



# **EKITI STATE OF NIGERIA**

## **REPORT OF THIRD QUARTER (Q3) 2020 BUDGET APPRAISAL**

**MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**OCTOBER, 2020**

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## 1.0 INTRODUCTION

Budget is a veritable fiscal tool of measuring economic growth and development. It is essential to review the Budget performance periodically vis-à-vis the set targets. One of the objectives is to ensure compliance with budgetary provisions and reduce Budget variance. The second quarter (Q3) review of the 2020 Budget performance was carried out in October, 2020.

The 2020 Budget christened “Budget of Deliverables” was prepared in line with the five cardinal programmes of the administration namely: Agriculture and Rural Development, Knowledge Economy, Social Investment, Infrastructure and Industrial Development and Governance all aimed at sustainable economic development of the State.

The Budget was prepared, bearing in mind, the various macro-economic assumptions. The oil benchmark was put at \$50 bpd in the 2020 Budget and later reduced to \$20 bpd in the 2020 Revised Budget as a result of the impact of COVID-19 outbreak which led to unprecedented fall in the price of Crude Oil. Other economic indicators were also reviewed in line with the current economic realities.

### 1.1 OBJECTIVES OF THE 2020 BUDGET

- i. to consolidate on the achievements recorded in restoring the core values of our dear State through the promotion of good pedigree “Omoluabi” that Ekiti is renowned;
- ii. to establish a fiscal framework that will positively translate the present economic realities to a major viable agricultural and industrial base of the Nigerian economy;
- iii. to identify and channel resources towards the completion of developmental projects through equitable and prudent distribution and allocation of the available resources;
- iv. to pursue aggressive revenue generation drive within the ambit of the law and reduce the dependence of the State on allocation from the Federal Government;
- v. to promote and strengthen the social investment programme with a view to banishing poverty and enhancing the economic growth of the State;
- vi. to combat headlong, the security challenges in the State and create an enabling environment for socio-economic activities thus, increasing the Gross Domestic Product (GDP) of the State;
- vii. to invest in our human capital and strengthen the human resource base of the State through strategic investments in qualitative education and healthcare delivery to all;
- viii. to further entrench good governance through budget discipline, probity and accountability in the allocation and utilization of public funds; and
- ix. to improve the ease-of-doing-business and provide enabling socio-economic environment required for the success of government’s reforms.

### 1.2 This report contains:

- 2020 Budget Q3 Overall Performance.
- A summary table of performance on Revenue and Expenditure as at 30<sup>th</sup> September, 2020.
- Comparative review of 2018 – 2020 Q3 Budgets performance with explanatory notes
- The detailed report of returns from MDAs and Fiscal Coordinating Agencies.
- Recommendations and Conclusion.

### **1.3 Methodology**

- (i) Issuance of Circular to MDAs to request for returns on revenue and expenditure performance from January – September, 2020.
- (ii) Collation of returns received from MDAs and the Fiscal Coordinating Agencies namely, Ministry of Finance and Economic Development, Office of the State Accountant-General and the State Internal Revenue Service.
- (iii) Meeting of Fiscal Coordinating Agencies with relevant officers from MDAs to reconcile the returns from the MDAs.

**1.4** The Budget Reconciliation meeting was held from Wednesday 7<sup>th</sup> to Thursday 8<sup>th</sup> October, 2020. The Committee members were drawn from the Ministry of Finance and Economic Development, the Ministry of Budget and Economic Planning, Office of the State Accountant-General, Office of the State Auditor-General and the Internal Revenue Service. The meeting considered and reconciled the returns from MDAs and the Fiscal Coordinating Agencies.

## 2020 BUDGET Q3 OVERALL PERFORMANCE

S/N	MINISTRY / DEPARTMENT	APPROVED REVISED ESTIMATES 2020	PRORATED JAN -SEPT, 2020	ACTUAL JAN -SEPT, 2020	% PERFORMANCE
<b>A</b>	<b>RECCURENT REVENUE</b>				
1	1 Federal Allocation	22,575,941,443.22	16,931,956,082.42	24,221,742,090.35	143%
	2 Internally Generated Revenue (MDAs)	7,054,053,886.27	5,290,540,414.70	5,330,122,639.49	101%
	3 IGR (Tertiary Institutions)	3,061,451,978.06	2,296,088,983.55	1,786,284,150.91	78%
	4 VAT	10,848,970,123.33	8,136,727,592.50	9,463,323,623.69	116%
	5 Others:- Sundry Income	659,541,332.12	494,655,999.09	17,609,842.77	4%
	6 Sundry Incomes: [FAAC Augmentation, Refund from NNPC]	600,000,000.00	450,000,000.00	3,523,422,388.06	783%
	7 SFTAS 2018	1,008,000,000.00	1,008,000,000.00	1,008,000,000.00	100%
	8 SFTAS (2019 AND NEW)	7,000,000,000.00	5,250,000,000.00	-	0%
	10 COVID 19 Proceed	800,000,000.00	600,000,000.00	734,077,864.01	122%
	11 PAYEE REFUND - FEDERAL	756,000,000.00	567,000,000.00	747,323,105.44	132%
	<b>Total Recurrent Revenue</b>	<b>54,363,958,763.00</b>	<b>41,024,969,072.25</b>	<b>46,831,905,704.72</b>	<b>114%</b>
<b>2</b>	<b>RECURRENT EXPENDITURE</b>				
	1 Personnel Cost	17,154,045,602.35	12,865,534,201.76	13,051,559,744.52	101%
	2 Overhead	15,029,159,150.07	11,271,869,362.55	9,878,799,107.95	88%
	3 Expenditure:- IGR Tertiary Instititons	3,061,451,978.06	2,296,088,983.55	1,786,284,150.91	78%
	4 Grants to Parastatals	9,020,932,115.96	6,765,699,086.97	7,100,700,003.47	105%
	5 Consolidated Revenue Fund Charges	10,098,369,916.56	7,573,777,437.42	8,894,406,551.84	117%
	<b>Total Recurrent Expenditure</b>	<b>54,363,958,763.00</b>	<b>40,772,969,072.25</b>	<b>40,711,749,558.69</b>	<b>100%</b>
<b>B</b>	<b>CAPITAL RECEIPTS</b>				
1	1 Draw - Down: External (Grants/Loans)	5,554,509,678.75	4,165,882,259.06	4,831,943,985.32	116%
	2 SDGs Conditional Grants Schemes (State and LGAs)	-	-	-	
	3 Innovative & Development Effectiveness for Acquisition of Skills (IDEAS)	100,000,000.00	75,000,000.00		0%
	4 Others Transferred from Prior Fiscal Year	7,725,693,310.26	7,725,693,310.26	7,725,693,310.26	100%
	5 2020 Loans Plan	23,384,834,730.00	17,538,626,047.50	5,098,834,730.00	29%
	<b>Total: Capital Receipt</b>	<b>36,765,037,719.01</b>	<b>29,505,201,616.82</b>	<b>17,656,472,025.58</b>	<b>60%</b>
	<b>TOTAL REVENUE</b>	<b>91,128,996,482.01</b>	<b>70,530,170,689.07</b>	<b>64,488,377,730.30</b>	<b>91%</b>
<b>2</b>	<b>CAPITAL EXPENDITURE:</b>				
	1 Capital Expenditure with Draw Down	5,554,509,678.75	4,165,882,259.06	4,831,943,985.32	116%
	2 Capital Expenditure (Others)	31,210,528,040.26	23,407,896,030.20	12,668,128,459.11	54%
	<b>Total Capital Expenditure</b>	<b>36,765,037,719.01</b>	<b>27,573,778,289.26</b>	<b>17,500,072,444.43</b>	<b>63%</b>
	<b>CLOSING BALANCE/RESERVE</b>				
	<b>TOTAL EXPENDITURE</b>	<b>91,128,996,482.01</b>	<b>68,346,747,361.50</b>	<b>58,211,822,003.12</b>	<b>85%</b>

