00	-	-	-	-	750,000.00	3,950,000.00	3,950,000.00	-	2,700,000.00
133	022000700900	Projects Financial Management Units	220,000.00	-	360,000.00	294,000.00	114,000.00	-	-	-	-	120,000.00	1,108,000.00	3,000,000.00	1,892,000.00	648,000.00
134	022000701000	Nigeria Civil Defence Corps	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	022000701100	Central Internal Audit	10,076,750.00	-	2,325,104.38	3,918,967.88	3,198,898.91	-	-	-	-	5,554,078.83	25,073,800.00	28,072,500.00	2,998,700.00	19,266,000.00
136	022000800100	Ekiti State Board Of Internal Revenue Service	3,101,495,225.76	-	-	-	-	-	-	-	-	-	3,101,495,225.76	3,111,816,427.77	10,321,202.01	1,144,939,259.21
137	022000800200	Signage And Advertisement Agency	8,387,000.00	-	3,638,090.60	688,400.00	225,000.00	-	-	-	-	11,265,211.00	24,203,701.60	27,000,000.00	2,796,298.40	15,825,403.81
138	022000800300	Ekiti State Lotteries Commission	7,674,200.00	-	1,266,440.00	1,452,100.00	462,460.00	13,862,497.60	201,800.00	-	-	1,585,200.00	26,504,697.60	28,000,000.00	1,495,302.40	6,462,000.00
139	022200100100	Ministry of Trade, Industry, Investment and Cooperatives	71,879,403.00	-	35,379,470.00	5,275,561.25	1,474,921.00	-	-	-	-	63,880,516.00	177,889,871.25	193,863,471.25	15,973,600.00	18,086,723.35
140	022200100200	Steering Committee On Social Investment	360,000.00	-	360,000.00	555,000.00	75,000.00	-	-	-	-	1,825,000.00	3,175,000.00	3,270,000.00	95,000.00	2,475,000.00
141	022200100300	Ekiti State Export Promotion Council	-	-	-	-	-	-	-	-	-	-	-	2,000,000.00	2,000,000.00	
142	022200600100	Cooperative Department & Coop. College Ijero Ekiti	2,479,860.00	-	305,300.00	-	-	-	-	-	-	2,376,840.00	5,162,000.00	5,650,000.00	488,000.00	972,000.00
143	022200900100	Technical Adviser On Ekiti Knowledge Zone	1,635,000.00	-	433,200.00	402,500.00	79,300.00	-	-	-	-	400,000.00	2,950,000.00	3,459,610.33	509,610.33	3,414,000.00
144	022201000100	Monitoring And Supervision Of Cooperative Societies	213,000.00	-	645,000.00	-	-	-	-	-	-	232,000.00	1,090,000.00	1,190,000.00	100,000.00	540,000.00
145	022201800100	State Cooperative Advisory Board	213,000.00	-	645,000.00	-	-	-	-	-	-	232,000.00	1,090,000.00	1,190,000.00	100,000.00	540,000.00
146	022205200100	Ekiti State Investment Promotion Agency	13,888,500.00	-	3,973,500.00	11,532,700.00	2,982,500.00	13,175,000.00	-	-	-	5,284,800.00	50,837,000.00	55,287,000.00	4,450,000.00	22,224,000.00
147	022205200300	Social Investment Coordinating office Min. of Employment & Wealth Creation (Bureau Of Employment, Labour And Productivity)	760,000.00	-	245,000.00	130,000.00	-	-	-	-	-	-	1,135,000.00	14,600,000.00	13,465,000.00	1,745,000.00
148	022700100100	Ekiti State Social Security Scheme	15,523,000.00	-	-	-	-	-	-	-	-	1,011,000.00	16,534,000.00	16,550,000.00	16,000.00	5,826,000.00
149	022700500100	Human Capital Development	5,000,000.00	-	2,400,000.00	1,080,000.00	480,000.00	-	-	-	-	600,000.00	9,560,000.00	16,000,000.00	6,440,000.00	1,470,000.00
151	022700700100	Job Creation And Employment Agency	1,327,000.00	-	310,200.00	216,000.00	96,200.00	-	-	-	-	407,000.00	2,356,400.00	2,500,000.00	143,600.00	1,425,600.00
152	022700700200	Ekiti State Employment Automation Centre	415,000.00	-	416,000.00	268,000.00	36,000.00	-	-	-	-	-	1,135,000.00	1,190,278.14	55,278.14	495,000.00
153	022800100100	Bureau Of Information, Communication And Technology (ICT)	4,338,500.00	39,286,639.91	1,609,500.00	2,066,300.00	-	6,000,000.00	-	-	-	766,000.00	54,066,939.91	54,075,939.91	9,000.00	12,831,000.00
154	026200100100	Ministry Of Innovation, Science and Technology	8,730,400.00	-	3,144,400.00	3,330,000.00	28,123,000.00	-	-	-	-	3,466,200.00	46,794,000.00	81,370,000.00	34,576,000.00	
155	023100100100	Ekiti State Electricity Board	7,751,800.00	210,215,351.64	-	3,318,000.00	-	-	-	2,568,796,882.97	-	-	2,790,082,034.61	2,822,400,000.00	32,317,965.39	632,878,663.57
156	023100100200	Monitoring Of Government House Premises/Town	-	-	-	-	-	-	-	-	-	-	-	-	-	-
157	023100100300	Ekiti State Office Of Energy Matters	3,045,000.00	-	-	-	-	-	-	-	-	-	3,045,000.00	4,130,000.00	1,085,000.00	3,465,000.00
158	023100100400	Ekiti State Electricity Regulatory Bureau	3,057,000.00	-	717,700.00	836,300.00	-	-	-	-	-	1,389,000.00	6,000,000.00	13,772,000.00	7,772,000.00	
159	023300100100	Ekiti State Mineral Resources Development Agency	1,550,000.00	-	338,500.00	180,000.00	50,500.00	-	-	-	-	561,000.00	2,680,000.00	4,006,000.00	1,326,000.00	2,785,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
160	023305100100	Mineral Resources And Environmental Committee	934,000.00	-	254,000.00	160,000.00	-	-	-	-	-	1,012,000.00	2,360,000.00	2,360,000.00	-	2,160,000.00
161	023400100100	Ministry Of Works	13,400,500.00	-	1,762,552.62	1,823,300.00	902,700.00	-	-	-	-	3,027,000.00	20,916,052.62	23,000,000.00	2,083,947.38	7,193,500.00
162	023400100200	Planning Research And Statistics	1,135,000.00	-	-	-	-	-	-	-	-	-	1,135,000.00	1,300,000.00	165,000.00	540,000.00
163	023400100400	Ekiti State Public Works Corporation	1,090,000.00	-	1,460,000.00	1,540,000.00	556,000.00	-	-	-	-	1,470,000.00	6,116,000.00	6,150,000.00	34,000.00	3,024,000.00
164	023500100100	Ministry Of Transportation	7,542,500.00	-	1,500,000.00	13,255,000.00	20,000.00	50,878,787.88	-	-	-	4,790,000.00	77,986,287.88	87,640,380.00	9,654,092.12	
165	023400100300	Ekiti State Traffic Management Agency	4,570,100.00	-	1,356,100.00	7,844,680.05	7,445,300.00	-	-	-	-	583,600.00	21,799,780.05	21,800,000.00	219.95	17,903,175.00
166	023400100500	Department Of Public Transportation	619,000.00	-	225,000.00	171,000.00	98,000.00	-	-	-	-	567,000.00	1,680,000.00	1,813,778.61	133,778.61	1,170,000.00
167	023400100401	Monitoring of Ekiti-State Township Roads	-	-	-	-	-	-	-	-	-	-				
168	023400100600	Ekiti State International Cargo Airport	220,000.00	352,000.00	1,320,000.00	730,000.00	30,545,454.00	978,000.00	52,700,000.00	-	-	-	86,845,454.00	86,845,454.00	-	-
169	023600100100	Ministry Of Arts, Culture And Creative Economy	5,831,000.00	-	1,782,000.00	4,274,000.00	892,500.00	-	-	-	-	9,286,500.00	22,066,000.00	22,130,928.42	64,928.42	25,761,000.00
170	023600100200	Bureau of Tourism	40,508,916.76	-	520,666.62	520,666.62	195,250.00	-	-	-	-	-	41,745,500.00	41,772,000.00	26,500.00	1,485,000.00
171	023600100300	Council For Art And Culture	1,933,750.00	-	734,590.00	160,060.00	346,600.00	-	-	-	-	-	3,175,000.00	3,200,000.00	25,000.00	2,475,000.00
172	023800100100	Ministry Of Budget And Economic Planning	22,550,000.00	-	15,400,000.00	7,480,000.00	1,320,000.00	161,458,000.00	150,000,000.00	-	-	172,912,750.00	531,120,750.00	708,670,163.26	177,549,413.26	452,937,000.00
173	023800100200	Multi-Lateral Department	410,000.00	-	374,000.00	276,000.00	96,000.00	-	-	-	-	24,000.00	1,180,000.00	1,280,000.00	100,000.00	1,080,000.00
174	023800100300	Project Evaluation Committee	325,000.00	-	410,000.00	120,000.00	-	-	-	-	-	30,000.00	885,000.00	1,200,000.00	315,000.00	810,000.00
175	023800100400	Economic Development Council	350,000.00	-	295,000.00	150,000.00	60,000.00	-	-	-	-	30,000.00	885,000.00	1,200,000.00	315,000.00	810,000.00
176	023800100500	Dev't. Planning & Strategy Committee	174,000.00	-	176,000.00	180,000.00	24,000.00	-	-	-	-	36,000.00	590,000.00	640,000.00	50,000.00	540,000.00
177	023800100600	Budget Department	532,000.00	-	1,258,000.00	964,000.00	-	-	-	-	-	432,000.00	3,186,000.00	5,000,000.00	1,814,000.00	2,916,000.00
178	023800100700	Budget Monitoring Committee	1,051,250.00	-	846,000.00	858,000.00	-	-	-	-	-	180,000.00	2,935,250.00	5,000,000.00	2,064,750.00	2,686,500.00
179	023800100800	State Projects Monitoring & Evaluation	580,000.00	-	120,000.00	420,000.00	-	-	-	-	-	60,000.00	1,180,000.00	1,500,000.00	320,000.00	1,080,000.00
180	023800100900	Sustainable IGR Committee	1,096,000.00	-	1,000,000.00	980,000.00	-	-	-	-	-	228,000.00	3,304,000.00	3,334,000.00	30,000.00	3,024,000.00
181	023800101000	Development Partners & Aids Coordinating Secretariat	266,000.00	-	180,000.00	144,000.00	-	-	-	-	-	-	590,000.00	1,000,000.00	410,000.00	540,000.00
182	023800101100	Medium Term Expenditure Framework Secretariat	514,000.00	-	354,000.00	216,000.00	48,000.00	-	-	-	-	48,000.00	1,180,000.00	2,083,778.81	903,778.81	1,080,000.00
183	023800101200	State Committee On Food & Nutrition	158,000.00	-	156,000.00	204,000.00	-	-	-	-	-	72,000.00	590,000.00	2,000,000.00	1,410,000.00	540,000.00
184	023800101300	Budget Tracking And Automation	266,000.00	-	162,000.00	162,000.00	-	-	-	-	-	-	590,000.00	2,000,000.00	1,410,000.00	540,000.00
185	023800101600	National Social Safety Net Programme (NASSP)/(YESS0)	412,000.00	-	192,000.00	233,000.00	-	-	-	-	-	48,000.00	885,000.00	3,200,000.00	2,315,000.00	810,000.00
186	023800101400	Home Grown School Feeding	8,975,000.00	-	375,000.00	260,000.00	-	-	-	-	-	675,000.00	10,285,000.00	10,360,500.00	75,500.00	4,140,000.00
187	023800101500	Activities Of The National Cash Transfer Office	360,000.00	-	230,000.00	480,000.00	50,000.00	-	-	-	-	15,000.00	1,135,000.00	1,190,000.00	55,000.00	495,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
188	023800101700	Dawn Commission Related Activities / Interface with Allied Body on FSP/MTEF	1,396,000.00	-	514,000.00	408,000.00	-	-	-	-	-	42,000.00	2,360,000.00	2,360,000.00	-	2,160,000.00
189	023800101800	N-Power	540,000.00	-	140,000.00	340,000.00	20,000.00	-	-	-	-	95,000.00	1,135,000.00	1,190,444.65	55,444.65	495,000.00
190	023800101900	Budget Reconciliation Committee	350,000.00	-	-	-	-	-	-	-	-	240,000.00	590,000.00	2,000,000.00	1,410,000.00	540,000.00
191	023800102000	NCOA Platform Development And Related Activities	760,000.00	-	832,000.00	528,000.00	120,000.00	-	-	-	-	120,000.00	2,360,000.00	2,367,557.23	7,557.23	2,160,000.00
192	023800102100	Nec And Other Related Activities	2,950,000.00	-	-	-	-	-	-	-	-	-	2,950,000.00	8,000,000.00	5,050,000.00	2,700,000.00
193	023800102200	Inter-Ministerial Project Monitoring Task Force	650,000.00	-	362,000.00	144,000.00	-	-	-	-	-	24,000.00	1,180,000.00	1,280,000.00	100,000.00	1,080,000.00
194	023800102300	Automated Project Monitoring Information System	230,000.00	-	180,000.00	180,000.00	-	-	-	-	-	-	590,000.00	1,000,000.00	410,000.00	540,000.00
195	023800102400	Project Monitoring Committee	1,220,000.00	-	480,000.00	180,000.00	-	-	-	-	-	480,000.00	2,360,000.00	2,560,000.00	200,000.00	2,160,000.00
196	023800102500	Newly Created Mdcs	-	-	1,000,000.00	-	-	-	-	-	-	-	1,000,000.00	139,448,138.78	138,448,138.78	97,612,475.00
197	023800102600	State CARES Coordinating Unit (SCCU)	5,595,000.00	-	4,695,000.00	100,000.80	99,999.60	-	-	-	-	99,999.60	10,590,000.00	60,556,000.00	49,966,000.00	540,000.00
198	023800102600	Activities and Coordination State Development Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
199	023800102700	State Operations Coordinating Unit (SOCU)	290,000.00	-	132,000.00	84,000.00	-	-	-	-	-	84,000.00	590,000.00	1,000,000.00	410,000.00	540,000.00
200	023800102800	Performance Management	-	-	-	-	-	-	-	-	-	-	-	5,000,000.00	5,000,000.00	-
201	023800102900	Steering Committee on National Social Safety Net Programme (NASSP)	-	-	-	-	-	-	-	-	-	-	-	3,000,000.00	3,000,000.00	-
202	023800103000	Economic Management Team Expenses	12,000,000.00	-	5,370,000.00	2,000,000.00	2,000,000.00	-	-	-	-	3,000,000.00	24,370,000.00	26,480,000.00	2,110,000.00	-
203	023800200100	State Bureau Of Statistics	12,628,125.00	-	4,624,100.00	2,510,500.00	950,000.00	-	-	-	-	4,884,000.00	25,596,725.00	27,000,000.00	1,403,275.00	14,410,000.00
204	025000100100	Fiscal Responsibility Commission	6,825,000.00	-	1,085,000.00	1,185,000.00	820,000.00	-	-	-	-	260,000.00	10,175,000.00	12,000,000.00	1,825,000.00	8,475,000.00
205	025000100200	Monitoring And Evaluation (Fiscal Responsibility Commission)	800,000.00	-	380,000.00	799,800.00	294,200.00	-	-	-	-	96,000.00	2,370,000.00	2,394,556.29	24,556.29	1,080,000.00
206	025200100100	Ekiti State Water Corporation	710,000.00	-	300,000.00	1,105,000.00	490,000.00	190,000.00	8,000,000.00	7,010,000.00	-	210,000.00	18,015,000.00	55,810,000.00	37,795,000.00	6,882,500.00
207	025200100200	State Rural Water Supply And Sanitation Agency	14,965,900.00	-	7,866,100.00	11,853,000.00	15,000,000.00	-	-	-	-	9,715,000.00	59,400,000.00	80,000,000.00	20,600,000.00	52,250,000.00
208	025300000000	Ministry Of Physical Planning & Urban Development (Ministry Of Housing And Urban Development)	15,440,000.00	-	620,500.00	3,178,100.00	119,300.00	7,018,071.82	-	-	-	1,080,100.00	27,456,071.82	34,000,000.00	6,543,928.18	16,106,229.35
209	025300100200	Planning Permit Agency	1,527,000.00	-	-	115,000.00	58,100.00	-	-	-	-	461,900.00	2,162,000.00	2,200,000.00	38,000.00	594,000.00
210	025300100300	Physical Planning And Development Matters	1,550,100.00	-	-	215,500.00	56,750.00	-	-	-	-	312,650.00	2,135,000.00	2,200,000.18	65,000.18	495,000.00
211	025300100400	Deeds Registry	220,000.00	-	380,500.00	234,500.00	200,000.00	-	-	-	-	100,000.00	1,135,000.00	1,150,000.00	15,000.00	495,000.00
212	025301000100	Ekiti State Housing Corporation	898,600.00	-	1,373,000.00	985,900.00	86,927.65	-	260,000.00	-	-	2,418,355.30	6,022,782.95	35,000,000.00	28,977,217.05	3,750,204.15
213	026000100100	Bureau Of Lands	31,697,333.27	-	293,000.00	639,000.00	200,000.00	206,475,112.16	-	-	-	500,000.00	239,804,445.43	243,010,999.04	3,206,553.61	21,992,392.60
214	026000100200	Office Of Surveyor General	7,899,317.45	-	265,000.00	-	713,000.00	-	-	-	-	-	8,877,317.45	9,842,051.35	964,733.90	3,185,089.10