### 3.0 REVIEW OF 2018 – 2020 Q3 BUDGET PERFORMANCE

#### 3.1 TABLE ON SUMMARY OF REVENUE PERFORMANCE

S/N	REVENUE	APPROVED REVISED ESTIMATES 2020	PRORATED ESTIMATE JAN – SEPT., 2020	ACTUAL REVENUE JAN – SEPT., 2020	% PERFOR- MANCE JAN – SEPT., 2020	% PERFOR- MANCE JAN – SEPT., 2019	% PERFOR- MANCE JAN-SEPT., 2018
1	Federal Allocation	22,575,941,443.22	16,931,956,082.42	24,221,742,090.35	143%	89%	91%
2	Internally Generated Revenue (MDAs)	7,054,053,886.27	5,290,540,414.70	5,330,122,639.49	101%	85%	81%
3	IGR (Tertiary Institutions)	3,061,451,978.06	2,296,088,983.55	1,786,284,150.91	78%	72%	74%
4	VAT	10,848,970,123.33	8,136,727,592.50	9,463,323,623.69	116%	87%	80%
5	Others: Sundry Incomes	659,541,332.12	494,655,999.09	17,609,842.77	4%	79%	113%
6	Sundry Incomes: [FAAC Augmentation, Refund from NNPC]	600,000,000.00	450,000,000.00	3,523,422,388.06	783%	24%	2%
7	SFTAS 2018	1,008,000,000.00	1,008,000,000.00	1,008,000,000.00	100%	0%	0%
	SFTAS (2019 AND NEW)	7,000,000,000.00	5,250,000,000.00	0.00	0%	0%	0%
	COVID 19 Proceed	800,000,000.00	600,000,000.00	734,077,864.01	122%	0%	0%
8	PAYEE REFUND - FEDERAL	756,000,000.00	567,000,000.00	747,323,105.44	132%	0%	0%
9	Draw-Down: External (Grants/Loans)	5,554,509,678.75	4,165,882,259.06	4,831,943,985.32	116%	46%	93%
10	SDGs Conditional Grant Schemes	-	-		0%	67%	0%
11	Innovative & Development Effectiveness for Acquisition of Skills (IDEAS)	100,000,000.00	75,000,000.00		0%	0%	0%
16	Others: Transfer from Prior Fiscal Year	7,725,693,310.26	7,725,693,310.26	7,725,693,310.26	100%	113%	100%
17	2020 Loans Plan	23,384,834,730.00	17,538,626,047.50	5,098,834,730.00	29%	11%	0%
	<b>TOTAL REVENUE</b>	<b>91,128,996,482.01</b>	<b>68,346,747,361.50</b>	<b>64,488,377,730.30</b>	<b>91%</b>	<b>67%</b>	<b>68%</b>

## **OBSERVATIONS ON REVENUE PERFORMANCE**

- i. **FAAC:** The Federal Allocation to the State as at 30<sup>th</sup> September, 2020 was **₦24,221,724,090.35**. This represents **143%** performance as against the **89%** recorded in 2019 and **91%** recorded in 2018. The performance in the FAAC statutory allocation could be attributed to the following reasons:
  - (i) Improved price of Crude Oil in the global market after the lockdown.
  - (ii) Ease of the COVID-19 lock down which brought about improved level of economic transactions in the Country
- ii. **IGR (MDAs):** IGR performance during the period under review was **101%** as against **85%** recorded in 2019 and **81%** in 2018. This could be attributed to the lifting of the lockdown of the State after COVID-19 and the remittance of 40% deductions by Tertiary Institutions.
- iii. **IGR (Tertiary Institutions):** IGR performance for Tertiary Institutions in the period was **78%** as against **72%** recorded in 2019 and **74%** recorded in 2018. This performance is due to the non-resumption of academic activities in the State owned Tertiary Institution following the outbreak of COVID-19.
- iv. **VAT:** VAT recorded **116%** level of performance as against **87%** and **80%** recorded in years 2019 and 2018 respectively. This performance could be attributed to the increase in the VAT rate from 5% to 7.5% which commenced in January, 2020 and the improvement in economic activities after the lockdown.
- v. **State Fiscal Transparency Accountability and Sustainability (SFTAS):** SFTAS 2018 recorded **100%** during the period under review. Nothing has been realized under SFTAS (2019 and New) as at the end of Third Quarter. However, the World Bank as reiterated its determination to release the grants for 2019 and New Additional Financing in the Fourth Quarter of the year 2020.
- vi. **Innovative and Development Effectiveness for Acquisition of Skills (IDEAS):-** No amount was realized under this revenue Head during the period under review. The preparatory works for the IDEAS programme have commenced.
- vii. **Draw-Down: External (Grants/Loans):** The sum of **₦4,831,943,985.32** was realized during the period under review, representing **116%** performance as against **46%** recorded in

2019 and **93%** recorded in 2018. The performance was attributed to commitment of the State Government to the timely release of matching grants.

- viii. **Loan – Internal:** The sum of **₦17,538,626,047.50** was expected as Internal Loans in the third quarter of year 2020. However, as at 30<sup>th</sup> September, 2020 the sum of **₦5,098,834,730.00** was realized as loan representing, **29%** performance. The administration obtained a loan facility to improve agricultural sector in the State.
- ix. **Sundry Income: (FAAC Augmentation, Refund from NNPC & Proceeds from Sales of Fertilizer):** The sum of **₦450,000,000.00**, was expected from this Head at the end of the third quarter. As at 30<sup>th</sup> September, 2020 the sum of **₦3,523,422,388.06** was realized, representing **783%** performance. This is attributed to suspension of all deductions from source such as Budget Support facility, Excess Crude loan facility and Federal Government Salary Bailout to cushion the effect of COVID-19
- x. **Others: Sundry Income:** The sum of **₦494,655,999.09** was expected from this Head in the third quarter of year 2020. The sum of **₦17,609,842.77** was realized during the period under review, representing **4%** performance as against **79%** achieved in 2019 and **113%** realized in 2018.
- xi. **Others (Transfer from Prior Fiscal Year):** The sum of **₦7,725,693,310.26** was transferred to the current fiscal year as opening balance thus, representing **100%** level of performance.
- xii. **COVID-19 Proceed:** The sum of **800,000,000.00** was earmarked as proceed from COVID-19 donations. However, a total sum of **₦734,077,864.01** was realized during the period under review representing, **122%** level of performance.