215	026000100300	Control Monitoring And Field Charting	824,500.00	-	-	230,000.00	80,500.00	-	-	-	-	-	1,135,000.00	1,135,000.00	-	540,000.00
216	026000100400	Urban Renewal Agency	2,491,300.00	-	472,400.00	874,800.00	11,500.00	-	-	-	-	190,000.00	4,040,000.00	4,060,000.00	20,000.00	2,160,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
217	026000100500	Geospatial Data	994,500.00	-	119,100.00	15,000.00	4,200.00	-	-	-	-	137,200.00	1,270,000.00	1,280,000.00	10,000.00	990,000.00
218	026100100100	Ministry Of Infrastructure And Public Utilities	10,490,700.00	-	1,027,200.00	4,517,000.00	104,000.00	-	-	-	-	6,719,600.00	22,858,500.00	37,000,000.00	14,141,500.00	6,835,600.00
219	026100100200	Ekiti State Fire Services	31,355,000.00	-	870,000.00	3,542,500.00	150,000.00	-	-	-	-	675,000.00	36,592,500.00	36,592,500.00	-	7,607,500.00
220	026100100300	Transmission Company Of Nigeria Projects (TCN)	3,000,000.00	-	800,000.00	791,000.00	-	-	-	-	-	1,309,000.00	5,900,000.00	6,850,000.00	950,000.00	5,400,000.00
221	026100100500	Ekiti State Water Supply, Sanitation and Hygiene Dept	3,426,000.00	-	1,130,000.00	873,000.00	-	-	-	-	-	921,000.00	6,350,000.00	6,400,893.07	50,893.07	4,950,000.00
222	026100100400	Ekiti State Water Sector Regulatory Agency	987,000.00	-	691,000.00	510,000.00	-	-	-	-	-	352,000.00	2,540,000.00	2,560,000.00	20,000.00	1,980,000.00
		TOTAL ECONOMIC SECTOR	3,740,671,131.24	249,853,991.55	201,986,305.95	321,539,806.46	118,468,161.16	28,592,990,445.26	451,161,800.00	2,575,806,882.97	1,002,386,690.65	889,956,473.23	38,144,821,688.47	38,407,166,237.19	262,344,548.72	23,612,603,536.20
													-	-	-	-
223	031800100100	The Judiciary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224	031801100100	Ekiti State Judicial Service Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
225	031801100100	Ekiti State Customary Court of Appeal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	032600100100	Ministry Of Justice	24,090,613.00	-	1,360,636.32	3,967,619.84	882,290.64	861,909,717.90	-	-	-	254,816,817.00	1,147,027,694.70	1,147,027,694.70	-	262,936,177.66
227	032600100200	Ekiti State Citizen's Right	1,439,600.00	-	477,360.00	266,400.00	88,320.00	88,320.00	-	-	-	-	2,360,000.00	2,600,000.00	240,000.00	2,160,000.00
228	032600100300	Office Of Public Defender	2,204,600.00	-	347,910.00	1,616,600.00	-	-	-	-	-	1,235,890.00	5,405,000.00	5,405,000.00	-	1,620,000.00
229	032600100400	Ekiti State Law Reform Commission	574,545.26	-	613,325.66	938,701.78	319,771.74	-	-	-	-	413,655.56	2,860,000.00	2,892,557.23	32,557.23	2,160,000.00
		TOTAL LAW & JUSTICE SECTOR	28,309,358.26	-	2,799,231.98	6,789,321.62	1,290,382.38	861,998,037.90	-	-	-	256,466,362.56	1,157,652,694.70	1,157,925,251.93	272,557.23	268,876,177.66
													-	-	-	-
230	045102100100	Ministry Of Regional and Inter-Governmental Affairs	3,830,000.00	-	1,296,000.00	1,520,000.00	-	1,220,000.00	-	-	-	1,946,500.00	9,812,500.00	10,000,000.00	187,500.00	4,851,100.00
231	045102100200	Serve EKS Steering Committee	65,000.00	-	-	444,000.00	-	-	-	-	-	9,000.00	518,000.00	535,000.00	17,000.00	117,000.00
232	045102100300	Serve EKS	267,000.00	-	-	68,000.00	-	-	-	-	-	809,000.00	1,144,000.00	1,250,000.00	106,000.00	936,000.00
233	045102100400	Subvention To Dawn Commission	-	-	-	-	-	-	-	-	-	-	-	40,000,000.00	40,000,000.00	-
234	045102100100	Ministry Of Special Duties	15,732,500.00	-	2,507,500.00	1,775,000.00	-	-	-	-	-	8,274,500.00	28,289,500.00	42,169,161.03	13,879,661.03	
		TOTAL REGIONAL SECTOR	19,894,500.00	-	3,803,500.00	3,807,000.00	-	1,220,000.00	-	-	-	11,039,000.00	39,764,000.00	93,954,161.03	54,190,161.03	5,904,100.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
													-		-	
235	051300100100	Ministry Of Youth And Sport Development	8,360,090.00	-	2,861,500.00	5,153,500.00	1,340,764.00	2,103,260.00	-	-	-	44,565,577.18	64,384,691.18	64,420,000.00	35,308.82	12,238,500.00
236	051300100200	Ekiti State United Football Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-
237	051300100300	Ekiti Queens Football Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-
238	051305100100	Youth Development	446,000.00	-	460,000.00	430,000.00	50,000.00	-	-	-	-	392,000.00	1,778,000.00	2,000,000.00	222,000.00	1,512,000.00
239	051305200100	Ekiti State Sport Council (SPORT COMMISSION)	2,531,500.00	-	1,105,000.00	656,400.00	320,000.00	-	-	-	-	107,550,815.00	112,163,715.00	114,339,769.85	2,176,054.85	31,961,500.00
240	051305300100	Ekiti State Office Of Disability	2,921,000.00	-	1,651,400.00	15,670,750.00	-	16,122,250.00	-	-	-	3,161,850.00	39,527,250.00	70,000,000.00	30,472,750.00	54,671,212.50
241	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	12,586,000.00	-	1,853,000.00	1,505,000.00	2,600,000.00	137,923,000.00	-	-	-	30,253,072.60	186,720,072.60	221,850,000.00	35,129,927.40	75,918,636.80
242	051400200100	Women Development Centre	1,350,000.00	-	895,000.00	1,300,000.00	500,000.00	-	-	-	-	1,090,000.00	5,135,000.00	5,140,000.00	5,000.00	540,000.00
243	051400300100	State Child's Right Implementation	800,000.00	-	480,000.00	590,000.00	200,000.00	-	-	-	-	200,000.00	2,270,000.00	2,270,000.00	-	1,080,000.00
244	051400400100	Government Pupils In Children Home Nur/Pry	435,000.00	-	505,000.00	465,000.00	130,000.00	-	-	-	-	235,000.00	1,770,000.00	1,770,000.00	-	1,080,000.00
245	051400500100	Sexual Assaulted Centre (SAC)	1,755,000.00	-	925,000.00	1,600,000.00	400,000.00	-	-	-	-	590,000.00	5,270,000.00	5,280,000.00	10,000.00	1,080,000.00
246	051400600100	Gender Empowerment And Social Mobilization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
247	051700100100	Ministry Of Education, Science And Technology	23,860,000.00	-	-	-	-	560,538,700.00	-	-	-	154,452,000.00	738,850,700.00	750,997,534.00	12,146,834.00	1,172,006,735.00
248	051700100200	Monitoring Of Public Schools	5,180,000.00	-	-	-	-	-	-	-	-	-	5,180,000.00	5,180,000.00	-	1,080,000.00
249	051700100300	Monitoring Of Technical Colleges	1,635,000.00	-	-	-	-	-	-	-	-	-	1,635,000.00	1,652,278.14	17,278.14	540,000.00
250	051700100400	Ekiti State Libabry Board	1,839,700.00	657,850.00	89,000.00	884,600.00	99,950.00	-	1,205,250.00	-	-	542,150.00	5,318,500.00	6,981,000.00	1,662,500.00	2,106,000.00
251	051700100500	Education Trust Funds	2,500,000.00	-	350,000.00	974,000.00	350,000.00	-	-	-	-	150,000.00	4,324,000.00	4,324,000.00	-	1,296,000.00
252	051700100600	State Universal Basic Education Board	9,877,500.00	-	1,673,500.00	702,100.00	1,629,400.00	-	-	-	-	20,522,500.00	34,405,000.00	48,505,215.87	14,100,215.87	43,345,000.00
253	051700100700	Subeb Staff Housing Loans Board	266,333.06	-	438,111.30	229,703.76	-	-	-	-	-	110,851.88	1,045,000.00	1,045,000.42	0.42	360,000.00
254	051701000100	Agency For Adult And Non Formal Education	2,653,550.00	-	1,250,300.00	1,062,000.00	474,150.00	130,000.00	-	-	-	240,000.00	5,810,000.00	33,100,000.00	27,290,000.00	3,480,000.00
255	051702600100	School Of Agriculture And Enterprise Agency	460,000.00	-	875,000.00	805,000.00	-	-	-	-	-	130,000.00	2,270,000.00	6,420,000.00	4,150,000.00	1,080,000.00
256	051702600200	Ekiti State University	-	-	-	-	-	-	-	-	-	-	-	-	-	-
257	051702600300	Bamidele Olumilua University of Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
259	051702600500	Ekiti State Polytechnic, Isan Ekiti	-	-	-	-	-	-	-	-	-	-	-		-	-
260	051705300100	Ekiti State Board For Technical And Vocational Education	520,000.00	-	1,690,000.00	507,000.00	104,000.00	2,750,000.00	-	-	-	104,000.00	5,675,000.00	56,685,509.87	51,010,509.87	4,200,000.00
261	051705400100	Ekiti State Scholarship Board	3,188,600.00	-	314,550.00	1,149,650.00	-	-	-	-	-	1,427,200.00	6,080,000.00	86,354,310.80	80,274,310.80	5,960,000.00
262	051705500100	Ekiti State Teaching Service Commission	11,886,500.00	-	1,100,000.00	1,881,300.00	3,809,700.00	6,705,000.00	-	-	-	161,500.00	25,544,000.00	40,000,000.00	14,456,000.00	15,048,000.00
263	051705500200	Office Of The Tutor General (Ekiti Central Senatorial District)	600,000.00	-	282,000.00	177,000.00	21,000.00	-	-	-	-	110,000.00	1,190,000.00	1,245,000.00	55,000.00	495,000.00
264	051705500300	Office Of The Tutor General (Ekiti South Senatorial District)	600,500.00	-	282,500.00	177,000.00	20,500.00	-	-	-	-	109,500.00	1,190,000.00	1,245,000.00	55,000.00	495,000.00
265	051705500400	Office Of The Tutor General (Ekiti North Senatorial District)	600,500.00	-	282,500.00	177,000.00	20,500.00	-	-	-	-	109,500.00	1,190,000.00	1,245,000.00	55,000.00	495,000.00
266	051705600100	Teaching Service Commision Loans Board	506,000.00	-	235,000.00	364,000.00	-	-	-	-	-	30,000.00	1,135,000.00	1,200,000.00	65,000.00	495,000.00
267	052100100100	Ministry Of Health And Human Services	10,585,500.00	-	2,298,000.00	5,357,900.00	1,265,000.00	-	-	-	-	5,943,600.00	25,450,000.00	25,450,000.00	-	199,900,000.00
268	052100200100	Ekiti State Health Insurance Scheme	797,700.00	-	197,300.00	20,000.00	20,000.00	-	-	-	-	100,000.00	1,135,000.00	1,200,000.00	65,000.00	540,000.00
269	052100200200	Ekiti State Health Insurance Scheme Committee Members	-	-	-	-	-	-	-	-	-	1,135,000.00	1,135,000.00	1,200,000.00	65,000.00	540,000.00
270	052100300100	Primary Healthcare Development	3,767,000.00	-	245,000.00	5,538,000.00	-	-	-	-	-	516,000.00	10,066,000.00	10,648,000.00	582,000.00	6,264,000.00
271	052100400100	Maintenance Of Health Data Bank	370,000.00	-	505,000.00	260,000.00	-	-	-	-	-	-	1,135,000.00	1,200,000.00	65,000.00	495,000.00
272	052100500100	Monitoring Of Health Centre	1,090,000.00	-	-	-	-	-	-	-	-	-	1,090,000.00	1,100,000.00	10,000.00	540,000.00
273	052102600100	Ekiti State University Teaching Hospital	-	-	-	-	-	-	-	-	-	-	-		-	-
274	052110200100	Hospital Management Board	1,105,000.00	-	1,230,000.00	1,360,000.00	734,500.00	-	-	-	-	840,500.00	5,270,000.00	291,091,710.32	285,821,710.32	105,387,687.68
275	052110300100	Medical Mission Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	295,000.00	-	280,000.00	230,000.00	165,000.00	-	-	-	-	165,000.00	1,135,000.00	1,190,000.00	55,000.00	585,000.00
276	052110400100		926,000.00	-	417,000.00	519,700.00	-	-	-	-	-	407,300.00	2,270,000.00	2,270,000.00	-	1,080,000.00
277	053500100100	Ministry Of Environment	77,666,350.00	-	3,988,600.00	8,405,940.00	1,715,000.00	226,056,040.00	-	-	-	4,719,460.00	322,551,390.00	331,454,640.00	8,903,250.00	49,384,800.00
278	053500100200	Monthly Sanitation Exercise	27,780,000.00	-	-	-	-	-	-	-	-	-	27,780,000.00	28,005,000.00	225,000.00	16,355,000.00
279	053501600100	State Environmental Protection Agency	1,750,900.00	-	991,600.00	230,000.00	6,709,000.00	-	-	-	-	98,500.00	9,780,000.00	10,000,000.00	220,000.00	2,277,000.00
280	053505300100	Ekiti State Waste Management Board	4,897,900.12	-	195,000.00	-	-	339,287,099.96	-	-	-	160,000.00	344,540,000.08	344,540,000.08	-	274,750,000.68
281	055100100100	Ministry Of Local Government Affairs	2,983,000.00	-	2,249,000.00	4,573,000.00	-	-	-	-	-	985,000.00	10,790,000.00	11,090,000.00	300,000.00	3,240,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
282	055100200100	Ministry of Chieftaincy & Home Affairs (Bureau Of Chieftaincy Affairs)	2,205,000.00	-	4,369,000.00	2,329,500.00	200,000.00	-	-	-	-	3,100,000.00	12,203,500.00	12,207,000.00	3,500.00	4,995,000.00
283	055100200200	Ekiti State Council Of Obas	6,595,253.00	-	-	-	-	-	-	-	-	77,400,000.00	83,995,253.00	84,781,912.64	786,659.64	26,915,776.00
284	055100300100	Ministry of Rural And Community Development (Bureau Of Rural And Community Development)	4,770,000.00	-	1,956,000.00	2,859,000.00	630,000.00	-	-	-	-	575,000.00	10,790,000.00	10,810,000.00	20,000.00	1,980,000.00
285	055100300200	Community Development	1,180,000.00	-	335,000.00	531,000.00	-	-	-	-	-	224,000.00	2,270,000.00	2,380,000.00	110,000.00	990,000.00
286	055100300300	Rural Development	1,370,000.00	-	400,000.00	580,000.00	-	-	-	-	-	190,000.00	2,540,000.00	2,560,000.00	20,000.00	1,980,000.00
		TOTAL SOCIAL SECTOR	247,493,376.18	657,850.00	39,254,861.30	69,255,043.76	23,508,464.00	1,291,615,349.96	1,205,250.00	-	-	462,796,876.66	2,135,787,071.86	2,706,427,881.99	570,640,810.13	2,130,762,848.66
		SUMMARY OF OVERHEAD BY SECTORS											-	-	-	
A		ADMINISTRATION SECTOR	4,137,092,088.07	2,138,749.50	2,276,828,246.23	2,467,714,141.13	1,345,853,134.92	323,924,222.36	82,122.83	3,245,000.00	-	4,183,375,623.41	14,740,253,328.45	26,554,408,695.97	11,814,155,367.52	12,815,769,107.22
B		ECONOMIC SECTOR	3,740,671,131.24	249,853,991.55	201,986,305.95	321,539,806.46	118,468,161.16	28,592,990,445.26	451,161,800.00	2,575,806,882.97	1,002,386,690.65	889,956,473.23	38,144,821,688.47	38,407,166,237.19	262,344,548.72	23,612,603,536.20
C		LAW AND JUSTICE SECTOR	28,309,358.26	-	2,799,231.98	6,789,321.62	1,290,382.38	861,998,037.90	-	-	-	256,466,362.56	1,157,652,694.70	1,157,925,251.93	272,557.23	268,876,177.66
D		REGIONAL SECTOR	19,894,500.00	-	3,803,500.00	3,807,000.00	-	1,220,000.00	-	-	-	11,039,000.00	39,764,000.00	93,954,161.03	54,190,161.03	5,904,100.00
E		SOCIAL SECTOR	247,493,376.18	657,850.00	39,254,861.30	69,255,043.76	23,508,464.00	1,291,615,349.96	1,205,250.00	-	-	462,796,876.66	2,135,787,071.86	2,706,427,881.99	570,640,810.13	2,130,762,848.66
		GRAND TOTAL	8,173,460,453.75	252,650,591.05	2,524,672,145.46	2,869,105,312.97	1,489,120,142.46	31,071,748,055.48	452,449,172.83	2,579,051,882.97	1,002,386,690.65	5,803,634,335.86	56,218,278,783.48	68,919,882,228.11	12,701,603,444.63	38,833,915,769.74

SUPPLEMENTARY NOTE 8: SUBVENTION GRANTS

S/NO	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
			₦	₦	₦	
1	011100100100	Government House And Protocol	-	-	-	23,000,000.00
2	011100100200	Deputy Governor's Office	63,088,870.00	64,000,000.00	911,130.00	30,516,588.00
3	011102100500	Ekiti State Liaison Office Lagos	116,000.00	348,800.00	232,800.00	20,000.00
4	012300100100	Ministry Of Information And Value Orientation	59,659,648.00	74,759,648.00	15,100,000.00	38,848,000.00
5	012500600100	Office Of Establishment And Service Matters	-	-	-	-
6	012500600800	Nigeria Legion	2,400,000.00	2,700,000.00	300,000.00	2,850,000.00
		TOTAL ADMINISTRATION SECTOR	125,264,518.00	141,808,448.00	16,543,930.00	95,234,588.00
7	022000701000	Nigeria Civil Defence Corps	6,666,664.00	8,055,189.00	1,388,525.00	8,749,995.00
		TOTAL ECONOMIC SECTOR	6,666,664.00	8,055,189.00	1,388,525.00	8,749,995.00
8	031800100100	The Judiciary	2,382,113,334.02	2,382,133,334.02	20,000.00	1,536,979,415.96
9	031801100100	Ekiti State Judicial Service Commission	496,913,083.97	497,966,999.47	1,053,915.50	297,619,344.80
	031801100100	Ekiti State Customary Court of Appeal	824,291,970.20	850,549,315.20	26,257,345.00	379,458,132.52
		TOTAL LAW & JUSTICE SECTOR	3,703,318,388.19	3,730,649,648.69	27,331,260.50	2,214,056,893.28
10	045102100400	Subvention To Dawn Commission	-	-	-	-
		TOTAL REGIONAL SECTOR	-	-	-	-
11	051300100200	Ekiti State United Football Club	102,636,000.00	108,000,000.00	5,364,000.00	81,400,000.00
12	051300100300	Ekiti Queens Football Club	120,332,000.00	128,148,930.00	7,816,930.00	33,653,000.00
13	051700100100	Ministry Of Education, Science And Technology	115,209,300.00	558,138,100.00	442,928,800.00	-
14	051702600200	Ekiti State University	21,094,865,375.21	21,095,254,161.66	388,786.45	3,380,000,000.00
15	051702600300	Bamidele Olumilua University of Education	8,465,958,715.44	8,466,958,715.44	1,000,000.00	2,492,160,932.00
16	051702600400	Ekiti State College Of Health Science And Technology, Ijero	1,953,266,639.14	1,953,328,882.10	62,242.96	309,678,618.60
17	051702600500	Ekiti State Polytechnic, Isan Ekiti	1,183,170,009.00	1,183,765,344.00	595,335.00	540,000,000.00
18	052102600100	Ekiti State University Teaching Hospital	6,506,859,066.87	6,507,751,877.69	892,810.82	3,504,273,428.08
		TOTAL SOCIAL SECTOR	39,542,297,105.66	40,001,346,010.89	459,048,905.23	10,341,165,978.68
		SUMMARY OF GANTS & SUBVENTIONS ON SECTORS				
	A	ADMINISTRATION SECTOR	125,264,518.00	141,808,448.00	16,543,930.00	95,234,588.00
	B	ECONOMIC SECTOR	6,666,664.00	8,055,189.00	1,388,525.00	8,749,995.00
	C	LAW AND JUSTICE SECTOR	3,703,318,388.19	3,730,649,648.69	27,331,260.50	2,214,056,893.28
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	39,542,297,105.66	40,001,346,010.89	459,048,905.23	10,341,165,978.68
		GRAND TOTAL	43,377,546,675.85	43,881,859,296.58	504,312,620.73	12,659,207,454.96

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2024	
				₦	₦
	010000000000	ADMINISTRATION SECTOR			
1	011110100100	BUREAU OF SPECIAL PROJECT	Consultancy on the design of the passager Terminal building at Ekiti State Airport	41,000,000.00	
					41,000,000.00
2	011100500100	MICRO FINANCE AND ENTERPRISE DEVELOPMENT AGENCY	Payment to facilitate Recovery of MSES (1st tranche)	300,000,000.00	
			Payment to facilitate Recovery of MSES (2nd tranche)	100,000,000.00	
			Payment to facilitate Recovery of MSES (Bal payment)	54,889,437.50	
			Payment for the Provision of Credit Grant, Operational Grant and it Enhancement (1st tranche)	350,000,000.00	
			Payment for the Provision of Credit Grant, Operational Grant and it Enhancement (2nd tranche)	428,031,800.00	
					1,232,921,237.50
3	016101700100	CABINET AND SPECIAL SERVICES	Payment for Safe City IP-Surveillance Project with NCC Emergency Communication Centre in Ekiti	60,000,000.00	
			Payment for Safe City IP-Surveillance Project with NCC Emergency Communication Centre in Ekiti	55,176,845.80	115,176,845.80
4	011101000100	OFFICE OF TRANSFORMATION AND SERVICE DELIVERY	Payment for Proposed Dashboard to monitor the Performance of the 6 Strategic Actionable Pillars of the Administration	49,703,431.25	
					49,703,431.25
5	011103300100	EKITI STATE AIDS CONTROL AGENCY	Payment for the commemoration of the 2024 World Aids day (Radio & Television)	1,000,000.00	
			Payment for the commemoration of the 2024 World Aids day	2,000,000.00	
					3,000,000.00
6		EKITI STATE EMERGENCY MANAGEMENT AGENCY	Payment for Relief to the victims of fire disaster from 2023 - March 2024 in Ado Ekiti, Ikere, Erinmope, Ilupeju etc	35,500,000.00	
			Payment for Cash gift to the affected victims of year 2023 in the state as a result of fire disaster	7,660,000.00	
					43,160,000.00
7	014000100100	EKITI STATE AUDITOR GENERAL'S OFFICE	Payment for the Publication of Auditor General's Report	30,000,000.00	
					30,000,000.00
	014000200100	AUDITOR GENERAL FOR LOCAL GOVT.	Payment for printing and publication of Audit manual	7,500,000.00	
					7,500,000.00
	012300300100	BOARDCASTING SERVICE EKITI STATE	Payment for License Fees for both EKITI FM 91.5 and EKITI CHANNEL 41 UHF	4,000,000.00	
					4,000,000.00

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2024	
				₦	₦
8	011100700100	BUREAU OF PUBLIC PROCUREMENT	Payment for Procurement Clinic	20,000,000.00	
			Payment for renewal of Ekiti State E-procurement Portal subscription	174,451,925.00	
			starting with planning stage to the point of Execution	20,600,000.00	
					215,051,925.00
		SUB TOTAL ADMIN			1,741,513,439.55
	020000000000	ECONOMIC SECTOR			
9	021500100100	MINISTRY OF AGRIC	Counterpart fund for the year 2023 for L- PRES Project	20,000,000.00	
			Payment for the 25% Land preparation subsidy support for 2500 farmer (Bal payment)	24,750,000.00	
			Being Ekiti L- PRES year 2024 counterpart fund	20,000,000.00	
			Contract for the tree felling , packing of rome plonghing of light forest 100HA at Ikere / Ogbese at 150, 000/HA of land awarded in 2009	7,040,000.00	
			Payment for agricultural land tractorization subsidy support to small farmers in Ekiti	47,000,000.00	
			Support to vegetables farmers & Ekiti youth in Urban farming dry season	13,000,000.00	
			Payment of RE- INPUT distribution to farmers during the wet season agricultural production in Ekiti Steta	150,000,000.00	
			Expansion of Ekiti broiler production scheme for youth empowerment	133,450,015.60	
					415,240,015.60
10	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	Payment for the production propegation & multiplication of goods quality disease - fees early maturing seeding throught growers scheme	4,369,000.00	
			Payment fot the conduct of 2024/2025 agricultural production survey (APS	4,852,000.00	
					9,221,000.00
11	021511600100	FADAMA	Emergency fund to futher implementation the four DLIS (2.1.2.4) under IC	341,980,350.00	
			Payment to promote food security 1st tranche	655,000,000.00	
			Payment for support of a new set of farmers group in the state for additional result	1,030,464,780.00	
			Payment to promote food security	1,380,000,000.00	
					3,407,445,130.00
12	021511000100	FAMA	Payment for purhase & storage of excess farm produce through buy - back of agric produce Rice, cowpea promotion in Ekiti	35,000,000.00	
					35,000,000.00
13	021511800100	RAAMP	Ekiti State government counter- part contribution	1,500,000,000.00	
					1,500,000,000.00
14	021510900100	FORESTRY COMMISSION	Payment for training and purchase of outfit for newly recruited forestry guards on the state	5,040,000.00	
			Payment for raising of 60,000 seedling	7,000,000.00	
			Payment for LULC development training maps for 8 forest reserves	19,968,125.00	
					32,008,125.00
15	022000100100	MINISTRY OF FINANCE	Payment for the engagement of Phalsa Investment Limited as a Consultant to assist in fund raising for Ekiti State	2,000,000,000.00	

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2024	
				₦	₦
			Payment for the engagement of Avant Garde Innovation & Technology Services limited as Consultant to assist in the project preparation, executing, monitoring & evaluation for Ekiti State	1,273,885,350.32	
			Payment for the engagement of Phalsa Investment Limited as a Consultant to assist in fund raising for Ekiti State	2,547,770,700.64	
			Payment for the engagement of Avant Garde Innovation & Technology Services limited as Consultant to assist in the project preparation, executing, monitoring &	1,273,885,350.32	
			Payment for the settlement of rent space occupied by Ekiti State Liaison office, Abuja	13,434,051.00	
			Payment for Consultancy fee for project management, executing, monitoring and evaluation	2,038,216,560.51	
			Payment for Consultancy fee for fund raising	4,076,433,121.02	
			Payment for the engagement for provision of financial adversary services	305,325,800.00	
			Payment for year 2024 sinking fund	20,000,000.00	
					13,548,950,933.81
16	022000700100	ACCOUNTANT GENERAL'S OFFICE	Payment for migration of Soft Suite	359,212,423.74	
					359,212,423.74
17	023800100100	MINISTRY OF BUDGET & ECONOMIC PLANING	Payment for Govt Counterpart cash contribution for RAP procurement of goods, operation activities & contribution	100,000,000.00	
			Payment for proposal Dashboard to monitor the performance of the 6-stage	49,703,431.25	
			Payment for Counterpart fund for Nigeria Solar for Health Project (NSHP)	1,108,523,520.00	
			Payment for the State Owned Entity (SOE) named Ile Eye trading & aggregation Company Limited	1,000,000,000.00	
					2,258,226,951.25
18	022205200100	PROGRAM	Payment for livelihood support grant	240,000,000.00	
			Stipend to new set of 5000 beneficiaries of the intervention for 12 months	691,656,541.50	
			Payment to a new set of 2000 beneficiarries of the intervention	320,000,000.00	
			Payment for livelihood grants for 5000 beneficiaries	845,975,000.00	
					2,097,631,541.50
19	022205200100	EKITI STATE INVESTMENT PROMOTION AGENCY	Payment of annual fees on Ekiti development & investment promotion agency	3,700,000.00	
			Payment for implementation of the work plan for Technical support to Ekiti State	2,490,000.00	
					6,190,000.00
20	026000100100	BUREAU OF LANDS	Payment for settlement of compensation to Parapo Properties	15,051,120.00	
			Payment to reduce size of Ekiti State University land	1,600,000.00	
			Payment for hosting of UN-HABITANT TEAM ELICITATION MISSION	20,494,150.00	
			Payment for the attendance of the SA/DG E-GIS Lands at the 2024 FIG working week, Accra, Ghana	11,760,000.00	
			Payment for compensation of the demolished of Mr. Falowo Rotimi property	3,344,250.00	
			Payment for 3rd tranche payment of compensation on properties affected by the Ado Ekiti Airport acquisition	300,740,222.72	
			Payment for UN-HABITANT Mission (Institutional Capacity support workshop public private participation in Urban development on high level mission	44,923,400.00	
			Payment for implementation of the framework for responsible and inclusive land intensive investment in Agriculture	500,000,000.00	
			Payment for implementation of State Action on Business Enabling Reforms (SABER)	345,808,751.40	
			Payment for Stamp duty of the C of O for Federal College of Education, Ilawe Ekiti	1,748,500.00	

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2024	
				₦	₦
			Payment for the implementation of a comprehensive land administration solution in Ekiti State (1st tranche)	600,000,000.00	
			Payment for the implementation of a comprehensive land administration solution in Ekiti State (balance payment)	630,000,000.00	
			Payment of compensation to Oke Ako people	146,354,093.10	
					2,621,824,487.22
21	026000100400	URBAN RENEWAL AGENCY	Payment towards compensation on Urban Renewal project at Atikankan, Igbeyin area of Ado Ekiti	300,000,000.00	
					300,000,000.00
22	025300100100	MINISTRY OF PHYSICAL PLANING AND URBAN DEVELOPMENT	Payment for preliminary activities in land acquisition for Olowe Museum, Ise Ekiti	1,500,000.00	
			Payment for enumeration of affected structures for the reconstruction of Federal road to Ondo State boundary	5,736,350.00	
			Payment for Advocacy and sensitization programme on Urban Renewal and Development control in Ekiti State	7,000,000.00	
					14,236,350.00
23	022200100100	MINISTRY OF INNOVATION	Payment for conduct of the Min. of exercise on the practical / examination of science / vocational subject during 2024 Wasce and Neco in Ekiti State	820,000.00	
					820,000.00
24	022000800200	SIGNAGE & ADVERTISEMENT	Payment for removal & relocation of 9m x 6m portrait board beside Abiola Furniture, Adehun, Ado Ekiti	2,500,000.00	
			Payment for printing of Revenue forms, large size removal stickers e.t.c	1,000,000.00	
					3,500,000.00
25	023600100100	MINISTRY OF ARTS & CULTURE	Payment for Ekiti State Endowment Fund	20,000,000.00	
			Payment for Ekiti State Festival of Culture & Arts Expo (EKFEST)	15,050,000.00	
			Payment for special Initiative programme in creativity	8,000,000.00	
			Payment for the additional for Ekiti State Festival of Culture and Arts (EXPO) EKIFEST 2024	5,000,000.00	
			Payment for National Festival of Arts & Culture 2024 and International Arts & Crafts Expos 2924	29,560,000.00	
					77,610,000.00
26	023600100200	BUREAU OF TOURISM	Payment towards hosting of 2024 Easter Edition of Hike Ekiti Mountain Safari Event	5,000,000.00	
			Payment for the Execution of Tourism Policy of Ekiti State Tourism Master Plan	21,593,961.50	
			Payment for the Execution of Ekiti State Master Plan	109,864,939.80	
					136,458,901.30
27	025200100100	WATER CORPORATION	Payment for the creation and setting of Customer complain Unit	2,050,000.00	
			Payment for water treatment chemical Alum H.T.H.	81,810,000.00	

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2024	
				₦	₦
			Payment for the need assessment of Urban Pipeline water plant	40,500,000.00	
			Payment for perormance improvement Action plans (1st tranche)	34,000,000.00	
			Payment for 2012 & 2020 Auditing fee of 2019/2021 (balance payment)	20,000,000.00	
			Payment for performance improvement Action plans (balance payment)	3,000,000.00	
			Payment for Auditing fee of 2023	18,326,400.00	
				4,000,000.00	
					203,686,400.00
28	026100100400	EK-WASRA	Payment for the development of Ekiti State water & Sanitation regulatory agency 2024-2026	3,006,987.95	
			Stakeholders engagement & validation meeting on review in Ekiti State open defecation free road map	3,520,000.00	
			Being eastern and southern african water and sanitation	19,400,000.00	
			Advocacy & awarness campaign across the three senatorial districts of Ekiti State	2,000,000.00	
					27,926,987.95
29	022700100100	MINISTRY OF EMPLOMENT & WEALTH CREATION	Payment for data capturing of unemployed youth market women, Artisans & people with disabilities	5,000,000.00	
			Payment for Wema Bank tranning of two thousand youth / Enterpreneur in Ekiti	5,000,000.00	
					10,000,000.00
30	022700700100	JOB CREATION AND EMPLOYMENT AGENCY	Payment to 1,326 beneficiaries of WPW for seven months (Jan - July) 2024)	170,604,000.00	
			Payment to a new set of 2000 beneficiaries of the intervention for 12 month (March 2024 - Feb 2025) 1st tranche	269,000,000.00	
					439,604,000.00
31	022700100100	MINISTRY OF TRADE, INDUSTRY, INVESTMENT & COOPERATIVES	Event of the Ekiti state Access Bank loan woman programme	15,463,192.50	
					15,463,192.50
32	023800200100	BUREAU OF STATISTIC	Computation of Ekiti State GDP from 2018 to 2022	39,994,250.00	
			Being approved for review of the State statistical mansterplan (2023-2027)	3,000,000.00	
			Payment for the production of year 2023 Administration statistics in Ekiti State planning	5,000,000.00	
			children under 5years	3,000,000.00	
				6,000,000.00	
					56,994,250.00
33	023500100100	MINISTRY OF TRANSPORTATION	Work done up to the month of July, 2024 at the Ekiti State Airport (1th tranche)	1,700,000,000.00	
			Work done up to the month of July, 2024 at the Ekiti State Airport (2nd tranche)	600,000,000.00	
			Work done up to the month of July, 2024 at the Ekiti State Airport (3rd tranche)	300,000,000.00	
			Work done up to the month of July, 2024 at the Ekiti State Airport (4th tranche)	1,000,000,000.00	
			Work done up to the month of July, 2024 at the Ekiti State Airport (5th tranche)	1,000,000,000.00	
					4,600,000,000.00