### 3.3 TABLE ON SUMMARY OF EXPENDITURE PERFORMANCE

S/N	EXPENDITURE	APPROVED REVISED ESTIMATES 2020	PRORATED ESTIMATE JAN – SEPT., 2020	ACTUAL EXPENDITURE JAN – SEPT., 2020	% PERFORMANCE JAN – SEPT., 2020	% PERFORMANCE JAN – SEPT., 2019	% PERFORMANCE JAN – SEPT., 2018
1	Personnel Cost	17,154,045,602.35	12,865,534,201.76	13,051,559,744.52	101%	85%	69%
2	Overhead Cost	15,029,159,150.07	11,271,869,362.55	9,873,279,107.95	88%	83%	55%
3	Expenditure:- IGR (Tertiary Institutions)	3,061,451,978.06	2,296,088,983.55	1,786,284,150.91	78%	72%	74%
4	Recurrent Grant to Parastatals	9,020,932,115.96	6,765,699,086.97	7,100,700,003.47	105%	75%	75%
6	Consolidated Revenue Fund Charges.	10,098,369,916.56	7,573,777,437.42	8,849,406,551.84	117%	96%	82%
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>54,363,958,763.00</b>	<b>40,772,969,072.25</b>	<b>40,711,749,558.69</b>	<b>100%</b>	<b>94%</b>	<b>76%</b>
1	Economic Sector	22,596,224,884.24	13,357,039,714.49	14,996,459,945.28	75%	40%	54%
2	Social Sector	9,437,882,139.84	7,078,411,604.88	872,330,427.63	12%	9%	43%
3	Law and Justice Sector	656,677,601.10	492,508,200.83	150,707,147.33	31%	25%	19%
4	Administrative Sector	4,074,253,093.83	3,055,689,820.37	1,510,538,924.19	49%	15%	15%
	<b>TOTAL CAPITAL EXP.</b>	<b>36,765,037,719.01</b>	<b>27,573,778,289.26</b>	<b>17,500,072,444.43</b>	<b>63%</b>	<b>24%</b>	<b>41%</b>
	<b>GRAND TOTAL</b>	<b>91,128,996,482.01</b>	<b>68,346,747,361.50</b>	<b>58,211,822,003.12</b>	<b>85%</b>	<b>60%</b>	<b>64%</b>

### 3.4 OBSERVATIONS ON RECURRENT EXPENDITURE PERFORMANCE

- **Personnel Cost:** The level of Personnel Cost performance was **101%** in the third quarter as against **85%** in 2019 and **69%** in 2018.
- **Overhead Cost:** The Overhead Cost performance was **88%** in the third quarter as against **85%** recorded in 2019 and **73%** in 2018.
- **Recurrent Grants to Parastatals and Tertiary Institutions:** **105%** was recorded in the third quarter as against **75%** recorded in 2019 and **75%** in 2018 respectively.
- **Consolidated Revenue Fund Charges:** **117%** was recorded in the third quarter of 2020 as against **96%** recorded in 2019 and **82%** in 2018 respectively

## 5.0 PERFORMANCE ANALYSIS BY MDAs USING RECONCILED FIGURES

### 5.1(a) SUMMARY OF INTERNALLY GENERATED REVENUE (MDAs) IN 2020 Q3

IPSAS CODE	Ministry / Department	Approved Revised Estimates 2020	Porated Revenue Jan - Sept., 2020	Actual Revenue Jan - Sept., 2020	% Performance
021500100100	Ministry of Agriculture & Rural Development	55,800,000.00	41,850,000.00	18,410,705.00	44%
021500100300	Directorate of Farm Settlement & Peasant Farmer Development	28,100,000.00	21,075,000.00		0%
021511000100	Fountain Agric Marketing Agency	1,153,697.18	865,272.89	1,024,739.54	118%
021510200100	Agricultural Development Programme	1,062,862.84	797,147.13		0%
022200100100	Ministry of Investment, Trade and Innovations	26,000,000.00	19,500,000.00	11,888,000.00	61%
022200100102	Cooperative Dept & Cooperative College Ijero Ekiti	1,044,250.65	783,187.99		0%
022200900200	Ekiti State Micro-Finance and Enterprise Agency	1,400,000.00	1,050,000.00	562,000.00	54%
023300100100	Ekiti State Mineral Resources Devt Agency	25,000,000.00	18,750,000.00	4,500,000.00	24%
023100300100	Ekiti State Electricity Board	1,000,000.00	750,000.00	765,000.00	102%
025210200100	Ekiti State Water Corporation	12,200,000.00	9,150,000.00	11,242,332.15	123%
025210300100	Rural Water Supply and Sanitation Agency	1,410,000.00	1,057,500.00	845,400.00	80%
022900100100	Ministry of Works and Transportation	72,500,000.00	54,375,000.00	18,519,000.00	34%
022905500100	Ekiti State Traffic Management	21,000,000.00	15,750,000.00	5,054,599.00	32%
023605600100	Ministry of Art, Culture and Tourism Development	690,000.00	517,500.00		0%
023600100100	Tourism Development Agency	500,000.00	375,000.00		0%
051700100100	Ministry of Education, Science & Tech	72,000,000.00	54,000,000.00	28,521,500.00	53%
021502100200	Schools Agriculture and Enterprise	40,000.00	30,000.00	55,000.00	183%
051700300100	SUBEB	60,000,000.00	45,000,000.00	19,095,000.00	42%
051705500100	Board for Technical & Vocational Education	3,300,000.00	2,475,000.00		0%
051705500200	Agency for Adult & Non - Formal Education	100,000.00	75,000.00	149,500.00	199%
051705400100	Teaching Service Commission	7,000,000.00	5,250,000.00	4,961,211.00	94%
051700800100	Ekiti State Library Board	50,000.00	37,500.00	40,250.00	107%
051705600200	Education Trust Fund	250,000,000.00	187,500,000.00	206,708,619.08	110%
052100100000	Ministry of Health and Human	3,077,652.00	2,308,239.00		0%
052111300100	Central Medical Stores	1,500,000.00	1,125,000.00	1,027,925.88	91%
052110200100	Hospital Management Board	200,000,000.00	150,000,000.00	72,996,851.12	49%
012300100100	Ministry of Information, Tourism and Values Orientation	100,000.00	75,000.00		0%
012300300100	Broadcasting Service of Ekiti State	75,000,000.00	56,250,000.00	42,375,685.97	75%
012301300100	Government Printing Press	20,000.00	15,000.00		0%
053905100100	Ekiti State Sports Council	300,000.00	225,000.00	55,000.00	24%
051400100100	Ministry of Women Affairs, Gender Empowerment & Social Welfare	4,500,000.00	3,375,000.00	2,010,000.00	60%
053500100100	Ministry of Environment	4,955,619.05	3,716,714.29	561,000.00	15%
021510900100	Ekiti State Forestry Commission	80,776,642.70	60,582,482.03	29,995,857.00	50%
053501600100	State Environment Protection Agency	8,000,000.00	6,000,000.00	1,070,000.00	18%
053505300100	Waste Management Agency	20,000,000.00	15,000,000.00	6,837,826.52	46%
025300100100	Ministry of Lands, Housing and Urban Development	750,166,975.00	562,625,231.25	155,345,557.00	28%
025301000100	Ekiti State Housing Corporation	20,000,000.00	15,000,000.00	72,714,205.36	485%