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2024	
				₦	₦
35	026100100100	MINISTRY OF INFRASTRUCTURE & PUBLIC UTILITY	Engagement of Technical Assistance / Consultant for the development of Ekiti State water supply sector institution performance	9,200,000.00	
			Engagement of Technical Assistance / Consultant for the development of Ekiti State water supply sector institution performance	25,800,000.00	
			Engagement of Technical Assistance / Consultant for the development of Ekiti State water supply sector institution performance	28,500,000.00	
			Engagement of Technical Assistance / Consultant for the development of Ekiti State water supply sector institution performance	25,800,000.00	
			Payment for engagement of civil (CSOS) to achieve target under DLIS of the world Bank	23,268,000.00	
			Pyt for consultancy for the resident design for construction of min, water treatment scheme at odo-oja Ikere Ekiti	6,000,000.00	
			Engagement of Technical Assistance / Consultant for the development of Ekiti State water supply sector institution performance	8,600,000.00	
			Engagement of Technical Assistance / Consultant for the development of Ekiti State water supply sector institution performance	9,500,000.00	
			Engagement of Technical Assistance / Consultant for the development of Ekiti State water supply sector institution performance	8,600,000.00	
					145,268,000.00
		SUB TOTAL ECONOMIC	-		32,322,518,689.87
	030000000000	LAW & JUSTICE SECTOR			
36	032600100400	EKITI STATE LAW REFORM COMMISSION	Payment for the review & update of all laws of Ekiti State and consolidating them in one Compendium	48,210,600.00	
					48,210,600.00
		SUB TOTAL LAW & JUSTICE			48,210,600.00
	050000000000	SOCIAL SECTOR			
37	051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	Payment for Subvention/financial assistance to Registered Youth Organisation in Ekiti State	10,000,000.00	
			Payment for meal subsidy & fuelling support to the 3000 NYSC members in Ekiti State Batch A	5,000,000.00	
			Payment for organizing of Youth Let's Talk with BAO across the 16 local government	7,000,000.00	
			Payment for hosting of stakeholders engagement of security meeting to check mate money from the youth across the state	1,500,000.00	
			Payment for the leadership training for 4th Ekiti Youth Parliament on Conflict management in compliance with OSTD (Net Pay)	1,821,166.66	
			Payment for organising International youth day in Ekiti State	10,000,000.00	
			Payment for financial support to Ekiti Youth for National parliament Election	2,000,000.00	
			Payment for Ekiti indigene Comrade Taiwo R. Owolewa vying for the position of CoOrdinator South West NANS	2,000,000.00	
					39,321,166.66

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2024	
				₦	₦
38	051305200100	SPORT COUNCIL	Payment of Outstanding Audit fees (Messrs Olu Daramola) balance payment	4,040,000.00	
			Payment for Participation of Ekiti State at the National Youth Game in Asaba, Delta State	40,000,000.00	
					44,040,000.00
39	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT AND SOCIAL WELFARE	Payment for welfare & empowerment widows & indigent families for the year 2024	39,035,000.00	
			Payment for maintenance of facilities at the transit home for abused women & girls at Agric olope Ado Ekiti for July 2023 to June 2024	10,000,000.00	
			International women's day celebration in Ekiti State	40,000,000.00	
			Implementation of Army -GRV activities for year 2024	7,197,500.00	
			Payment for advocacy visit & support funds for gender based violence (GBU) survivors	35,400,000.00	
					131,632,500.00
40	051305300100	EKITI STATE OFFICE OF DISABILITY	Payment for vocational training for seventy five (75) persons with disability across the sixteen (16) local government Area of Ekiti State	4,000,000.00	
			Payment towards the hosting of the Right of Southwest Association of the Deaf Cultural Arts Festival and Election of New Executive in Ekiti State	5,809,910.00	
			Payment for International Albinism awareness Day Celebration	4,800,000.00	
			Payment for the National Summit of Deaf Education in Nigeria Centre on Empowering the Deaf	61,000.00	
			Payment for Women, Youth and State Association of Deaf Annual Event for 2024	2,000,000.00	
			Payment for celebration of year 2024 International Day of Persons with Disability in the State	8,000,000.00	
			Payment for procurement of devices (hearing & mobility Aids) for the affected persons in Commemoration International Day	25,000,000.00	
			Payment for Christmas Carol/ End of the year celebration for Occupants (inmates) of the Relief & Rehabilitation Centre and members of staff of Disability Affairs Office,	5,000,000.00	
			Payment for the second quarter vocational training empowerment for (PWDs) of Ekiti State skill Acquisition Centre	30,970,000.00	
					85,640,910.00
41	052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	Payment for Health Risk Management in all MDAs in Ekiti State	4,980,100.00	
			Payment for the supply of Medication, Commodities and Consumables to Sexual Assault referral Centre (Moremi Civic EKSUTH)	5,000,000.00	
			Payment for reimbursement of Medical expenses incurred at Sexual Assault referral Centre (Moremi Clinic)	1,622,865.00	
			Payment for first quater meeting of the State Technical working group on Adolescent, Youths, Health & Developmental (STWGAYNO)	650,000.00	
			Payment for Family planning unit activities for year 2024	15,338,400.00	
			Payment for state wide Anti quackery inspectorate and Health care standards compliance monitoring compaign in Ekiti State	10,000,000.00	
			Payment of medical financial assisitance to Ekiti Indigenes LOT 2	100,000,000.00	
			Payment of 15% counterpart fund for Ekiti State drugs & Health Supplies Management Agency (EKSDHSMA) warehouse	69,625,000.00	

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2024	
				₦	₦
			Payment for 65th regular National Council on Health for year 2024	9,765,000.00	
			Payment for Government commitment funding for the execution of project 10m	28,044,952.00	
			Payment for the visit of the DG for Nigerian Disease Control Prevention and his team to Ekiti State LOT 2	1,593,000.00	
					246,619,317.00
42	052100200100	EKITI STATE HEALTH INSURANCE SCHEME	Payment for expansion of ULERAWA Health Intervention programme on mothly basis for July 2024	20,000,000.00	
			Payment for expansion of ULERAWA Health Intervention programme on mothly basis for August 2024	20,000,000.00	
			Payment for expansion of ULERAWA Health Intervention programme on mothly basis for September 2024	20,000,000.00	
			Payment for expansion of ULERAWA Health Intervention programme on mothly basis for October 2024	20,000,000.00	
			Payment for expansion of ULERAWA Health Intervention programme on mothly basis for November 2024	20,000,000.00	
					100,000,000.00
43	052100300100	PRIMARY HEALTH CARE AGENCY	Payment for the National Implementation of second round of National Immunization plus days (NIPDS) activities in Ekiti	4,301,000.00	
			Payment for Immunization Campaign and roll out of human papiloma virus vaccine in Ekiti State supervision	4,120,120.00	
			Payment for purchase of drugs, consumable allowance for the 16 state team members logistics for 5 data clerk for Immunization Campaign and roll out in Ekiti	7,200,000.00	
			Payment for Immunization Campaign and roll out of human papiloma virus vaccine in Ekiti state/publicity purchase of battery	1,800,000.00	
					17,421,120.00
44	052110200100	HOSPITAL MANAGEMENT BOARD	Payment for logistics towards the accreditation of Medical Internship programme as SSH, Ikere Ekiti	2,850,000.00	
					2,850,000.00
45	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	Payment for 2024 National Flood Awareness Campaign in Ekiti State	2,000,000.00	
					2,000,000.00
46	051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD	Payment towards the states matching grant for 2023 UBEC/SUBEB project in Ekiti State	1,395,784,959.14	
					1,395,784,959.14
47	051702600100	SCHOOL AGRIC & ENTERPRISE AGENCY	Payment for establishment of Entrepreneurship Clubs in three (3) Schools	1,485,050.00	
			Payment for the monitoring of the existing schools farms project in 45 schools	396,800.00	
			Payment for establishment of demostration farms in 16 schools	2,024,500.00	
			Payment for monitoring of schools farms across the 16 local government in Ekiti State	2,060,000.00	
			Payment for training of trainer in the establishment of Craft Biz in 45 public schools	2,474,900.00	
					8,441,250.00

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2024	
				₦	₦
		SUB TOTAL SOCIAL	-		2,073,751,222.80
		TOTAL ADMINISTRATION SECTOR	-	-	1,741,513,439.55
		TOTAL ECONOMIC SECTOR	-	-	32,322,518,689.87
		TOTAL LAW & JUSTICE SECTOR			48,210,600.00
		TOTAL REGIONAL SECTOR			-
		TOTAL SOCIAL SECTOR	-	-	2,073,751,222.80
		TOTAL (A)	-	36,185,993,952.22	36,185,993,952.22
		(B) OTHER: EXTERNAL FINANCES WITH DRAW DOWN			
		ADMINISTRATION SECTOR			
		ECONOMIC SECTOR			
13	Anex i	WORLD BANK ASSISTED PROJECT(PFMU)	WORLD BANK ASSISTED PROJECT(PFMU)	2,247,245,269.06	2,247,245,269.06
		LAW & JUSTICE SECTOR			
		REGIONAL SECTOR		-	
		SOCIAL SECTOR			
14	Anex ii	EDUCATION TRUST FUND	EDUCATION TRUST FUND	1,311,061,658.30	1,311,061,658.30
		SUBEB		282,260,606.22	282,260,606.22
		GRANTS :			
15	052100100100	SERVICES		1,004,278,435.57	1,004,278,435.57
16	052100300100	PRIMARY HEALTHCARE DEVELOPMENT		468,199,788.59	468,199,788.59
		TOTAL SOCIAL SECTOR			3,065,800,488.68
		TOTAL EXTERNAL FINANCES WITH DRAW DOWN (B)			5,313,045,757.74
		GRAND TOTAL			
		TOTAL ADMINISTRATION SECTOR			1,741,513,439.55
		TOTAL ECONOMIC SECTOR			34,569,763,958.93
		TOTAL REGIONAL SECTOR			-
		TOTAL LAW & JUSTICE SECTOR			48,210,600.00
		TOTAL SOCIAL SECTOR			5,139,551,711.48
		GRAND TOTAL (A+B)			41,499,039,709.96

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

S/NO	DETAILS	OPENING BALANCE AS AT 01/01/2024	RECONCILED ADJUSTMENT OF BALANCE B/F	ADDITIONAL LOAN	TOTAL LOAN BALANCE	PRINCIPAL PAYMENT	RECONCILED ADJUSTMENT OF BALANCE B/F	INTEREST PAYMENT (Due and paid)	TOTAL PAYMENT	CLOSING BALANCE AS AT 31/12/2024	CURRENT PORTION OF BORROWING
A	B	C	D	E	F=C-D+E	G	H	I	J=G+H+I	K=F-G	PROJECTED PR & INT.
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
1	BUDGET SUPPORT	16,295,164,134.96	45,962,952.49	-	16,249,201,182.47	16,249,201,182.47	45,962,952.49	-	16,295,164,134.96	-	-
2	BAIL OUT	7,440,244,833.49	957,254,583.49	-	6,482,990,250.00	6,482,990,250.00	957,254,583.49	-	7,440,244,833.49	-	-
3	RESTRUCTURED COMMERCIAL BANK LOANS (FGN BONDS)	16,159,702,584.15	(47,855,634.79)	-	16,207,558,218.94	852,618,870.79	(47,855,634.79)	1,877,371,298.32	2,682,134,534.32	15,354,939,348.15	852,618,870.79
4	EXCESS CRUDE ACCOUNT (ECA) LOAN	8,227,371,064.90	1,435,704,398.23	2,722,353,990.97	9,514,020,657.64	7,396,634,220.19	1,435,704,398.23	-	8,832,338,618.42	2,117,386,437.45	604,967,553.52
5	STATE BONDS	9,794,091,126.05	-	-	9,794,091,126.05	2,102,592,720.12	-	928,126,363.34	3,030,719,083.46	7,691,498,405.93	2,102,592,720.12
6	RESTRUCTURED COMMERCIAL BANK LOANS (STATE GOVT.)	2,121,060,926.77	-	-	2,121,060,926.77	1,680,759,595.50	-	25,367,405.16	1,706,127,000.66	440,301,331.27	1,680,759,595.50
7	COMMERCIAL AGRICULTURE CREDIT SCHEME	4,270,892,146.11	-	-	4,270,892,146.11	219,288,877.55	-	390,014,072.97	609,302,950.52	4,051,603,268.56	219,288,877.55
8	CBN HEALTH INTERVENTION	1,919,165,347.81	-	-	1,919,165,347.81	195,651,822.70	-	129,377,985.62	325,029,808.32	1,723,513,525.11	195,651,822.70
9	CBN (DCRR) SCHEME I	4,366,920,264.87	-	-	4,366,920,264.87	592,785,499.00	-	284,603,340.68	877,388,839.68	3,774,134,765.87	592,785,499.00
10	CBN (DCRR) SCHEME II	4,528,658,683.28	-	-	4,528,658,683.28	605,263,465.07	-	273,246,044.65	878,509,509.72	3,923,395,218.21	605,263,465.07
11	CBN - BRIDGING FACILITY	18,225,336,103.89	-	-	18,225,336,103.89	18,225,336,103.89	-	-	18,225,336,103.89	-	-
	TOTAL	93,348,607,216.28	2,391,066,299.42	2,722,353,990.97	93,679,894,907.83	54,603,122,607.28	2,391,066,299.42	3,908,106,510.74	60,902,295,417.44	39,076,772,300.55	6,853,928,404.25

Less: Current Portion of Borrowing

6,853,928,404.25

Balance of Long Term Borrowing (Domestic)

32,222,843,896.30

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

S/N	FOREIGN LOAN	CREDITOR	LOAN CURRENCY	LOAN AMOUNT	PRINCIPAL	INTEREST	TOTAL PR+INT IN LOAN CURRENCY	DEBT BAL IN ORIGINAL CURRENCY	DEBT OUTSTANDING IN USD AS AT 31/12/2024	DEBT OUTSTANDING IN NAIRAAS AT 31/12/2024
1	EKITI STATE 3RD WATER MULTI STATE AGRIC DEV. PROJECT	IDA	XDR	8,476,945.10	211,923.06	-	211,923.06	-	-	-
2	EKITI STATE COMMUNITY BASED POVERTY REDUCTION	IDA	XDR	7,642,692.40	191,179.00	15,713.40	206,892.40	3,917,241.38	5,108,474.53	7,843,130,859.39
3	HSDP	IDA	XDR	4,088,840.00	102,221.00	8,118.00	110,339.00	583,763.19	761,285.58	1,168,815,154.83
4	UBE	IDA	USD	5,000,000.00	120,052.10	7,390.10	127,442.20	1,669,114.32	1,669,114.32	2,562,620,591.91
5	HIV/AIDS	IDA	XDR	1,535,762.30	38,394.10	3,408.00	41,802.10	731,273.58	953,653.88	1,464,161,593.73
6	HSDP (II)	IDA	XDR	2,313,697.80	23,137.00	7,637.70	30,774.70	1,972,280.22	2,572,050.66	3,948,914,645.86
7	FADAMA	IDA	XDR	2,858,563.00	28,585.60	9,433.30	38,018.90	2,486,949.81	3,243,231.28	4,979,390,062.65
8	HIV/AIDS (SECOND)	IDA	XDR	3,343,202.00	33,432.00	11,419.20	44,851.20	2,961,731.85	3,862,394.54	5,930,002,319.63
9	SEPIP	IDA	USD	48,333,333.00	483,333.30	169,069.30	652,402.60	44,668,187.37	44,668,187.37	68,579,854,229.26
10	3RD NATIONAL URBAN WATER SECTOR REFORM	IDA	XDR	32,400,000.00	534,600.00	105,540.00	640,140.00	26,521,315.99	34,586,448.52	53,101,183,127.17
11	EKITI STATE NATIONAL PROGRAMME FOR FOOD SECURITY	IDA	FUA	7,000,000.00	113,088.95	-	113,088.95	-	-	-
12	YOUTH EMPLOYMENT & SOCIAL SUPPORT OPTION	IDA	USD	18,000,000.00	180,000.00	66,331.20	246,331.20	17,460,000.00	17,460,000.00	26,806,645,296.00
13	EKITI STATE ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMP. PROJECT	IDA	USD	25,000,000.00	-	185,118.24	185,118.24	19,701,688.91	19,701,688.91	30,248,349,733.25
	TOTAL			165,993,035.60	2,059,946.11	589,178.44	2,649,124.55	122,673,546.62	134,586,529.59	206,633,067,613.68
Less: Current Portion of Borrowing (Foregn Loan)									6,742,730,882.40	
Long Term Borrowing (Foregn Loan)									199,890,336,731.28	

				LOAN CURRENCY	NAIRA (₦)		FOREIGN LOAN BALANCE AS AT 31/12/2024	NAIRA (₦)	
	OVERALL TOTAL (PR+INTR)			2,649,124.55	8,671,262,722.80		FOREIGN LOAN BALANCE B/F	108,870,887,650.75	
	PRINCIPAL PAYMENT			2,059,946.11	6,742,730,882.40		ADDITIONAL LOAN BALANCE	30,248,349,733.25	
	INTEREST PAYMENT			589,178.44	1,928,531,840.40		EXCHANGE RATE DIFFERENTIAL	74,256,561,112.08	
							PRINCIPAL REPAYMENT	(6,742,730,882.40)	
							FOREIGN LOAN B/D	206,633,067,613.68	

NOTE: The Dollar to Naira rate of conversion as at 31st December, 2024 was ₦1535.32

SUPPLEMENTARY NOTE 10C: BREAKDOWN OF DOMESTIC AND FOREIGN DEBTS

	DETAILS	BALANCE AS AT 31/12/2024 ₦	BALANCE AS AT 31/12/2024 ₦	REFERENCE
	DOMESTIC DEBTS:			
	Unremitted Deductions	1,867,235,584.29		NOTE 37
	Payables	12,584,709,456.22		NOTE 38
	Current Portion of Borrowings	6,853,928,404.25		NOTE 40 / SUPPL. NOTE 10A
	Long Term Borrowings	32,222,843,896.30		NOTE 43 / SUPPL. NOTE 10A
	TOTAL DEMESTIC DEBTS (A)		53,528,717,341.06	
	FOREIGN DEBTS:			
	Current Portion of Borrowings	6,742,730,882.40		NOTE 40 / SUPPL. NOTE 10B
	Long Term Borrowings	199,890,336,731.27		NOTE 43 / SUPPL. NOTE 10B
	TOTAL FOREIGN DEBTS (B)		206,633,067,613.68	
	TOTAL DEBTS (A+B)		260,161,784,954.74	

SUPPLEMENTARY NOTE 11: FINANCIAL CHARGES

SUMMARY ANALYSIS OF FINANCIAL CHARGES

S/N	MONTH	SMS CHARGES	SUNDRY BANK CHARGES	NIBSS CHARGES	COMMISSION CHARGES	TOTAL
		₦	₦	₦	₦	₦
1	JANUARY	99,775.00	-	-	-	99,775.00
2	FEBRUARY	24,510.18	4,278,496.64	14,788,971.29	-	19,091,978.11
3	MARCH	156,949.80	1,696,066.91	39,139,300.27	-	40,992,316.98
4	APRIL	454,292.92	1,156,931.04	5,159,165.11	-	6,770,389.07
5	MAY	180,592.86	1,381,699.29	35,228,468.66	-	36,790,760.81
6	JUNE	263,457.90	-	6,864,198.51	-	7,127,656.41
7	JULY	-	-	-	-	-
8	AUGUST	5,369.15	1,413,234.93	-	-	1,418,604.08
9	SEPTEMBER	1,861.90	58,735.49	-	-	60,597.39
10	OCTOBER	48,300.50	2,250,579.10	-	-	2,298,879.60
11	NOVEMBER	4,734.20	615,232,698.42	71,175,630.28	-	686,413,062.90
12	DECEMBER	42,406.13	136,964,718.06	64,314,546.11	-	201,321,670.30
	TOTAL	1,282,250.54	764,433,159.88	236,670,280.23	-	1,002,385,690.65

SUPPLEMENTARY NOTE 12A: ADVANCES (REVOLVING ADVANCES)

DETAILS	₦	₦	₦	₦	REMARK ₦
	31/12/2024	31/12/2024	31/12/2023	31/12/2023	INCREASE (DECREASE)
CIVIL SERVANTS					
Housing Loan	989,920,462.75		1,103,451,948.78		
Vehicle Loan	1,147,800,496.46		1,204,905,880.82		
TOTAL		2,137,720,959.21		2,308,357,829.60	
SECONDARY SCHOOLS TEACHERS					
Housing Loan	339,883,056.31		501,908,530.36		
Vehicle Loan	257,354,257.51		491,711,005.25		
TOTAL		597,237,313.82		993,619,535.61	
PRIMARY SCHOOL TEACHERS					
Housing Loan	35,412,757.22				
Vehicle Loan	134,278,583.72				
TOTAL		169,691,340.94			
HOUSE OF ASSEMBLY					
Housing Loan	6,835,162.12				
Vehicle Loan	49,508,386.92				
		56,343,549.04			
TOTAL		2,960,993,163.01		3,301,977,365.21	(340,984,202.20)
LOAN TO OTHER TIERS OF GOVERNMENT					
Local Government (Bail-Out)	1,124,567,891.18		1,218,937,350.62		
less: Refunds by Local Governmnets	94,369,459.44		94,369,459.44		
TOTAL		1,030,198,431.74		1,124,567,891.18	
GRAND TOTAL		3,991,191,594.75		4,426,545,256.39	

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		516,000,000.00	
Less:			
Refunds (2007-2023)	469,234,214.16		
Refunds 2024	128,148.10	469,362,362.26	
BALANCE			46,637,637.74

SUPPLEMENTARY NOTE 13: PREPAYMENT
BOND SINKING FUND ACCOUNT AS AT 31ST DECEMBER, 2024

	DETAILS	2024	2023	SUPPL. NOTE
		₦	₦	
	INFLOWS:			
	ISPO	-	14,565,340,773.00	
	Receipt from State Government	18,705,340,773.00	-	
	Investment Income	397,840,048.00	141,587,464.00	
	TOTAL INFLOW	19,103,180,821.00	14,706,928,237.00	
	OUTFLOWS:			
	Payment to Bond Holders	12,112,617,082.00	9,081,897,998.00	
	Refund to State Government	2,343,844,290.00	2,343,844,290.00	
	Consultants Fee	-	-	
	Registrars Fees	-	-	
	Management Fees	66,648,428.00	40,598,213.00	
	Trusteeship Fees	64,500,000.00	48,375,000.00	
	Reimbursable Fees	-	-	
	Bank Charges and Courier	36,776.00	36,460.00	
	Secretariat fee	87,964,243.00	80,331,693.00	
	TOTAL OUTFLOW	14,675,610,819.00	11,595,083,654.00	
	BALANCE	4,427,570,002.00	3,111,844,583.00	

ADJUSTMENT NOTE

	Balance as at 01/01/2024	3,111,844,583.00	1,981,973,174.00	
	Recovery	-	-	
	Increase in Bond Sinking Fund Value	1,315,725,419.00	1,129,871,409.00	
	Balance as at 31/12/2023	4,427,570,002.00	3,111,844,583.00	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2024	2024
			N		N	N	N
	010000000000	ADMINISTRATION SECTOR					
1	011100100100	GOVERNMENT HOUSE AND PROTOCOL	BUILDING	Completed	Payment for the renovation and facelift of the Governor House facility, Oke Ayoba	12,485,193.01	
				Completed	Payment towards the renovation & remodelling of Jibowu Hall in Governor's office, Ado Ekiti.	132,725,015.59	
							145,210,208.60
3	011100400100	EKITI STATE SUSTAINABLE DEVELOPMENT GOAL	INFRASTRUCTURE	Completed	Payment for Landscaping fencing and drilling of Borehole at NEO-NATAL KV Ekiti State Teaching Hospital, Ado Ekiti	33,478,632.23	
							33,478,632.23
5	011111200100	GENERAL ADMINISTRATION	BUILDING	Completed	Payment for the renovation & remodelling of Old Governor's office (balance payment)	43,318,850.43	
							43,318,850.43
			FURNITURE & FITTINGS	Completed	Payment for the procurement of furniture for the newly established Customary Court of Appeal	61,823,360.00	
				Completed	Payment for the supply & installation of furniture items & office equipment for some Commissioner, Permanent Secretaries and OTSD	277,452,125.00	
				Completed	Payment for the supply & installation of Furniture items & office equipment to Office of Director General as well as the supply of Laptop to Ekiti Ministries Champion	213,476,725.00	
							552,752,210.00
6	011110100100	BUREAU OF SPECIAL PROJECTS	BUILDING	Completed	Reconstruction of Justice Ajakaye buiding in Ekiti State High court	27,098,464.86	
				Completed	Construction of new Governor's office	100,000,000.00	
				Completed	Construction of new Governor's office	82,756,296.00	
				Completed	Renovation of Min of women Affairs & Social dev. Creche at Ekiti State	8,680,800.00	
				Completed	Construction of traditional council chamber Ado Ekiti	165,423,761.50	
				Completed	Renovation of Agriculture building at Erinfun along Fed. Polytechnic road Ado	133,707,507.14	
				Completed	Renovation of burnt section of deputy governor's lodge , Ado	19,888,108.11	
				Completed	Additional works on the completion of secretariat complex phase v lot 11 Ado Ekiti	25,779,819.08	
				Completed	Completion of governor's & deputy governor's lodge , Abuja	200,000,000.00	
				Ongoing	Construction of toilet bath at NYSC orientation	100,000,000.00	
							863,334,756.69

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2024	2024
			N		N	N	N
			INFRASTRUCTURE	Completed	Review of contract for the construction of Ekiti State Civic Center Ado Ekiti	21,815,244.79	
							21,815,244.79
9	014700100100	EKITI STATE AUDIT SERVICE COMMISSION	BUILDING	Completed	Extension of office accommodation	30,000,000.00	
							30,000,000.00
			TRANSPORT EQUIPMENT	Completed	Procurement of vehicle for Ekiti Audit service commission	23,000,000.00	
							23,000,000.00
	012500100100	HEAD OF SERVICE	SPECIALISED EQUIPMENT	Completed	Payment for purchase of Media Equipment in the office of the Head of Service	4,870,000.00	
							4,870,000.00
		SUB TOTAL ADMIN					1,717,779,902.74
	020000000000	ECONOMIC SECTOR					
11	021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	LAND	Completed	Land Clearing for Agricultural purposes across the state	2,793,385,688.90	
							2,793,385,688.90
			BUILDING	Ongoing	Construction of six security houses at Oke Ako, Ado, Emure, Aramoko and Ise Ekiti	175,851,163.88	
				Completed	Renovation & furnishing of office space for L- PRESS (Counterpart fund)	51,019,742.50	
							226,870,906.38
			PLANT AND MACHINERY	Completed	Procurement of John Deere brand / model (1) 5075E (75HPAWD)Tractor (2) field kings disc plough ridger 2	229,000,000.00	
							229,000,000.00
13	022000700100	ACCOUNTANT-GENERAL'S OFFICE	OFFICE EQUIPMENT	Completed	Payment for the purchase of Office Safe	27,750,000.00	
							27,750,000.00
14	022000800100	INTERNAL REVENUE SERVICES	SPECIALISED EQUIPMENT	Completed	Payment for the procurement of ICT and other Furniture towards optimising revenue collection in Ekiti State	70,529,499.34	
							70,529,499.34
15	022800100100	BUREAU OF INFORMATION, COMMUNICATION AND TECHNOLOGY	INFRASTRUCTURE	Ongoing	Restoration of campus B network infrastructure secretariat complex network	9,591,227.00	
				Ongoing	Payment for internet subscription of 700 MBPS UP / Down link	67,112,985.60	
				Ongoing	Payment for outstanding of internet subscription for Ekiti State reseache & education network	19,345,857.09	
				Ongoing	Restoration of campus B network infrastructure secretariat complex network	5,754,736.20	
							101,804,805.89

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2024	2024
			N		N	N	N
16	023100100100	EKITI STATE ELECTRICITY BOARD	INFRASTRUCTURE	Completed	Installation of Solar Street light system from oisanjana to Ajebamidele Ado Ekiti	275,884,302.29	
				Completed	Rehabilitation of Ilumoba- Ikole 33kv network	145,289,700.00	
				Completed	Extension of Electricity & installation of transformer at Isan & Usi Ekiti	60,002,575.00	
				Completed	Extension of 11kv (IPP) from Teaching Hospital to Ekiti State University Injection sub-station	139,330,505.00	
				Completed	Extension of electricity from Ilawe to Igbara odo - Ekiti	162,834,000.00	
				Completed	Installation of Solar Street light system btw mathew junction & Ajilosun, Agric olope Ado Ekiti	92,249,026.91	
				Completed	Extension of 33kv network from Aramoko Ekiti to Ijero Ekiti	232,847,000.00	
				Completed	Extension of electricity & installation of transformer of 300kva at Aba iya medi & its communities	59,882,800.00	
				Completed	Connection of Aramoko to Ado-Ilawe-Ikogosi 33KV network VIA Erijiyan	34,035,350.00	
				Completed	Extention of electricity & installation of transformer at Olorunsogo	56,862,700.00	
				Ongoing	Review of the price for the extension of Electricity & installation of 500KV 33 10 . 415KV tranp at Ekiti poly Isan	18,345,794.23	
				Ongoing	Construction of streetlight between Fajuyi and police headquarters	49,074,785.00	
				Ongoing	Construction of streetlight from Ijigbo roundabout-Ilawe road and NTA road	60,259,185.64	
				Completed	Upgrading of damaged 2.5MVA transformer at Ikere 33/11kv	204,800,000.00	
				Completed	Repair of damage transformer at Falegan Ado Ekiti	46,504,850.00	
				Ongoing	Extension of IPP Network to the broadcasting Service of Ekiti State	61,095,862.00	
				Ongoing	Extension of IPP network to INEC Ado Ekiti	72,005,850.00	
				Ongoing	Installation of transformer at Efon Alaaye water treatment of state water corporation	62,884,379.30	
				Ongoing	Installation of solar streetlight at 3rd extension off NTA road Ado Ekiti	164,728,355.22	
				Ongoing	Purchase and delivery of 16 units 500kva/110.415kv transformer	100,000,000.00	
				Completed	Installation of Transformer & Extension of low tension Network at Osekita area Iworoko Ekiti	70,449,629.30	
				Completed	Extension of electricity and installation of transformer at Idi agba comm. Ado Ekiti	113,017,350.00	
				Completed	installation of solar streetlight from fagbo area old Iyin road Ado Ekiti	236,993,038.59	
							2,519,377,038.48
17	023400100100	MINISTRY OF WORKS	INFRASTRUCTURE	Ongoing	Rehabilitation of Ado - Ilawe road	535,119,593.24	
				Ongoing	Construction of Atlas - Ajebamidele - Deeper life - Alasia - Shepherd - Omisajana road	5,182,050,187.59	
				Ongoing	Construction of Flyover bridge at Ijigbo Ado Ekiti	12,652,317,816.48	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2024	2024
			N		N	N	N
				Ongoing	Rehabilitation of Hospital Management Board road, Ado Ekiti	125,000,000.00	
				Ongoing	Rehabilitation of Igbara odo - Ikogosi road	225,000,000.00	
				Ongoing	Constuction of major concrete work on Ado/ Ilawe / Igbara Odo/ Ibuji road	38,934,010.63	
				Ongoing	Construction of Ikole - Ara - Isinbode road	4,602,072,866.49	
				Ongoing	Reconstruction of Iloro- Ijurin- Temidire- Ayegunle road & Additional work	2,075,000,000.00	
				Ongoing	Rehabilitation of Ikere- Ise- Emure road	3,647,064,821.24	
				Ongoing	Reconstruction of Ikere- Igbara-Odo road	6,644,626,847.00	
				Ongoing	Rehabilitation of Ikole township road	592,310,675.25	
				Ongoing	Rehabilitation of Agic Olope / Moferere / Odo Ado road	729,040,936.21	
				Ongoing	Rehabilitation of Itapa- Ijelu -Omu -Oke road and additional works on River Ele bridge	3,154,118,286.04	
				Ongoing	Reconstruction of Ikere- Ilawe road	5,661,703,607.84	
				Ongoing	Rehabilitation of Igbara -Odo Ikogosi road	1,523,209,594.04	
				Ongoing	Rehabilitation of Ado- Iworoko- Ifaki road	4,736,751,330.73	
				Ongoing	Construction of GRA 111 and pavillion NTA road Ado Ekiti	1,974,253,893.74	
				Ongoing	Construction of Obisesan- Oke Ala - Basiri road	1,174,854,336.47	
				Ongoing	Construction of HMB/ Doctor's quarters road	500,260,725.21	
				Completed	Rehabilitation of Ilawe - Igbara -Odo road	8,607,416.33	
				Ongoing	Construction of Ilawe - Erinjiyan road	946,362,656.77	
				Ongoing	Reconstruction of Ikere - Ilawe road	1,600,000,000.00	
				Ongoing	Rehabilitation of DE-HEAD-FAGLO-BASIRI junction road Ado Ekiti	1,629,038,398.91	
				Ongoing	Rehabilitation of Itawure - Okemesi road	1,000,000,000.00	
				Ongoing	Recontruction of Oke - Age - Palace road and patching of Oke Yaweh, Idolofin road	694,838,693.80	
				Ongoing	Construction of Ikogosi township road and Ikogosi	1,000,000,000.00	
				Ongoing	Construction of GRA111 Ajila Jakande cresent T.A suite hotel street	500,000,000.00	
				Ongoing	Reconstruction of Ikere - Igbara - Odo road	2,000,000,000.00	
				Ongoing	Comsultancy fee on flyover bridge at Ikere - Igbara odo Ekiti	368,980,864.68	
							62,023,592,437.03

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2024	2024
			N		N	N	N
	023500100100	MINISTRY OF TRANSPORTATION	BUILDING	Ongoing	Construction of passagers Terminal building at Ekiti State Airport	268,755,627.98	
							268,755,627.98
			FURNITURES & FITTING	Completed	Supply and installation of furniture items and fitting at Ekiti Airport	416,843,075.00	
							416,843,075.00
			OFFICE EQUIPMENT	Completed	Procurement of security equipment for the operation take off Ekiti Cargo Airport	332,763,232.14	
				Completed	Procurement of Baggage Handling sytem for Ekiti Airport project	1,039,324,419.00	
				Completed	Production of the reflective jackets and permit for all motorcycle & tricycle riders in Ekiti	42,827,272.73	
							1,414,914,923.87
			TRANSPORT EQUIPMENT	Completed	Transportation of aerodrome & fire fighting vehicle from TINCAN lagos	19,906,127.65	
				Completed	Testing of the runaway / Taxiway at the Ekiti Airport	23,053,500.00	
				Completed	Procurement of one (1) seater sunray bus and BAJAJ motorcycle for official duty movement	75,141,250.00	
				Completed	Purchase of one unit of JAC sunray ambulance & A scania truck head with 11,000 litres	155,608,020.61	
							273,708,898.26
			INFRASTRUCTURE	Ongoing	Construction of Airport project phase II	5,301,156,067.30	
				Ongoing	Construction of Airfield pavement at Ekiti cargo airport	2,068,370,337.87	
				Completed	Centralized electronic security monitoring and survellance system at Airport	123,870,909.00	
				Completed	Supply and installation of fire rescue and equipment for Ekiti State Airport	114,108,951.18	
				Completed	Internal electrification and installation of IMVA ,3310.415.KVA transformer at Ekiti Airport	281,731,469.00	
				Completed	Installation of solar - power traffic light at Matthew junction Ado Ekiti	3,841,090.91	
				Completed	Construction of HQTY observation post in strategic location at Ekiti State Airport	31,905,000.25	
				Completed	Provision of additional office spaces for the agencies and airlines at the Ekiti State Airport	42,907,247.50	
				Completed	Portacabins and others items needed for the establishment of a police security post at Airport	75,345,835.00	
				Completed	Installation of terminal flood light and solar street light at Ekiti Cargo Airport	275,945,549.76	
				Completed	Extension of the 33KV dedicated line from Federal Poly to Ekiti Cargo Airport	280,070,174.98	
							8,599,252,632.75
	023500200100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	TRANSPORT EQUIPMENT	Completed	Refurbishment of towing truck and ford carrier	33,259,000.00	
							33,259,000.00
	023500300100	EKITI STATE PUBLIC WORKS CORPORATION	OFFICE EQUIPMENT	Completed	Purchase of mechanical tools & replacement of faulty spare parts	60,000,000.00	
				Completed	Repair of Aveling barford steel reiler, Tar boiler and cat 966 pay loader	19,855,230.00	
							79,855,230.00