IPSAS CODE	Ministry / Department	Approved Revised Estimates 2020	Porated Revenue Jan - Sept., 2020	Actual Revenue Jan - Sept., 2020	% Performance
023400200100	Office of Surveyor General	8,000,000.00	6,000,000.00	10,823,339.00	180%
025305600100	Urban Renewal Agency	200,000.00	150,000.00		0%
032600100100	Ministry of Justice	71,651,176.02	53,738,382.02	41,573,559.55	77%
031800100100	The Judiciary	13,526,129.23	10,144,596.92	15,164,047.00	149%
031801100100	Judicial Service Commission	200,000.00	150,000.00		0%
012500100300	General Administration Department	100,100,000.00	75,075,000.00	393,150.00	1%
011101000100	Bureau Of Public Procurement	20,000,000.00	15,000,000.00	15,536,000.00	104%
022000800300	Ekiti State Signage and Advertisement	75,000,000.00	56,250,000.00	27,846,583.33	50%
011102100100	Ekiti State Liaison Office Lagos	500,000.00	375,000.00		0%
011102100200	Ekiti State Liaison Office Abuja	450,000.00	337,500.00		0%
050500100100	Ministry of Local Government	500,000.00	375,000.00		0%
011103800100	Christian Pilgrims Welfare Board	40,000.00	30,000.00	30,000.00	100%
011103700100	Muslim Pilgrims Welfare Board	50,000.00	37,500.00	6,000.00	16%
011200300100	House of Assembly	1,000,000.00	750,000.00	60,000.00	8%
011200400100	House of Assembly Service Commission	100,000.00	75,000.00	88,000.00	117%
012500500100	Office of Establishments and	2,500,000.00	1,875,000.00	1,270,000.00	68%
011103500200	Pension Transition Arrangement Dept	2,000,000.00	1,500,000.00	1,334,800.00	89%
014000100100	State Auditor-General's Office	450,000.00	337,500.00	195,000.00	58%
014000200100	Office of the Auditor General for Local Governments	1,500,000.00	1,125,000.00		0%
011101700100	Cabinet and Special Services	300,000.00	225,000.00		0%
023800500100	Sustainable Development Goals (SDGs) Office	2,000,000.00	1,500,000.00		0%
022000100100	Ministry of Finance and Economic Development	20,000.00	15,000.00		0%
022000700100	Office of the Accountant General	100,000,000.00	75,000,000.00		0%
022000800100	Internal Revenue Services	4,587,418,881.60	3,440,564,161.20	4,485,922,895.99	130%
014700100100	Civil Service Commission	10,000,000.00	7,500,000.00	8,071,000.00	108%
022200900100	Petroleum Products Consumer Protection Agency	200,000.00	150,000.00	200,000.00	133%
026100100100	Ministry of Infrastructure and Public Utilities (Fire Services Dept)	3,000,000.00	2,250,000.00		0%
050500200100	Bureau of Chieftaincy Affairs	3,000,000.00	2,250,000.00	3,856,000.00	171%
012300100100	Ministry of Youths and Sport Development	200,000.00	150,000.00	219,500.00	146%
023400400100	Public Works Corporation (EKROMA)	400,000.00	300,000.00	200,000.00	67%
	Communication and Strategy	40,000,000.00	30,000,000.00		0%
022200100500	EKITI STATE INVESTMENT PROMOTION AGENCY	200,000,000.00	150,000,000.00		0%
<b>TOTAL</b>		<b>7,054,053,886.27</b>	<b>5,290,540,414.70</b>	<b>5,330,122,639.49</b>	<b>101%</b>

## 5.1(b) SUMMARY OF IGR (PARASTATALS AND TERTIARY INSTITUTIONS) IN 2020 Q3

IPSAS CODE	Ministry / Department	Approved Revised Estimates 2020	Porated Revenue Jan - Sept., 2020	Actual Revenue Jan - Sept., 2020	% Performance
051702100100	Ekiti State University	1,900,000,000.00	1,425,000,000.00	1,119,860,756.62	79%
051701800100	College of Education Ikere Ekiti	470,000,000.00	352,500,000.00	268,402,780.00	76%
052110600100	College of Health Sci & Technology Ijero-Ekiti	230,000,000.00	172,500,000.00	114,806,267.50	67%
052102600100	Ekiti State University Teaching Hospital	461,451,978.06	346,088,983.55	283,214,346.79	82%
	<b>TOTAL</b>	<b>3,061,451,978.06</b>	<b>2,296,088,983.55</b>	<b>1,786,284,150.91</b>	<b>78%</b>

## 5.2 SUMMARY OF EXPENDITURE ON PERSONNEL COSTS IN 2020 Q3

IPSAS CODE	Ministry / Department	Approved Revised Estimates 2020	Prorated Expenditure Jan - Sept., 2020	Actual Expenditure Jan - Sept., 2020	% Performance
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	377,190,918.73	282,893,189.05	306,730,178.74	108%
022200100100	MINISTRY OF INVESTMENT, TRADE AND INNOVATIONS	143,505,345.46	107,629,009.10	122,292,891.04	114%
023605600100	MINISTRY OF ART, CULTURE AND TOURISM DEVELOPMENT	57,063,623.93	42,797,717.95	48,226,893.76	113%
22700500100	JOB CREATION AND EMPLOYMENT AGENCY	9,557,272.77	7,167,954.58	6,988,459.85	97%
022200900200	EKITI STATE MICRO FINANCE AND ENTERPRISES DEV AGENCY	29,439,929.59	22,079,947.19	23,473,244.91	106%
026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	61,359,694.93	46,019,771.20	46,858,240.29	102%
025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	30,035,904.20	22,526,928.15	23,770,303.30	106%
022900100100	MINISTRY OF WORKS & TRANSPORTATION	288,586,979.44	216,440,234.58	210,445,960.14	97%
023400400100	EKITI KETE ROAD MAINTENANCE AGENCY (EKROMA)	17,211,579.74	12,908,684.81	14,526,464.77	113%
051700100100	MINISTRY OF EDUCATION, SCIENCE & TECHNOLOGY	435,245,577.79	326,434,183.34	355,248,728.47	109%
021502100200	SCHOOL AGRICULTURE & ENTERPRISES	9,835,662.80	7,376,747.10	6,607,661.95	90%
051705600100	EKITI STATE SCHOLARSHIP BOARD	9,613,799.80	7,210,349.85	6,431,301.09	89%
051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	68,529,102.99	51,396,827.24	57,359,265.52	112%
051705500200	AGENCY FOR ADULT AND NON - FORMAL EDUCATION	38,826,171.73	29,119,628.79	30,796,666.11	106%
051705600200	EDUCATION TRUST FUND	15,503,002.43	11,627,251.82	11,644,707.13	100%
052100100000	MINISTRY OF HEALTH AND HUMAN SERVICES	262,007,967.53	196,505,975.65	222,980,025.90	113%
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	65,412,707.18	49,059,530.39	48,139,069.74	98%
052111300100	CENTRAL MEDICAL STORES	20,352,660.96	15,264,495.72	14,302,410.93	94%
052110200100	HOSPITALS' MANAGEMENT BOARD	2,426,877,923.33	1,820,158,442.50	1,786,852,201.53	98%
012300100100	MINISTRY OF INFORMATION, TOURISM AND VALUES ORIENTATION	80,636,400.39	60,477,300.30	68,869,503.02	114%
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT AND	74,865,647.95	56,149,235.96	62,771,278.67	112%
025300100100	MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT	74,183,090.19	55,637,317.65	61,777,821.58	111%
023400200100	OFFICE OF SURVEYOR GENERAL	29,679,668.66	22,259,751.50	21,840,927.43	98%
025305600100	URBAN RENEWAL AGENCY	10,497,158.76	7,872,869.07	7,783,349.57	99%
053500100100	MINISTRY OF ENVIRONMENT	115,550,802.39	86,663,101.79	101,571,468.43	117%
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY (SEPA)	15,670,103.39	11,752,577.54	11,272,724.38	96%
053505300100	EKITI STATE WASTE MANAGEMENT AUTHORITY	23,447,576.15	17,585,682.11	17,440,097.65	99%
011100800100	EKITI STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	13,149,067.88	9,861,800.91	9,880,378.32	100%

IPSAS CODE	Ministry / Department	Approved Revised Estimates 2020	Prorated Expenditure Jan - Sept., 2020	Actual Expenditure Jan - Sept., 2020	% Performance
032600100100	MINISTRY OF JUSTICE	150,835,108.85	113,126,331.64	124,406,754.76	110%
012500100300	GENERAL ADMINISTRATION DEPARTMENT	117,567,646.23	88,175,734.67	102,120,110.57	116%
022000800300	EKITI STATE SIGNAGE AND ADVERTISEMENT	415,894.51	311,920.88	273,920.00	88%
011102100100	EKITI STATE LIAISON OFFICE, LAGOS	9,429,556.89	7,072,167.66	9,319,733.89	132%
011102100200	EKITI STATE LIAISON OFFICE, ABUJA	12,858,125.83	9,643,594.37	8,472,213.33	88%
050500100100	MINISTRY OF LOCAL GOVERNMENT COMMUNITY DEVELOPMENT	52,424,471.37	39,318,353.53	48,007,468.69	122%
011100100300	OFFICE OF THE DEPUTY GOVERNOR	41,720,351.61	31,290,263.71	32,588,263.11	104%
011111300100	GOVERNMENT HOUSE AND PROTOCOL	130,255,934.05	97,691,950.54	111,884,796.41	115%
011103800100	CHRISTIAN PILGRIM WELFARE BOARD	13,298,196.70	9,973,647.52	10,017,945.03	100%
011103700100	MUSLIM PILGRIM WELFARE BOARD	7,649,806.58	5,737,354.94	5,735,735.58	100%
011113200100	INTEGRATION AND INTER-GOVERNMENTAL AFFAIRS	2,957,921.73	2,218,441.30	1,062,298.10	48%
011200300100	HOUSE OF ASSEMBLY	508,019,928.57	381,014,946.43	380,596,753.80	100%
012500500100	OFFICE OF ESTABLISHMENT AND TRAINING	90,005,310.45	67,503,982.84	63,580,303.23	94%
014000100100	STATE AUDITOR - GENERAL'S	70,644,877.34	52,983,658.01	56,985,204.61	108%
014000200100	OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT	33,560,962.26	25,170,721.69	24,257,932.84	96%
011101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	35,859,379.08	26,894,534.31	26,451,993.33	98%
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVT	90,865,809.25	68,149,356.93	64,501,538.48	95%
023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING	72,874,188.11	54,655,641.08	55,112,701.97	101%
023800400100	BUREAU OF STATISTICS	27,045,721.75	20,284,291.32	20,278,285.88	100%
014700100100	CIVIL SERVICE COMMISSION	52,391,855.55	39,293,891.66	38,895,594.49	99%
011101300200	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT	39,603,652.26	29,702,739.19	28,343,695.32	95%
011100300100	EKITI STATE BOUNDARY COMMISSION	10,150,056.31	7,612,542.23	7,084,964.56	93%
23050164	SALARIES AND ENTITLEMENT OF POLITICAL OFFICE HOLDERS (P&E)	1,166,756,014.36	875,067,010.77	997,509,966.98	114%
21010101	SECONDARY SCHOOLS NON-TEACHING STAFF (TSC)	105,705,279.04	79,278,959.28	93,638,738.64	118%
011101300210	MINISTRY OF REGIONAL PLANNING AND SPECIAL DUTIES	-	-	-	-
021511000100	FOUNTAIN AGRIC AND MARKETING AGENCY	18,550,004.74	13,912,503.56	16,465,617.90	118%
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME (ADP)	124,784,068.88	93,588,051.66	107,269,405.36	115%
023100300100	EKITI STATE ELECTRICITY BOARD	67,027,830.48	50,270,872.86	50,485,198.64	100%
025210200100	EKITI STATE WATER CORPORATION	276,894,091.41	207,670,568.56	228,143,864.76	110%
051700300100	S U B E B	300,454,839.53	225,341,129.65	229,488,534.21	102%

IPSAS CODE	Ministry / Department	Approved Revised Estimates 2020	Prorated Expenditure Jan - Sept., 2020	Actual Expenditure Jan - Sept., 2020	% Performance
051705400100	TEACHING SERVICE COMMISSION	7,904,160,676.01	5,928,120,507.01	5,806,668,834.04	98%
051700800100	EKITI STATE LIBRARY BOARD	12,321,247.20	9,240,935.40	9,358,228.41	101%
012300300100	BROADCASTING SERVICE OF EKITI STATE	152,001,611.37	114,001,208.53	128,826,356.61	113%
053905100100	EKITI STATE SPORTS COUNCIL	53,585,314.83	40,188,986.12	41,644,315.90	104%
025301000100	EKITI STATE HOUSING CORPORATION	69,646,365.82	52,234,774.36	59,461,297.43	114%
022000800100	INTERNAL REVENUE SERVICE	144,562,777.98	108,422,083.48	123,673,927.49	114%
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	70,752,842.93	53,064,632.20	53,167,393.17	100%
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	99,858,533.68	74,893,900.26	107,766,313.74	144%
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION	2,000,000.00	1,500,000.00		0%
022200100500	EKITI STATE INVESTMENT PROMOTION AGENCY	-	-		0%
011103500100	EKITI STATE PENSION COMMISSION	25,588,508.14	19,191,381.11	21,653,643.19	113%
012300100100	MINISTRY OF YOUTHS AND SPORT	1,266,928.43	950,196.32	68,920.00	7%
21010109	Incentive to Teacher Under SEPIP (Min.	2,452,141.01	1,839,105.76		0%
21010110	Incentive to Teachers Under SEPIP (SUBEB)	2,043,814.37	1,532,860.77		0%
21010111	Incentive to Teachers Under SEPIP (TSC)	20,635,121.34	15,476,341.01		0%
21010112	Incentive to Teachers Under SEPIP(BTVE)	1,290,428.20	967,821.15		0%
21010105	CORPERS ALLOWANCE	17,761,293.66	13,320,970.25	22,481,591.37	169%
21010106	REPATRIATION	5,930,063.46	4,447,547.60	8,998,091.78	202%
21010107	LOCUM/INTERN	6,711,802.06	5,033,851.55	17,929,072.70	356%
21010108	LEAVE BONUS	127,033,907.05	95,275,430.29	-	0%
<b>TOTAL</b>		<b>17,154,045,602.35</b>	<b>12,865,534,201.76</b>	<b>13,051,559,744.52</b>	<b>101%</b>