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2024	2024
			N		N	N	N
			INFRASTRUCTURE	Completed	Rehabilitation of housing road junction to prison junction Ado Ekiti	268,173,885.00	
				Completed	Reconstruction landscaping of the Min of Budget carpark	218,908,108.11	
				Completed	Rehabilitation of Erio farm stead road	40,000,000.00	
							527,081,993.11
			PLANT & MARCHINERY	Completed	Purchase of spare part for Asphalt plant & paver	14,000,000.00	
				Completed	Purchase of spare part for rountine maintenance of Asphalt plant	5,750,000.00	
							19,750,000.00
	022000800300	LOTTERIES COMMISSION	FURNITURE & FITTINGS	Completed	Payment for the purchase of furniture	2,000,000.00	
							2,000,000.00
			OFFICE EQUIPMENT	Completed	Payment for the purchase of Generator	1,724,637.89	
				Completed	Payment for the purchase of Laptops	3,500,000.00	
							5,224,637.89
	022200100100	MINISTRY OF TRADE, INDUSTRY, INVESTMENT & COOPERATIVES	INFRASTRUCTURE	Completed	Payment for Establishment of Aso Oke Weaving center in Ado Ekiti	100,876,074.41	
				Completed	Payment of extention of 11KV from Govt House to Obafemi Awolowo Civic Center	29,849,700.00	
							130,725,774.41
	022700100100	MINISTRY OF EMPLOYMENT AND WEALTH CREATION	OFFICE EQUIPMENT	Completed	Purchase of special equipment	132,960,000.00	
							132,960,000.00
	026200100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	INFRASTRUCTURE	Completed	Payment for Establishment of First State Technology Incubator	25,000,000.00	
							25,000,000.00
	023600100100	MINISTRY OF ARTS, CULTURE & TOURISM DEVELOPMENT	BUILDING	Ongoing	Payment towards the Construction of Cultural Centre at Water Works	177,334,400.00	
							177,334,400.00
			SPECIALIZED EQUIPMENT	Completed	Payment for the purchase of PA System and Musical Equipment for State Musical Band	9,500,000.00	
							9,500,000.00
18	023800100100	MINISTRY OF BUDGET AND PLANNING	BUILDING	Completed	Payment for construction new Governor Office, Ado Ekiti	250,000,000.00	
				Ongoing	Payment for renovation & remodelling of the House of Assembly Complex & House of Assembly Service Commission	400,000,000.00	
				Ongoing	Payment for reconstruction & remodelling of Adebayo Lodge in the Govt. House	450,000,000.00	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2024	2024
			N		N	N	N
							1,100,000,000.00
			INFRASTRUCTURE	Completed	Payment for the completion of Agric Olope and renovation of Oja Oba Market project	264,317,561.24	
				Ongoing	Payment for the construction of 100 bed spaces hostel capacity at Command Secondary School , Isan Ekiti.	281,198,239.27	
							545,515,800.51
			FURNITURE & FITTINGS	Completed	Payment for the procurement of Furniture for the Office of some Special Assistance & other official as well as some lodges in the Govt. House	235,098,200.00	
				Completed	Payment for furnishing of the office of newly appointed political office holders and replacement of some worn-out furniture items in the Governor's office	244,034,675.00	
							479,132,875.00
19	026000100100	BUREAU OF LANDS	LAND	Completed	Payment of survey of Industrial land Bank in Ekiti State	1,460,000.00	
				Completed	Payment for Acquisition of land and issuance of Certificate of Occupancy for Federal College of Education, Ilawe Ekiti	4,000,000.00	
							5,460,000.00
20	026000100200	OFFICE OF SURVEYOR GENERAL	LAND	Completed	Payment for the perimeter survey of 56 hectares along Iworoko road, Ado Ekiti	2,000,000.00	
				Completed	Payment for the perimeter survey of 50 hectares along Iworoko road, Ado Ekiti	2,500,000.00	
							4,500,000.00
22	022205200200	EKITI STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	INFRASTRUCTURES	Completed	Payment of EK-CARES programme DL1 - 1.4 Completion of 30 New CDPs	558,600,000.00	
				Completed	Payment of EK-CARES programme	2,600,100,000.00	
				Completed	Payment for EK-CARES programme DL1 - 1.4 Completion of 54 New GDPs	1,195,993,200.00	
							4,354,693,200.00
23	026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	INFRASTRUCTURE	Completed	Construction of wash facilities in 50no of health care in ekiti State	12,000,000.00	
				Completed	Being development of ESMP for laying 100mm pipeline extension at embassy high land Ado Ekiti	21,966,790.00	
							33,966,790.00
			TRASPORTATION EQUIPMENT	Completed	Purchase of 24nos, fire fighting Truck tyres, batteries and replacement of windscreen	7,915,000.00	
							7,915,000.00
			OFFICE EQUIPMENT	Completed	Purchase of fire fighting tools consumable service	15,000,000.00	
							15,000,000.00
26	025200100200	EKITI STATE RURAL WATER SUPPLY & SANITATION AGENCY	INFRASTRUCTURE	Ongoing	Payment towards the upgrading/rehabilitation of Was facilities in St David primary School Ido Ile	9,410,359.58	
				Ongoing	Payment towards the upgrading/rehabilitation of Wash facilities in Basic Health Centre, Ipole-Iloro, (Additional payment)	6,723,871.05	
				Ongoing	Payment for the upgrading/rehabilitation of Wash facilities in Community High School, Iye Ekiti	6,760,648.13	
				Ongoing	Payment for upgrading/rehabilitation of Was facilities in Basic Health Centre, Itapa Ekiti	6,278,635.57	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2024	2024
			N		N	N	N
				Ongoing	Payment towards the upgrading/rehabilitation of Wash facilities in Holy Apostolic N/P School, Asin Ekiti	8,375,629.32	
				Ongoing	Payment for the upgrading/rehabilitation of Wash facilities in St Mary primary school, Ayebode Ekiti	7,929,104.77	
				Ongoing	Payment for upgrading/rehabilitation of Wash facilities in Community primary school, Abule tuntun, Ijero	8,727,203.18	
				Ongoing	Payment towards the rehabilitation of 3 Nos Hand pump borehole at Kajola street, Itapaji Ekiti	1,461,864.86	
				Ongoing	Payment for upgrading/rehabilitation of Wash facilities in Okunsosi/Jemiriye High School, Igede Ekiti	8,799,529.57	
				Ongoing	Payment for the rehabilitation of 3 Nos Hand pump borehole at Aafin Comp. Usi Ekiti	1,157,270.27	
				Ongoing	Payment towards the rehabilitation of 3 Nos Hand pump borehole at Isawe street, Imojo Ekiti, Aafin Comp. Ayebode Ekiti	1,153,297.30	
				Ongoing	Payment for upgrading/rehabilitation of Wash facilities in Commercial Secondary School, Igede Ekiti	9,943,449.97	
				Ongoing	Payment towards the rehabilitation of 4 Nos Hand pump borehole at Orisunmibare street, Oloje Ekiti	1,929,189.19	
				Ongoing	Payment for upgrading/rehabilitation of Wash facilities in Basic Health Centre, Awo Ekiti	6,812,996.53	
				Ongoing	Payment for upgrading/rehabilitation of Wash facilities in AUD primary school, Ikoro Ekiti	8,801,575.83	
				Ongoing	Payment for upgrading/rehabilitation of Was facilities in St Columbus primary school, Igbemo Ekiti	9,684,850.23	
				Ongoing	Payment towards the rehabilitation of 2 Nos Hand pump borehole at Odo Uro community, Iyin & Erijiyan Ekiti	879,405.41	
				Ongoing	Payment for the rehabilitation of 3 Nos Hand pump boreholes at Idogun street, Odo Owa Ekiti	1,193,736.49	
				Ongoing	Payment for the rehabilitation of 3 Nos Hand pump boreholes at Ijogun street, Itapaji Ekiti	1,270,513.51	
				Ongoing	Payment for geographical survey & construction of 4 Nos Hand pump Boreholes at Temidire, Ikole, Ikunrin Ikole, Iro Ekiti, Gbovin & Iro Ayeteju Ekiti	4,162,162.16	
				Ongoing	Payment towards the rehabilitation of 121 water facilities across local govt in Ekiti State	159,542,787.33	
				Ongoing	Payment for upgrading/rehabilitation of Wash facilities in Basic Health Centre, Iloro Ekiti	2,615,483.47	
				Ongoing	Payment for geographical survey & construction of 4 Nos Hand pump boreholes at Odi Olowo street, Ijesa modu Ekiti, Apelove street, Owu Ekiti, Ori Oke Amin street, Eda Oniyo & Palace road, Ijaro Ekiti in	4,162,162.16	
				Ongoing	Payment for the upgrading/rehabilitation of Wash facilities in Holy Apostolic N/P School, Asin	2,512,688.80	
				Ongoing	Payment for the upgrading/rehabilitation of Wash facilities in Community High School, Iye Ekiti	2,028,194.44	
				Ongoing	Payment for the upgrading/rehabilitation of Wash facilities in Basic Health Centre, Itapa Ekiti	1,883,590.67	
				Ongoing	Payment for the upgrading/rehabilitation of Wash facilities in Community primary school, Abule tuntun, Ijaro Ekiti	2,618,160.95	
				Ongoing	Payment towards the geographical survey and construction of 4 Nos Hand pump boreholes at Ara Ekiti, Ilukuno Ekiti, Epe Ekiti, Odo owa in Ijero LGA respectively	4,162,162.16	
				Ongoing	Payment towards the geographical survey and construction of 4 Nos Hand pump boreholes at Awoso, Ijero, Amuni Ijero, Oke oro, Ijero and Aiagbodo/Ibala, Erio Ekiti respectively	4,162,162.16	
				Ongoing	Payment for the upgrading/rehabilitation of Wash facilities in Basic Health Centre, Awo Ekiti	2,043,898.96	
				Ongoing	Payment for Geophysical survey & Construction of 4 Nos Hand pump boreholes at Araromi Obo, Aba Ilo, Irepodun Ifelodun LGA respectively	4,162,162.16	
				Ongoing	Payment for geophysical survey and construction of 3 Nos Hand pump boreholes at Osin Ekiti. Imojo Ekiti and Itaii	3,121,121.62	
				Ongoing	Payment for geophysical survey and construction of 4 Nos Hand pump boreholes at Temidire Ikole, Ikunri Ikole, Iro Ekiti, Gbonvin & Iro Ayeteju Ekiti	1,248,648.65	
				Ongoing	Payment for geophysical survey & construction of 2 Nos Hand pump boreholes at Odo-Uro community, Iyin and Erijiyan street, Epe Ekiti	263,821.62	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2024	2024
			N		N	N	N
				Ongoing	Payment towards the upgradeing/Rehabilitation of Wash facilities in St Mary primary school, Ayeode Ekiti	2,378,731.43	
				Ongoing	Payment for upgrading/rehabilitation of Wash facilities in Commercial Secondary school, Igigi Ekiti	2,983,034.99	
				Ongoing	Payment for rehabilitation of 3 Nos Hand pump boreholes at Isawe street. Imojo Ekiti, Aafin Compound, Ayeode Ekiti	345,989.19	
				Ongoing	Payment for upgrading/rehabilitation of Wash facilities in St David primary school, Ido Ile Ekiti	2,016,503.91	
				Ongoing	Payment for rehabilitation of 3 Nos hand pump boreholes at Kajola street, Adjacent Health Centre, Itapaji Ekiti, Oke Araromi Obo Ekiti & Iloda street, Esun	438,559.46	
				Ongoing	Payment for rehabilitation of 4 Nos Hand pump boreholes at Orisunmibare, Itaji Ekiti, Ijamariji street, Oloje Ekiti, Aafin street, Iro Ekiti	578,756.76	
				Ongoing	Payment for rehabilitation of 3 Nos Hand pump boreholes at Aafin Compound, Usi Ekiti, Imiro street, Odo Oro Ekiti & Omu Odo Ekiti	347,181.08	
				Ongoing	Payment for geophysical survey and construction of 4 Nos Hand pump boreholes at Ilomu, Aroto along Ado - Iyin road, Aba Igbira, Iworoko Ekiti	4,162,162.16	
				Ongoing	Payment for the upgrading/rehabilitation of WASH facilities in Okunsusi/Jemiriye High School, Igede Ekiti	2,639,859.87	
				Ongoing	Payment for geophysical survey & construction of 4 Nos Hand pump boreholes at Ilomu along Ado Iyin road, Aba Igbira, Iworoko Ekiti	1,248,648.65	
				Ongoing	Payment for geophysical survey & construction of 3 Nos Hand Pump boreholes at Osin Ekiti, Imojo Ekiti & Itaji Ekiti	936,336.49	
				Ongoing	Payment fot geophysical survey & construction of 4 Nos Hand pump boreholes at Ara Ekiti, Ilukuno Ekiti, Epe Ekiti, Odo Owa in Ijero LGA	1,248,648.65	
				Ongoing	Payment for geophysical survey & construction of 4 Nos Hand pump boreholes at Awoso Ijero, Amuni Ijero, Oke oro Ijero and Ajagbodo Ibale, Erio Ekiti respectively	1,248,648.65	
				Ongoing	Payment for ESMP for the construction of WASH facilities in 50 Nos of school & 50 No of Health Care facilities in Ekiti State	12,000,000.00	
				Ongoing	Payment for ESMP for the construction of WASH facilities in 50 Nos of school & 50 No of Health Care facilities in Ekiti State	12,000,000.00	
				Ongoing	Payment for ESMP for construction of Iyin surface water supply & Completion of Oye-Ire water supply scheme	12,000,000.00	
				Ongoing	Payment for ESMP for construction of WASH facilities in 100 No of school in Ekiti	12,000,000.00	
				Ongoing	Payment for engagement of consultant for Development of ESMP for rehabilitation & upgrading of Ogotun/Ise/Eriiyan/Ikogosi/Emure/ Ikole water supply	12,000,000.00	
							386,555,399.36
	025200100100	WATER CORPORATION	INFRASTRUCTURE	Completed	Payment for rehabilitation of vandalised 500KVA/415.V Transformer HOC	4,499,000.00	
				Completed	Payment for preparation of an environmental and social management plan (ESMP) for the replacement of 512m pipeline at Adehun rehabilitation of the Ureje New Treatment Plant located at	15,400,000.00	
				Completed	Payment for reservoir pipe connection to link Oke Ayoba storage outlet at Fajuyi booster station	5,539,600.00	
				Completed	Payment for preparation of an environmental and social management plan (ESMP) for the replacement of 512m pipeline at Adehun rehabilitation of the Ureje New Treatment Plant located at	6,600,000.00	
				Completed	Payment for the construction and installation of two water pump at Fajuyi	18,723,484.44	
				Completed	Payment for the extension of dedicated low tension line from existing transformer	5,180,000.00	
							55,942,084.44
			SPECIALISED EQUIPMENT	Completed	Payment for procurement of ICT Equipment	38,648,000.00	
				Completed	Payment towards the creation of Cloud server for effective vending of water meter	7,140,000.00	
				Completed	Payment for the development & maintenance of webs and customer relation management system	6,052,000.00	
				Completed	Payment for purchase of 46 meter 500m Armournd cable J & P fuse	4,052,000.00	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2024	2024
			N		N	N	N
				Completed	Payment for supply and installation of pump set for Efon head work	18,685,758.52	
				Completed	Payment for additional cost on procurement of pump set for Efon-Alaaye scheme	4,138,750.00	
				Completed	Payment for the supply of 150mm HOPE pipe for replacement of weak pipe	12,645,820.00	
				Completed	Payment for the procurement of the pipes, vibes and victim to stabilise Ureje Pipeline	14,561,540.00	
							105,923,868.52
	026100100400	EKITI WATER AND SANITATION REGULATORY AGENCY	INFRASTRUCTURE	Completed	Re-establishment of a smart water quality testing laboratory	42,576,125.00	
							42,576,125.00
		SUB TOTAL ECONOMIC					87,245,657,712.12
	030000000000	LAW & JUSTICES					
28	031800100100	JUDICIARY					
							-
29	032600100300	OFFICE OF PUBLIC DEFENDER					
							-
		SUB TOTAL LAW & JUSTICE					-
	050000000000	SOCIAL SECTOR					
	051300100100	MINISTRY OF YOUTH DEVELOPMENT	INFRASTRUCTURE	Ongoing	Payment for additional works & the construction of Ekiti state Pavillion, Ado Ekiti	100,000,000.00	
							100,000,000.00
	051305200100	SPORT COMMISSION	OFFICE EQUIPMENT	Completed	Payment for the procurement of Set of Desktop Computer (Net pay)	1,267,500.00	
							1,267,500.00
30	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT AND SOCIAL WELFARE	INFRASTRUCTURES	Completed	Payment for maintenance of facilities at the transit home for abuse women & girls at agric olope	14,905,000.00	
							14,905,000.00
33	052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	BUILDING	Completed	Payment due to Selovian International Ltd for completion of outstanding building & Renovation work at Oba Adejugbe General Hospital, Ado Ekiti	43,886,352.43	
				Completed	Outstanding payment due to MA DAMOO, for the renovation of State Specialist Hospital, Ikere Ekiti	38,498,280.14	
				Completed	Outstanding payment due to Postal Ventures for the renovation of State Specialist Hospital, Ikere Ekiti	21,611,846.56	
				Ongoing	Payment for renovation/equipping of Nine (9) Secondary Health Facilities, Govt House Clinic, HMB & buildings at EKSUTH	1,501,873,714.27	
				Ongoing	Payment for the construction of mulitpurpose building at Ekiti State University Teaching Hospital (EKSUTH)	1,448,645,488.83	
							3,054,515,682.23
			SPECIALISED EQUIPMENT	Completed	Payment for mechanical Equipment to Nine (9) General Hospital and Government House Clinic	844,735,942.52	
				Completed	Payment for the supply and installation of medical equipment to nine (9) General Hospital and Govt. House Clinic	950,327,934.81	
				Ongoing	Payment for the purchase of medical equipment to the multipurpose building of EKSUTH (1st trache)	500,000,000.00	
							2,295,063,877.33