### 5.3 SUMMARY OF EXPENDITURE ON OVERHEAD COST IN 2020 Q3

IPSAS CODE	Ministry / Department	Approved Revised Estimates 2020	Prorated Expenditure Jan - Sept., 2020	Actual Expenditure Jan - Sept., 2020	% Performance
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVT	5,377,881.60	4,033,411.20	3,620,000.00	90%
021500100300	DIRECTORATE OF FARM SETTLEMENT AND PEASANT	1,200,000.00	900,000.00	800,000.00	89%
021500100200	RURAL DEVELOPMENT	2,400,000.00	1,800,000.00	1,600,000.00	89%
021511000100	Fountain Marketing Agricultural Agency	3,690,000.00	2,767,500.00	2,500,000.00	90%
021510200100	Agricultural Development Project	7,000,000.00	5,250,000.00	4,581,000.00	87%
021510200200	Fadama	1,200,000.00	900,000.00	800,000.00	89%
021511100200	Ekiti State Rural Access and Agricultural Marketing Project (RAAMP)	4,200,000.00	3,150,000.00	2,800,000.00	89%
022200100100	MINISTRY OF INVESTMENT, TRADE AND INNOVATIONS	4,500,000.00	3,375,000.00	4,637,000.00	137%
022200100200	Technical Adviser on Ekiti Knowledge	3,200,000.00	2,400,000.00	2,979,000.00	124%
051705500300	COOPERATIVE DEPT & COOP. COLL. IJERO	1,080,000.00	810,000.00	720,000.00	89%
022200100101	Monitoring and Supervision of Cooperative Societies (Ministry of	600,000.00	450,000.00	400,000.00	89%
022200100102	State Cooperative Advisory Board (Ministry of Commerce)	600,000.00	450,000.00	400,000.00	89%
022200900200	MICRO FINANCE AND ENTERPRISES DEV AGENCY	37,718,720.00	28,289,040.00	6,280,000.00	22%
011111100100	PUBLIC PRIVATE PARTNERSHIP	840,000.00	630,000.00	560,000.00	89%
022200100500	EKITI STATE INVESTMENT PROMOTION AGENCY	539,087,610.80	404,315,708.10		0%
022200100300	Special Adviser on Investment	6,000,000.00	4,500,000.00	4,242,500.00	94%
011100700100	EKITI STATE ENTERPRISES DEVELOPMENT AGENCY	1,680,000.00	1,260,000.00	1,120,000.00	89%
023300100100	EKITI STATE MINERAL RESOURCES DEV. AGENCY	2,400,000.00	1,800,000.00	1,600,000.00	89%
023305100100	MINERAL RESOURCES & ENVIRONMENTAL COMMITTEE	2,400,000.00	1,800,000.00	1,600,000.00	89%
022700600100	BUREAU OF EMPLOYMENT, LABOUR AND PRODUCTIVITY	4,800,000.00	3,600,000.00	3,200,000.00	89%
011102000100	EKITI STATE SOCIAL SECURITY SCHEME	1,920,000.00	1,440,000.00	1,280,000.00	89%
022700600200	Human Capital Development	1,200,000.00	900,000.00	800,000.00	89%
022700500100	JOB CREATION AND EMPLOYMENT AGENCY	2,000,000.00	1,500,000.00	1,056,000.00	70%
026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	8,000,000.00	6,000,000.00	5,513,000.00	92%
012400700100	EKITI STATE FIRE SERVICES	3,800,000.00	2,850,000.00	2,700,000.00	95%
02510300100	RURAL WATER SUPPLY & SANITATION AGENCY	1,200,000.00	900,000.00	800,000.00	89%
023100300100	Ekiti State Electricity Board	120,119,638.16	90,089,728.62	100,261,685.00	111%
011111300200	Monitoring of Government House Premises/Towns & Villages Electrification	600,000.00	450,000.00	400,000.00	89%
023100300101	Ekiti State Office of Energy Matters	5,070,000.00	3,802,500.00	3,457,645.00	91%
025210200100	Ekiti State Water Corporation	80,032,000.00	60,024,000.00	37,870,000.00	63%
022900100100	MINISTRY OF WORKS AND TRANSPORTATION	8,522,300.25	6,391,725.19	5,221,500.00	82%
022900100101	Planning Research & Statistics (Ministry of Works)	600,000.00	450,000.00	400,000.00	89%