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2024	2024
			N		N	N	N
	051705400100	SCHOLARSHIP BOARD	OFFICE EQUIPMENT	Completed	Payment for the purchase of some items/equipments	2,000,000.00	
							2,000,000.00
	051702600500	EKITI STATE POLYTECHNIC, ISAN	BUILDING	Ongoing	Payment on the Construction of 2 Nos Faculty Building at Ekiti State Polytechnic, Isan Ekiti	19,511,705.30	
							19,511,705.30
	053500100100	MINISTRY OF ENVIRONMENT	INFRASTRUCTURE	Completed	Payment for second phase of establishment of a standard meterological station WT Cargo Airport in Ado Ekiti and Payment of outstanding balance station	45,000,000.00	
				Completed	Payment for the beautification of Ado Ekiti metropolies	32,238,931.00	
				Completed	Payment for additional work on second phase of establishment of a Standard Meterological Station with Cargo Airport in Ado Ekiti	13,000,000.00	
							90,238,931.00
34	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	INFRASTRUCTURE	Completed	Payment for continuation of Dredging of river course in Ikere Ekiti & South West Local Government Area in Ekiti State	88,351,351.35	
				Completed	Payment for distilation of lined drains, Access Slabs, Culverts & Concrete works identified in Ado - Ikere & Irepodun Ifelodun Local Govt.	165,554,230.00	
				Completed	Payment for the control of flood & Erosion of selected location within in Ado Ekiti	69,940,703.66	
				Completed	Payment for Earth dredging project at selected location within Ado, Moba, Ido Osi, Ekiti west, Ise/Emure, Ayekire and Ekiti South west Local Govt/LCDAs	196,246,137.50	
							520,092,422.51
35	053505300100	WATER MANAGEMENT BOARD	TRANSPORTATION EQUIPMENT	Completed	Payment for the purchase of five (5) Motorcycle	7,500,000.00	
				Completed	Payment for the purchase of 2 Nos Sino truck HOWO 2 Nos Sino Truck 4 x 2	634,104,750.00	
							641,604,750.00
36			SPECIALIZED EQUIPMENT	Completed	Payment for the purchase of Mechanical Engineering tools for Mechanical Workshop	6,500,000.00	
				Completed	Payment for the purchase of twenty (20 Nos) single Dino Bins with Rollers	112,268,921.12	
							118,768,921.12
	055100300100	MINISTRY OF RURAL & COMMUNITY DEV.	INFRASTRUCTURE	Completed	Payment for the Construction of Culvert at River Tungba via Iyin Ekiti	9,114,000.00	
				Completed	Payment of grant-in-aids (Self help assistance) to seventy communities in Ekiti State	268,827,000.00	
				Completed	Payment for digging of new hand dug wells and repairs of existing ones in 16 local government arears of Ekiti State	49,477,432.00	
				Completed	Payment for the renovation of ATTAH of Ayede's palace in Oye Local Govt.	74,585,500.00	
							402,003,932.00

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2024	2024
			N		N	N	N
		SUB TOTAL SOCIAL	-				7,259,972,721.49
		TOTAL ADMINISTRATION SECTOR				-	1,717,779,902.74
		TOTAL ECONOMIC SECTOR				-	87,245,657,712.12
		TOTAL LAW & JUSTICE SECTOR				-	-
		TOTAL REGIONAL SECTOR				-	-
		TOTAL SOCIAL SECTOR				-	7,259,972,721.49
		TOTAL (A)				96,223,410,336.35	96,223,410,336.35
		OTHER: EXTERNAL FINANCES WITH DRAW DOWN					
	Annex i	WORLD BANK ASSISTED PROJECT(PFMU)				18,709,097,364.56	18,709,097,364.56
	Annex ii	EDUCATION TRUST FUND				196,559,691.88	196,559,691.88
		SUBEB				2,306,099,899.34	2,306,099,899.34
	011100400100	EKITI STATE SUSTAINABLE DEVELOPMENT GOAL				-	-
		HEALTH PROJECTS FINANCED BY AIDS & GRANTS				-	-
		TOTAL (B)				21,211,756,955.78	21,211,756,955.78
		GRAND TOTAL (A+B)	-			117,435,167,292.13	117,435,167,292.13

SUMMARY OF EXPENDITURE CAPTURED IN PPE

CLASS OF ASSET	ADDITION DURING THE YEAR	WIP COMPLETED	ON-GOING (WIP)	TOTAL
LAND	2,808,826,938.90	-	-	2,808,826,938.90
BUILDING	469,724,046.85	1,038,506,334.08	4,541,972,100.26	6,050,202,481.19
INFRASTRUCTURE	10,307,553,964.23	16,058,752,094.57	70,842,464,081.78	97,208,770,140.58
PLANT AND MACHINERY	260,950,000.00	-	-	260,950,000.00
TRANSPORT EQUIPMENT	1,406,670,954.93	-	-	1,406,670,954.93
OFFICE EQUIPMENT	5,626,099,184.23	-	-	5,626,099,184.23
FURNITURE AND FITTING	1,368,991,425.99	100,000,000.00	-	1,468,991,425.99
SPECIALISED ASSETS	2,104,656,166.31	-	500,000,000.00	2,604,656,166.31
TOTAL	24,353,472,681.44	17,197,258,428.65	75,884,436,182.04	117,435,167,292.13

ANNEXURE

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

S/NO	DETAILS	FINAL BUDGET 2024	ACTUAL 2024	PERFORMANCE (%)
	<u>REVENUE</u>	₦	₦	
1	OPENING BALANCE	39,714,164,593.81	39,714,164,593.81	
2	RECURRENT REVENUE	256,380,166,575.94	328,313,216,719.13	128
3	CAPITAL RECEIPTS	76,059,826,399.64	74,113,707,061.09	97
	TOTAL REVENUE	372,154,157,569.39	442,141,088,374.03	119
	<u>EXPENDITURE</u>			
1	RECURRENT EXPENDITURE	180,354,337,339.49	213,203,344,540.88	118
2	CAPITAL EXPENDITURE	191,799,820,229.90	158,934,207,002.09	83
	TOTAL EXPENDITURE	372,154,157,569.39	372,137,551,542.97	100

FINANCIAL HIGHLIGHTS: PRIOR YEAR COMPARATIVE ANALYSIS (CASH BASIS)

	DETAILS	ACTUAL 2024	ACTUAL 2023	PERCENTAGE CHANGE (%)
	<u>REVENUE</u>	₦	₦	
1	OPENING BALANCE	39,714,164,593.81	9,994,754,409.91	
2	RECURRENT REVENUE	328,313,216,719.13	127,157,160,820.11	158
3	CAPITAL RECEIPTS	74,113,707,061.09	33,173,036,102.80	123
	TOTAL REVENUE	442,141,088,374.03	170,324,951,332.82	160
	<u>EXPENDITURE</u>			
1	RECURRENT EXPENDITURE	213,203,344,540.88	92,927,048,385.40	129
2	CAPITAL EXPENDITURE	158,934,207,002.09	37,683,783,153.61	322
	TOTAL EXPENDITURE	372,137,551,542.97	130,610,831,539.01	185

PROGRAMME FOR RESULT (P for R)

	2024			2023		
MDAs	PERSONNEL	OVERHEADS	TOTAL	PERSONNEL	OVERHEADS	TOTAL
	₦	₦	₦	₦	₦	₦
MINISTRY OF FINANCE	85,201,434.91	27,628,695,519.38	27,713,896,954.29	60,916,087.14	19,847,688,164.91	19,908,604,252.05
MINISTRY OF BUDGET	112,314,967.92	20,916,052.62	133,231,020.54	80,313,222.59	7,193,500.00	87,506,722.59
STATE INTERNAL REVENUE	80,166,522.87	3,101,495,225.76	3,181,661,748.63	68,208,329.19	1,144,939,259.21	1,213,147,588.40
ACCOUNTANT GENERAL	192,193,808.72	2,596,619,853.78	2,788,813,662.50	157,613,821.04	958,543,682.75	1,116,157,503.79
TOTAL	469,876,734.42	33,347,726,651.54	33,817,603,385.96	367,051,459.96	21,958,364,606.87	22,325,416,066.83

SFTAS/SABER RECIEPTS

DETAILS	2024 N	2023 N
SFTAS/SABER GRANTS	4,637,192,265.60	3,305,635,221.00
TOTAL	4,637,192,265.60	3,305,635,221.00

EKITI STATE GOVERNMENT
WORLD BANK ASSISTED PROJECTS

FUND FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

Annex ia										
DETAILS	RAAMP	NASSNP	IDEAS	AGILE	SURWASH	IMPACT	CoPREP	EKZ	CASH TRANSFER	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
Opening Balance	565,945,436.60	1,566.57	738,974,150.83	1,110,193,753.28	417,111,928.09	3,525,395,669.05	136,447,357.99	-	39,185,694.63	6,556,973,727.99
IDA (DRAW DOWN)	4,067,925,345.00	20,833,550.00	34,258,387.50	4,932,881,662.50	-	2,660,208,547.50	-	1,567,500,000.00	63,781,400.00	16,198,951,097.50
GCC	1,500,000,000.00	-	-	-	-	-	-	-	-	2,216,309,740.32
Interest	3,195,555.00	-	4,851,766.13	4,785,000.00	-	5,164,972.50	-	-	-	18,796,306.13
Exchange Rate Gain	4,634,456,094.60	-	790,703,262.29	4,834,042,586.22	398,801,379.30	6,594,655,780.74	-	1,589,196,604.70	-	21,660,723,729.64
Other Income	14,724,790.25	-	-	-	-	-	-	-	-	14,724,790.25
Total Inflow (A)	10,220,301,784.85	20,833,550.00	829,813,415.92	9,771,709,248.72	398,801,379.30	9,260,029,300.74	-	3,156,696,604.70	63,781,400.00	40,109,505,663.84
Total Fund Available	10,786,247,221.45	20,835,116.57	1,568,787,566.75	10,881,903,002.00	815,913,307.39	12,785,424,969.79	136,447,357.99	3,156,696,604.70	102,967,094.63	46,666,479,391.83
										-
Less:										-
Recurrent Expenditure	277,462,691.09	20,833,190.86	15,081,372.80	282,018,499.40	120,722,306.78	1,035,338,997.53	121,981,830.79	10,455,483.75	101,012,261.13	2,247,245,269.06
Capital Expenditure	8,235,205,007.57	-	22,398,004.23	7,856,787,666.95	-	2,248,030,387.25	-	-	-	18,709,097,364.56
Transfer to EIB	-	-	-	-	-	-	-	-	-	-
Total Outflow (B)	8,512,667,698.66	20,833,190.86	37,479,377.03	8,138,806,166.35	120,722,306.78	3,283,369,384.78	121,981,830.79	10,455,483.75	101,012,261.13	20,956,342,633.62
Closing Balance (A - B)	2,273,579,522.79	1,925.71	1,531,308,189.72	2,743,096,835.65	695,191,000.61	9,502,055,585.01	14,465,527.20	3,146,241,120.95	1,954,833.50	25,710,136,758.21

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

Annex i (b)

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					N	N
		WORLD BANK ASSISTED PROJECTS UNDER PFMU				
1		EKITI STATE ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMPOWERMENT (AGILE)	OFFICE EQUIPMENT	PROCUREMENT OF DESKSTOPS, LAPTOPS TO SECONDARY SCHOOLS IN EKITI STATE	3,533,396,897.42	
				CONSULTANCY PAYMENT FOR TECHNICAL SUPPORT ON SAFE SPACES IN SECONDARY SCHOOLS	10,760,587.50	
				CONSULTANCY PAYMENT FOR TECHNICAL SUPPORT ON DIGITAL LITERACY SKILLS IN SECONDARY SCHOOLS	21,596,091.63	
				PROCUREMENT OF TEACHING, LEARNING MATERIALS, SLASHERS & DISABILITY TEACHING, LEARNING MATERIALS TO SECONDARY SCHOOLS	261,755,484.94	
				DEVELOPMENT & SUPPLY OF AGILE MIS TO FACILITATE MONITORING & EVALUATION	8,600,000.00	
						3,836,109,061.49
			INFRASTRUCTURE	LARGE GRANTS TO SECONDARY SCHOOLS	3,757,519,140.43	
				CONSULTANCY PAYMENTS ON DEVELOPMENT OF SECURITY RISKS ASSESSMENT, SUPERVISION OF LARGE GRANT RENOVATION, COMMUNICATION FIRM & TECH. ASSIST ON ENVIRONMENT & SOCIAL SAFEGUARD	263,159,465.03	
						4,020,678,605.46
2		LIVESTOCK PRODUCTIVITY AND RESILIENCE SUPPORT	LANDS	PROCUREMENT OF PASTURE FEEDS	4,031,250.00	
						4,031,250.00
			OFFICE EQUIPMENT	SUPPLY OF LAPTOPS	26,780,147.35	
						26,780,147.35
			PLANT AND MACHINERY	PROCUREMENT & INSTALLATION OF SOLAR POWER SYSTEM	12,200,000.00	
						12,200,000.00

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

Annex i (b)

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					N	N
			FURNITURES & FITTINGS	PROCUREMENT OF OFFICE FURNITURES	8,152,800.00	
						8,152,800.00
			TRANSPORTATION EQUIPMENT	PROCUREMENT OF 3 NOS OF PROJECT VEHICLES	247,200,000.05	
				PROCUREMENT OF 20 NOS OF MOTORCYCLES	31,175,000.00	
						278,375,000.05
3		INNIVATION DEVELOPMENT AND EFFECTIVENESS IN THE ACQUISITION OF SKILLS (IDEAS) PROJECT	OFFICE EQUIPMENT	RENOVATION OF BUILDINGS AT 3 GOVERNMENT TECHNICAL COLLEGES (IGBARA ODO, OTUN AND IJERO EKITI)	22,398,004.23	
						22,398,004.23
4		RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	FURNITURES AND FITTINGS	FURNITURE AND OFFICE DEMARCATIONS	10,110,465.99	
						10,110,465.99
			INFRASTRUCTURE	PART PAYMENT TO CONSULTANT FOR DESIGN AND SUPERVISION OF 96.22KM RURAL ROADS IN EKITI	28,620,374.21	
				MOBILIZATION PAYMENT TO CONTRACTORS FOR THE CONSTRUCTION OF 96.22KM RURAL ROADS IN EKITI:		
				PHASE I:		
				LOT 1: ENU ODI - ITA EKU - IGIRIGIRI (8.41KM) OMISANJANA - BEN FOLARIN - OKE ASO (5.70KM)	1,316,144,078.79	
				LOT 2: ARE - OYE ROAD (8.77KM)	538,088,384.84	
				LOT 3: AFOLU - ODOFIN (1.95KM) ISE - IMOLA (5.30KM)	752,005,752.04	
				LOT 4: ERINMOPE - IRARE - IKOSUN (6.68KM) IYE - ISAPA - OLOPOMEJI - IKUN (5.10KM)	952,836,770.56	
				LOT 5: IGBOLE/OSI - IROPORA (4.60KM) ARA - EKAMETA (2.05KM)	491,520,711.23	
				LOT 6: ILUPEJU - IGBO EGAN - AYEDE (3.10KM) FMS - OKE AKO (3.40KM)	522,730,990.07	
				LOT 7: IKOGOSI - ABA OSUN - ABA ORIOKUTA (7.19KM)	595,542,855.44	

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

Annex i (b)

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					N	N
				PHASE II:		
				LOT 1: IJERO - EPE - ARAROMI - IROPORA (11.31KM)	1,258,037,401.73	
				LOT 2: IKOLE - ISABA - IKOYI - IGBEMO (19.81KM)	1,769,567,222.67	
						8,225,094,541.58
5		IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELEATING COVERAGE AND TRANSFORMING SERVICE (IMPACT) PROJECT	OFFICE EQUIPMENT	PROCUREMENT OF 10 NOS LAPTOPS	9,287,479.61	
				PRINTING OF HEALTH RECORD BOOKS	5,295,000.00	
				PROCUREMENT OF MEDICAL COMMODITIES & JACKETS	4,213,292.60	
				PROCUREMENT OF TREATED NETS	33,217,607.19	
						52,013,379.40
			INFRASTRUCTURE	UPGRADING OF 40 PUBLIC HEALTH CENTRES LOT 1 & LOT 2	1,158,853,979.94	
				PROCUREMENT OF MEDICAL FACILITIES & DRUGS	900,869,072.45	
						2,059,723,052.39
			TRANSPORTATION EQUIPMENT	PROCUREMENT OF 2 NOS PROJECT VEHICLES	136,293,955.46	
						136,293,955.46
6		NEWMAP (EIB)	TRANSPORTATION EQUIPMENT	REFURBISHMENT OF SWAMP BUGGY EXCAVATOR	17,137,101.16	
						17,137,101.16
					18,709,097,364.56	18,709,097,364.56

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2024

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
07/02/2024	Adult and Non formal Education Agency	Fund released for the Executive Secretary to attend a National stakeholders meeting towards achieving youth and Adult	382,000.00			382,000.00
08/06/2024	Adult and Non formal Education Agency	Fund released for the completion of drop in centre, Ado Ekiti	18,478,666.00	BUILDING	18,478,666.00	
28/08/2024	Adult and Non formal Education Agency	Fund released for the balance payment completion of drop in centre, Ado Ekiti	11,116,838.79	BUILDING	11,116,838.79	
16/1/2024	Adult and Non formal Education Agency	Payment for the 2024 Ekiti State Government free JAMB Programme	20,000,000.00			20,000,000.00
05/09/2024	Adult and Non formal Education Agency	Fund released for part payment of the completion of Drop - in - Centre, Ado - Ekiti	11,116,838.79	BUILDING	11,116,838.79	
05/09/2024	Adult and Non formal Education Agency	Fund released for the procurement of learning materials for Adult Literacy Programme in Ekiti State	1,911,300.00	OFFICE EQUIPMENT	1,911,300.00	
29/1/2024	BTVE	Being part payment of indebtedness to Skill 'G' Nigeria LTD	40,000,000.00	BUILDING	40,000,000.00	
14/2/2024	BTVE	Being payment for running grants for 2nd term 2023 / 2024 academic session for the 2022 student in the six Technical Colleges in the State	1,999,800.00			1,999,800.00
22/2/2024	BTVE	Fund released for part payment of NABTEB registration for the year 2023 / 2024 academic session	31,000,000.00			31,000,000.00
15/4/2024	BTVE	Being payment for running grants for third term 2023 / 2024 academic session for the 2022 student in the six Technical Colleges in the State	1,999,800.00			1,999,800.00
29/4/2024	BTVE	Fund released to BTVE for touring allowance for SSA and other Government functionaries from Ekiti State to Lagos State	503,000.00			503,000.00
05/12/2024	BTVE	Being balance payment of indebtedness to Skill 'G' Nigeria LTD	40,000,000.00	BUILDING	40,000,000.00	
31/07/2024	BTVE	Fund released for balance payment of NABTEB registration for the year 2023 / 2024 academic session	31,000,000.00			31,000,000.00
09/11/2024	BTVE	Fund released for the induction / training of 131 newly employed officers to Board for Technical and Vocational Education in Ekiti State	9,040,500.00			9,040,500.00
45514	BTVE	Fund released for the variation of rates for perimeter fencing of GTC Otun , Igbaraodo and procurement of tools and equipment for Technical Colleges in Ekiti State	65,579,537.30	INFRASTRUCTURE	65,579,537.30	

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2024

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
11/11/2024	BTVE	Fund released for the payment of running grant to Government Technical Colleges in Ekiti State for first term 2023 /2024 academic session	3,168,000.00			3,168,000.00
29/11/2024	BTVE	Fund released for the payment of outstanding balance to TOKAYFEG Nig. LTD	2,976,261.00	INFRASTRUCTURE	2,976,261.00	
18/11/2024	Ekiti State Polytechnic	Fund released for erroneous transaction made twice into ETF account by the Ekiti State Polytechnic, Isan Ekiti	656,599.25			656,599.25
01/11/2024	ETF	Payment of 1.5% operational cost for the Office	733,937.48			733,937.48
16/1/2024	ETF	Fund released for the logistics support to carry out Audit inspection on the ETF account records for the period of July to December, 2023	350,000.00			350,000.00
31/1/2024	ETF	Fund released for the purchase of books of account for the year, 2024	748,000.00			748,000.00
02/08/2024	ETF	Being payment of 1.5% operational cost for the month of January,2024	1,679,971.46			1,679,971.46
13/2/2024	ETF	Being amount approved for DFA and CIA to attend 2024 Mandatory Continuing Professional Development (MCPD)	502,000.00			502,000.00
14/2/2024	ETF	Fund released for monitoring and inspection of project	391,000.00			391,000.00
45415	ETF	Payment of 1.5% operational cost for the month of February,2024	1,927,862.21			1,927,862.21
45508	ETF	Payment of 1.5% operational cost for the month of March, 2024	1,779,804.99			1,779,804.99
23/4/2024	ETF	Fund released for ETF deduction verification exercise	750,000.00			750,000.00
05/07/2024	ETF	Payment of 1.5% operational cost for the month of April, 2024	1,640,273.79			1,640,273.79
05/08/2024	ETF	Fund released for night allowance of ETF official to attend the burial ceremony of Late Prof. Olomjobi	230,000.00			230,000.00
15/5/2024	ETF	Fund released for reroof of ETF building generator house	638,000.00	BUILDING	638,000.00	
29/5/2024	ETF	Fund released for the repairs / replacement of complete break system of the ETF Bus	260,000.00	TRANSPORT EQUIPMENT	260,000.00	
06/06/2024	ETF	1.5% Operational cost for the month of May,2024	1,999,821.44			1,999,821.44

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2024

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
45358	ETF	Payment of 1.5% operational cost for the month of June,2024	1,838,137.72			1,838,137.72
24/07/2024	ETF	Fund released for the logistics support to carry out Audit inspection on the ETF account records for the period of January to June, 2024	400,000.00			400,000.00
08/05/2024	ETF	Fund released for printing of files jacket, letter head paper, complimentary card and stationeries	3,000,000.00			3,000,000.00
08/06/2024	ETF	Payment of 1.5% operational cost for the month of July,2024	7,320,259.03			7,320,259.03
09/10/2024	ETF	Payment of 1.5% operational cost for the month of August,2024	3,957,456.43			3,957,456.43
10/08/2024	ETF	Payment of 1.5% operational cost for the month of September,2024	739,884.95			739,884.95
45454	ETF	Payment of 1.5% operational cost for the month of October,2024	3,467,930.91			3,467,930.91
25/11/2024	ETF	Fund released for DFA and CIA to attend 2024 mandatory continuing professional development MCPD	477,000.00			477,000.00
25/11/2024	ETF	Fund released for E S, ETF to attend a seminar at the National Institute for Policy and Strategies, Kuru, Jos.	1,440,000.00			1,440,000.00
12/03/2024	ETF	Payment of 1.5% operational cost for the month of November,2024	4,245,905.22			4,245,905.22
26/08/2024	IDEAS	account by innovation Development and Effectiveness in the Acquisition (IDEAS)	70,589.00			70,589.00
15/07/2024	Ministry of Innovation Science and Digital Economy	Fund released for the implementation of the proposed Ekiti Bootcamp for the selected secondary school students	19,781,500.00			19,781,500.00
04/02/2024	MOEST	Fund released for the repair of Toyota Hilux vehicle 06A-08EK (Project monitoring vehicle) attached to PS MOEST	3,032,250.00	TRANSPORT EQUIPMENT	3,032,250.00	
45416	MOEST	Fund released for the T.Y Danjuma Foundation through the Teacher aid initiative on project based approach to STEM Education	2,500,000.00			2,500,000.00
45327	MOEST	Fund released for the conduct of compulsory civil service examination	500,000.00			500,000.00
27/5/2024	MOEST	Fund released for the 2024 Nestle Milo Basketball Championship	1,782,000.00			1,782,000.00

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2024

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
27/5/2024	MOEST	Fund released for the Technical Capacity Development team of Nigeria learning passport	452,700.00			452,700.00
27/5/2024	MOEST	Fund released for the Education summit in Ibadan by PS TSC and DPR&S	273,000.00			273,000.00
27/5/2024	MOEST	Fund released for the NERDC'S 2024	287,500.00			287,500.00
28/5/2024	MOEST	Fund released for the STWS UBE Programme	517,000.00			517,000.00
28/5/2024	MOEST	Fund released for the mind your language conference 2024	1,500,000.00			1,500,000.00
06/06/2024	MOEST	Fund released for the NASET conference 2024	555,000.00			555,000.00
21/6/2024	MOEST	Fund released for the best graduating Law student at the Law School, Abuja	1,000,000.00			1,000,000.00
27/06/2024	MOEST	Fund released for the 2024 quality assurance conference	517,000.00			517,000.00
27/06/2024	MOEST	Fund released for the National stakeholders consultative conference in Abuja	124,000.00			124,000.00
27/06/2024	MOEST	Fund released for the NIEPA 2024 conference	580,000.00			580,000.00
27/06/2024	MOEST	Fund released for the perimeter survey of ten hectares of land at Otun	1,450,000.00	LAND	1,450,000.00	
17/07/2024	MOEST	Fund released as part payment for the conduct of SSII unified promotion Examination for the year,2024	60,000,000.00			60,000,000.00
17/07/2024	MOEST	Fund released as part payment for the conduct of JSS III Certificate Examination for the year,2024	75,000,000.00			75,000,000.00
17/07/2024	MOEST	Fund released for the conduct of Primary School leaving certificate Examination for the year, 2024	40,000,000.00			40,000,000.00
23/07/2024	MOEST	Fund released for fueling to and fro Akure Airport and running expenses in Lagos by HSCE	156,000.00			156,000.00
45451	MOEST	Fund released for the National forum of stakeholders on senior secondary Education in Abuja on 13th to 16th August, 2024	1,936,800.00			1,936,800.00
08/06/2024	MOEST	Fund released for fueling , medical expenses and burial of (Olowonfela Marvelous) involved in an accident at Ibadan on 25th July,2024	1,021,330.00			1,021,330.00
08/12/2024	MOEST	Fund released for the procurement of continuous assessment documents	16,388,047.77			16,388,047.77
26/08/2024	MOEST	Fund released for the participation of Ten teachers to attend National conference of Deaf teachers Association	1,025,000.00			1,025,000.00
26/08/2024	MOEST	Fund released for the purchase of six mower and six pruning tools to six Technical Colleges in Ekiti State	2,460,000.00			2,460,000.00

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2024

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
26/08/2024	MOEST	Fund released for the Presidents debates in Abuja from 26th - 30th August, 2024	1,270,000.00			1,270,000.00
26/08/2024	MOEST	Fund released for the Development Agenda for western Nigeria (DAWN) commission at Ibadan	200,000.00			200,000.00
26/08/2024	MOEST	Fund released for the 3rd term running grant to public primary schools in Ekiti State	36,721,500.00			36,721,500.00
26/08/2024	MOEST	Fund released for the 3rd term running grant to public secondary schools in Ekiti State	78,385,800.00			78,385,800.00
27/08/2024	MOEST	Fund released for the SSA Intergovernmental and consular affairs and Bankole Jamiu to travel to china and attend seminar	6,750,000.00			6,750,000.00
18/09/2024	MOEST	Fund released for 2024 world teachers day celebration	120,000,000.00			120,000,000.00
10/08/2024	MOEST	Fund released for balance payment of JSS III Certificate Examination for the year, 2024	25,000,000.00			25,000,000.00
15/10/2024	MOEST	Fund released to facilitate the attendance of the four (4) officials at the National council on Education (NCE) MEETING HOLDING IN Abuja on 7th - 10th October, 2024	2,957,000.00			2,957,000.00
29/10/2024	MOEST	Fund released for the 27th National junior Engineers Technical and Scientists competition	1,015,000.00			1,015,000.00
29/10/2024	MOEST	Fund released for the Nationwide inter secondary schools E-Debate competition in Abuja on 1st -10th November, 2024	1,707,500.00			1,707,500.00
45454	MOEST	Fund released for the balance payment for the conduct of SSII unified promotion Examination for the year, 2024	40,000,000.00			40,000,000.00
45393	MOEST	Fund released for the DAWN Communication FCDO / PLANE partnership for basic Education	195,000.00			195,000.00
11/04/2024	MOEST	Fund released for the re-inspection exercise and re-accreditation by WAEC	4,680,000.00			4,680,000.00
11/04/2024	MOEST	Fund released for the ECCDE South West Stakeholders meeting at Ibadan	52,500.00			52,500.00
13/11/2024	MOEST	Fund released for the 2024 / 2025 first term running grants to public primary and Secondary Schools	397,821,500.00			397,821,500.00
27/11/2024	MOEST	Fund released for the ES ETF to attend a seminar at the National Institute for policy and strategies, Kuru, Jos	1,565,000.00			1,565,000.00
12/02/2024	MOEST	of the Governor as part of the advocacy programme for 2024 girls child Education	10,000,000.00			10,000,000.00

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2024

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
12/12/2024	MOEST	Fund released for HSCE to attend a meeting at Abuja on Monday 16th December, 2024	792,000.00			792,000.00
22/1/24	Scholarship Board	Fund released as first instalment payment for the 2023 / 2024 Bursary and Scholarship award	27,000,000.00			27,000,000.00
24/1/2024	Scholarship Board	Fund released for the State Scholarship awards to Master Ala Oluwapelumi Adebayo(N850,000.00) and State Scholarship awards (shortfall) to Master Okunola Isreal Ikeoluwapo (N981,000.00)	1,831,000.00			1,831,000.00
02/06/2024	Scholarship Board	Fund released as second instalment payment for the 2023 / 2024 Bursary and Scholarship award	20,000,000.00			20,000,000.00
45294	Scholarship Board	Fund released as third instalment payment for the 2023 / 2024 Bursary and Scholarship award	21,510,000.00			21510000
18/3/2024	Scholarship Board	Fund released for the award of Scholarship to outstanding young persons award on academic excellence to Master Idowu Blessing Jeremaih	1,100,000.00			1,100,000.00
07/02/2024	Scholarship Board	Fund released for the Bursary awards to 196 Ekiti indigenes in the Nigerian law Schools for 2022/2023 and 2023/2024 academic sessions	29,792,000.00			29,792,000.00
45420	Scholarship Board	Fund released for payment of bursary award to 187 Ekiti indigenes in the Nigeria law school for 2022/2023 and additional six names for 2023/2024 academic sessions	28,424,000.00			28,424,000.00
26/08/2024	Scholarship Board	Fund released for the payment of the commencement of full digitalization of 2024 / 2025 Bursary award / Scholarship programme	5,000,000.00			5,000,000.00
28/08/2024	Scholarship Board	Fund released as final payment of bursary / scholarship award for 2023/2024 academic sessions	21,510,000.00			21,510,000.00
18/09/2024	Scholarship Board	Fund released for the third (3rd) tranche of payment of scholarship award to master Okunola Ikeoluwa a medical student of Afe Babalola University, Ado Ekiti	6,232,500.00			6,232,500.00
31/12/2024	Scholarship Board	Fund released for the award of Scholarship to outstanding young persons award on academic excellence to Master Idowu Blessing Jeremaih	1,100,000.00			1,100,000.00
45449	SURWASH	Retrival of amount double in April 15th 2024 statement	3,190,855.74			3,190,855.74

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2024

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
04/02/2024	TSC	Fund released for two(2) days training programme for the Principal and Vice Principals of the State Public Secondary School in Ekiti State	15,000,000.00			15,000,000.00
45327	TSC	Fund released as balance payment for induction training for newly recruited public secondary school teachers employed in 2022 and 2023 by Ekiti State Government	7,000,000.00			7,000,000.00
06/06/2024	TSC	Fund released for the printing of 6,000 copies of APER Forms	1,620,000.00			1,620,000.00
22/07/2024	TSC	Fund released to prepare an authentic list for teachers in Ekiti State Public Secondary seniority Schools	1,500,000.00			1,500,000.00
28/11/2024	TSC	Fund released for the additional expenses incurred by the committee on revalidation of the seniority list of teachers in the public secondary schools in Ekiti State	3,500,000.00			3,500,000.00
28/11/2024	TSC	Fund released to the TSC on bi-monthly (twice per term) basis for effective and efficient regular monitoring of the 193 public secondary schools across the 16 LGA in Ekiti State	1,600,000.00			1,600,000.00
20/12/2024	TSC	Fund released for the January / July 2022 and 2023 promotions/ advancement/ conversion/ inter cadre tranfer exercises	16,000,000.00			16,000,000.00
20/12/2024	TSC	Fund released for the plenary meeting of the commission	1,150,000.00			1,150,000.00
		Bankcharges	92,090.91			92,090.91
		TOTAL PAYMENTS	1,507,621,350.18		196,559,691.88	1,311,061,658.30

EKITI STATE GOVERNMENT
WORLD BANK ASSISTED PROJECTS
CONSOLIDATED FUND FLOW STATEMENT FOR JANUARY TO DECEMBER, 2024
EKITI STATE COVID ACTION RECOVERY AND ECONOMIC STIMULUS (CARES)

Annex iii

	DETAILS		COORDINATING UNIT	CASH TRANSFER UNIT	CSDP UNIT	FADAMA UNIT	MEDA	LIPW	TOTAL
A	RECEIPTS		₦	₦	₦	₦	₦	₦	₦
	Opening Balance	i	9,535,727.95	83,434,042.46	20,735,581.24	212,973,617.03	191,228.73	2,626,021.19	329,496,218.60
	IDA	ii				-			-
	GCC	iii	60,016,000.00	2,097,631,541.50	4,354,693,200.00	-	1,232,921,237.50	529,229,000.00	8,274,490,979.00
	Other Income	iv	0.00	-	5,612,190.12	3,407,445,130.00	-	-	3,413,057,320.12
	Total (i+ii+iii+iv)	v	69,551,727.95	2,181,065,583.96	4,381,040,971.36	3,620,418,747.03	1,233,112,466.23	531,855,021.19	12,017,044,517.72
B	EXPENDITURES BY CATEGORY								
	Stipends to beneficiaries	v	-	1,844,020,000.00	-	-	-	364,809,487.50	2,208,829,487.50
	Grants to communities and groups	vi	-		3,523,711,542.40	2,766,077,881.98	1,160,910,769.79		7,450,700,194.17
	Enrollment Cost (one off)	vii	-	80,724,217.50	-	-	-	-	80,724,217.50
	Training, Workshop and Study Tours	viii	-	47,936,747.00	95,583,872.50		829,240.00	-	144,349,859.50
	Operating Cost	ix	49,866,773.77	86,091,919.75	88,911,521.12	92,545,240.00	24,042,739.54	87,113,810.30	428,572,004.48
	Consultancy	x		2,223,000.00	124,891,999.99	-	-	-	127,114,999.99
	Goods	xi			16,680,775.00	-	-	-	16,680,775.00
	Total Expenditures (v+vi+vii+viii+ix+x+xi+xii)	xii	49,866,773.77	2,060,995,884.25	3,849,779,711.01	2,858,623,121.98	1,185,782,749.33	451,923,297.80	10,456,971,538.14
	Closing Balance (v-xiii)	xiii	19,684,954.18	120,069,699.71	531,261,260.35	761,795,625.05	47,329,716.90	79,931,723.39	1,560,072,979.58