IPSAS CODE	Ministry / Department	Approved Revised Estimates 2020	Prorated Expenditure Jan - Sept., 2020	Actual Expenditure Jan - Sept., 2020	% Performance
022905500100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	50,804,000.00	38,103,000.00	44,750,000.00	117%
022905300100	DEPARTMENT OF PUBLIC TRANSPORTATION	1,200,000.00	900,000.00	800,000.00	89%
023400400100	EKITI STAE PUBLIC WORKS CORPORATION (EKROMA)	3,360,000.00	2,520,000.00	2,240,000.00	89%
023605600100	MINISTRY OF ARTS, CULTURE AND TOURISM	22,000,000.00	16,500,000.00	16,845,538.00	102%
023600400100	COUNCIL FOR ARTS AND CULTURE	3,000,000.00	2,250,000.00	2,000,000.00	89%
051700100100	MINISTRY OF EDUCATION, SCIENCE & TECHNOLOGY	400,372,138.68	300,279,104.01	373,815,700.00	124%
051706500100	MONITORING OF PUBLIC SCHOOLS	1,200,000.00	900,000.00	700,000.00	78%
021502100200	SCHOOL AGRICULTURE &	1,200,000.00	900,000.00	800,000.00	89%
051705600100	EKITI STATE SCHOLARSHIP BOARD	97,500,000.00	73,125,000.00	800,000.00	1%
051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	24,450,200.00	18,337,650.00	13,829,000.00	75%
051705500101	MONITORING OF TECHNICAL COLLEGES (BTVE)	600,000.00	450,000.00	400,000.00	89%
051705500200	AGENCY FOR ADULT AND NON -	5,000,000.00	3,750,000.00	800,000.00	21%
051705600200	EDUCATION TRUST FUND	3,000,000.00	2,250,000.00	960,000.00	43%
051700800100	EKITI STATE LIBRARY BOARD	2,160,000.00	1,620,000.00	1,440,000.00	89%
051700300100	S U B E B	55,000,000.00	41,250,000.00	48,895,000.00	119%
012500500700	Subeb Staff Housing Loans Board	600,000.00	450,000.00	400,000.00	89%
051705400100	TEACHING SERVICE COMMISSION	24,042,923.02	18,032,192.27	12,460,000.00	69%
051705400200	TEACHING SERVICE COMMISSION LOANS BOARD	600,000.00	450,000.00	400,000.00	89%
052100100000	MINISTRY OF HEALTH AND HUMAN	13,000,000.00	9,750,000.00	9,000,000.00	92%
052100300100	PRIMARY HEALTH CARE	6,960,000.00	5,220,000.00	4,640,000.00	89%
052111300100	CENTRAL MEDICAL STORES	900,000.00	675,000.00	800,000.00	119%
052110200100	HOSPITALS MANAGEMENT BOARD	70,000,000.00	52,500,000.00	47,759,974.79	91%
052100100100	EKITI STATE AIDS CONTROL	7,736,148.00	5,802,111.00	1,440,000.00	25%
052100100300	SHIS (Ministry of Health)	600,000.00	450,000.00	450,000.00	100%
052100100001	SHIS COMMITTEE MEMBERS	600,000.00	450,000.00	400,000.00	89%
052100100400	Maintenance of Health Data Bank	600,000.00	450,000.00	450,000.00	100%
052100300101	MONITORING OF HEALTH CENTRE	960,000.00	720,000.00	400,000.00	56%
052110200200	MEDICAL MISSION (HMB)	600,000.00	450,000.00	400,000.00	89%
012300100100	MINISTRY OF INFORMATION, TOURISM AND VALUES ORIENTATION	146,497,986.30	109,873,489.73	102,263,200.00	93%
023600100100	TOURISM DEPARTMENT	1,800,000.00	1,350,000.00	1,200,000.00	89%
012301300100	GOVERNMENT PRINTING PRESS	-	-		#DIV/0!
012300300100	BROADCASTING SERVICE OF EKITI	9,578,358.48	7,183,768.86	63,113,204.79	879%
012300100100	MINISTRY OF YOUTH AND SPORTS	7,825,750.00	5,869,312.50	5,535,000.00	94%
051305100100	YOUTHS DEVELOPMENT	5,258,319.20	3,943,739.40	1,370,000.00	35%
053905100100	EKITI STATE SPORT COUNCIL	7,000,000.00	5,250,000.00	4,993,500.00	95%
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &	23,369,250.00	17,526,937.50	18,332,500.00	105%
051405500100	STATE CHILD'S RIGHT IMPLEMENTATION & MONITORING	1,200,000.00	900,000.00	800,000.00	89%
051400200100	WOMEN DEVELOPMENT CENTRE	600,000.00	450,000.00	400,000.00	89%
051400100200	Government Pupils in Children Home	1,200,000.00	900,000.00	800,000.00	89%
051400200101	Ekiti State Office for Disability Affairs	9,004,000.00	6,753,000.00	8,910,125.00	132%
053500100100	MINISTRY OF ENVIRONMENT	46,475,000.00	34,856,250.00	32,748,000.00	94%
021510900100	EKITI STATE FORESTRY	3,600,000.00	2,700,000.00	5,052,462.38	187%

IPSAS CODE	Ministry / Department	Approved Revised Estimates 2020	Prorated Expenditure Jan - Sept., 2020	Actual Expenditure Jan - Sept., 2020	% Performance
053500100101	Monitoring and Task Force on Forestry Activities (Ministry of Environment)	1,200,000.00	900,000.00	800,000.00	89%
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY (SEPA)	5,000,000.00	3,750,000.00	2,906,000.00	77%
053505300100	EKITI STATE WASTE MANAGEMENT	150,000,000.00	112,500,000.00	129,391,666.72	115%
011100800100	EKITI STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	18,210,225.60	13,657,669.20	7,146,200.00	52%
011100800101	Control Monitoring of Disaster Site	600,000.00	450,000.00	400,000.00	89%
053505500200	MONTHLY SANITATION EXERCISE	7,725,000.00	5,793,750.00	5,550,000.00	96%
025300100100	MINISTRY OF LANDS, HOUSING & PLANNING PERMIT AGENCY	37,829,287.37	28,371,965.53	18,034,444.31	64%
025300100300	Physical Planning and Development Matters (Min. of Lands)	720,000.00	540,000.00	480,000.00	89%
025300100200	Deeds Registry (Ministry of Lands)	600,000.00	450,000.00	400,000.00	89%
025300100101	Housing Corporation	600,000.00	450,000.00	400,000.00	89%
025301000100	OFFICE OF SURVEYOR GENERAL	10,000,000.00	7,500,000.00	3,030,468.00	40%
023400200100	Control Monitoring and Field Charting (Surveyor General's Office)	1,800,000.00	1,350,000.00	1,405,000.00	104%
023400200101	URBAN RENEWAL AGENCY	600,000.00	450,000.00	400,000.00	89%
025305600100	MINISTRY OF REGIONAL DEVELOPMENT AND SPECIAL INTEGRATION & INTER-GOVERNMENTAL AFFAIRS	1,080,000.00	810,000.00	720,000.00	89%
011101300210	Office of the Senior Special Assitant (Special Duties)	3,600,000.00	2,700,000.00	2,741,000.00	102%
011113200100	MINISTRY OF JUSTICE	3,600,000.00	2,700,000.00	2,400,000.00	89%
011113400203	MINISTRY OF JUSTICE	476,280.00	357,210.00		0%
032600100100	EKITI STATE CITIZENS RIGHT	90,782,525.00	68,086,893.75	76,167,000.00	112%
011104800100	Public Complaint Commission	2,400,000.00	1,800,000.00	1,600,000.00	89%
011104800100	OFFICE OF PUBLIC DEFENDER	600,000.00	450,000.00	450,000.00	100%
032600700200	GENERAL ADMINISTRATION DEPARTMENT	1,800,000.00	1,350,000.00	1,200,000.00	89%
012500100300	OFFICE OF THE HEAD OF SERVICE	264,136,576.43	198,102,432.33	228,449,920.00	115%
012500000000	MAINTENANCE OF EXCO CHAMBER	24,602,743.26	18,452,057.45	18,548,000.00	101%
011111300500	PUBLIC SERVICE COORDINATING UNIT (USC)	2,284,800.00	1,713,600.00	1,142,000.00	67%
012500600100	EKITI STATE LIAISON OFFICE ABUJA	2,300,000.00	1,725,000.00	1,710,000.00	99%
011102100200	EKITI STATE GOVERNOR'S LODGE, ABUJA	21,770,000.00	16,327,500.00	18,764,680.00	115%
011100100200	DEPUTY GOVERNOR'S LODGE, ABUJA	3,200,000.00	2,400,000.00	1,980,000.00	83%
011100100400	Maintenance of Liaison Abuja Staff Quarters	1,200,000.00	900,000.00	900,000.00	100%
011102100201	EKITI STATE LIAISON OFFICE AKURE	1,200,000.00	900,000.00	800,000.00	89%
011102100300	Office of Economic Preservation and General Enforcement	240,000.00	180,000.00	160,000.00	89%
011100100301	PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT	600,000.00	450,000.00	400,000.00	89%
022200900100	UTILITY SERVICE DEPARTMENT	300,000.00	225,000.00	200,000.00	89%
026100100200	Government Assets Unit	1,200,000.00	900,000.00	800,000.00	89%
022000100200	EKITI STATE LIAISON OFFICE LAGOS	600,000.00	450,000.00	400,000.00	89%
011102100100	CHRISTIAN PILGRIMS WELFARE BOARD	6,536,000.00	4,902,000.00	4,694,000.00	96%
011103800100	MUSLIM PILGRIMS WELFARE BOARD	8,996,954.01	6,747,715.51	6,191,954.01	92%
011103700100	BUREAU OF PUBLIC PROCUREMENT	2,000,000.00	1,500,000.00	800,000.00	53%
011101000100	Supervision and Monitoring of Projects	6,400,000.00	4,800,000.00	3,600,000.00	75%
011101000101	POLITICAL AND ECONOMIC AFFAIRS DEPT	3,600,000.00	2,700,000.00	2,700,000.00	100%
011101300200	ECONOMIC (P&E)	702,597,130.22	526,947,847.66	666,166,305.76	126%
011101300300	ECONOMIC (P&E)	1,200,000.00	900,000.00	800,000.00	89%

IPSAS CODE	Ministry / Department	Approved Revised Estimates 2020	Prorated Expenditure Jan - Sept., 2020	Actual Expenditure Jan - Sept., 2020	% Performance
011101300100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	38,500,000.00	28,875,000.00	28,800,000.00	100%
011101300400	POLITICAL AND INTER-PARTY	18,000,000.00	13,500,000.00	12,000,000.00	89%
011101300700	NIREC (POLITICAL & ECONOMIC	1,800,000.00	1,350,000.00	1,400,000.00	104%
011101300202	Quarterly Legislative Executive (P&E)	600,000.00	450,000.00	400,000.00	89%
011101300203	Policy and Strategy (P & E)	600,000.00	450,000.00	400,000.00	89%
011102100300	Special Adviser to the Governor, Federal Matters	12,072,000.00	9,054,000.00	8,000,000.00	88%
011101300231	Special Adviser Allied Matters	4,536,000.00	3,402,000.00	2,400,000.00	71%
011101300232	Special Adviser Tertiary Institutions	1,814,400.00	1,360,800.00	1,250,000.00	92%
011101300400	Parastatals Affairs Department	6,536,000.00	4,902,000.00	4,000,000.00	82%
050500100100	MINISTRY OF LOCAL GOVERNMENT	3,600,000.00	2,700,000.00	2,400,000.00	89%
045102400100	COMMUNITY DEVELOPMENT	1,200,000.00	900,000.00	700,000.00	78%
050500200100	CHIEFTAINCY AFFAIRS	5,600,000.00	4,200,000.00	3,150,000.00	75%
011100100300	OFFICE OF THE DEPUTY	250,152,000.00	187,614,000.00	204,445,200.00	109%
011111300100	GOVERNMENT HOUSE AND PROTOCOL	2,467,915,492.90	1,850,936,619.68	1,657,275,381.00	90%
011110500100	OFFICE OF THE CHIEF OF STAFF	38,500,000.00	28,875,000.00	28,800,000.00	100%
011111400100	SA MEDIA/CHIEF PRESS	25,000,000.00	18,750,000.00	22,175,000.00	118%
011111300400	MAINTENANCE OF GOVERNOR'S LODGE (GH&P)	600,000.00	450,000.00	400,000.00	89%
011100200100	OFFICE OF SPECIAL ADVISER GOVERNOR'S OFFICE (GH & P)	1,200,000.00	900,000.00	400,000.00	44%
011111300400	SA Communication and Strategy	5,000,000.00	3,750,000.00	1,250,000.00	33%
011111300500	SA Policy and Documentation	4,000,000.00	3,000,000.00		0%
011111300600	SSA Mobilization, Urban & Rural	6,000,000.00	4,500,000.00	3,000,000.00	67%
011111300700	Secretariat, Office of the Governor	12,000,000.00	9,000,000.00	9,000,000.00	100%
011111300800	SA, NGO	4,804,000.00	3,603,000.00	400,000.00	11%
011100201800	OFFICE OF PRIV SECR TO GOVERNOR (GH&P)	-	-		#DIV/0!
011102100400	Special Assistant, Protocol	1,632,960.00	1,224,720.00	800,000.00	65%
011102100500	Senior Special Assistant, National	2,400,000.00	1,800,000.00	1,600,000.00	89%
023800100200	Office of the SA Development Partnership	15,144,000.00	11,358,000.00	800,000.00	7%
011200300100	HOUSE OF ASSEMBLY	1,042,714,496.89	782,035,872.66	617,576,140.00	79%
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	45,360,000.00	34,020,000.00	17,441,000.00	51%
012500500100	OFFICE OF ESTABLISHMENTS & SERVICES MATTERS	56,222,887.00	42,167,165.25	30,425,000.00	72%
012500500201	Establishment and Management	2,400,000.00	1,800,000.00	1,800,000.00	100%
012500500400	Staff Matters and Industrial Relations	1,200,000.00	900,000.00	900,000.00	100%
012500500300	Labour and Industrial Relation	20,000,000.00	15,000,000.00	16,740,000.00	112%
012500500900	Hosting of Public Services Games	2,000,000.00	1,500,000.00		0%
012500500800	Peer Review Forum for Head of Service and Permanent Secretaries (Estab and Training)	3,600,000.00	2,700,000.00	2,700,000.00	100%
012500500700	STAFF HOUSING LOANS BOARD	600,000.00	450,000.00	400,000.00	89%
011103500100	EKITI STATE PENSION COMMISSION	15,600,000.00	11,700,000.00	11,700,000.00	100%
011103500200	Pension Transition Arrangement	3,000,000.00	2,250,000.00	2,000,000.00	89%
012500500300	PENSIONS DEPARTMENT	1,440,000.00	1,080,000.00	960,000.00	89%
014000100100	STATE AUDITOR-GENERAL'S	19,428,000.00	14,571,000.00	17,506,000.00	120%
014000100101	Pension and Gratuity (State Audit)	600,000.00	450,000.00	450,000.00	100%
014000100102	Government Account Management Units (State Audit)	600,000.00	450,000.00	450,000.00	100%
014000100300	Auditing of All Secondary School in	4,200,000.00	3,150,000.00	2,700,000.00	86%
014000100200	Monitoring and Special Audit	1,200,000.00	900,000.00	900,000.00	100%
014000200100	OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT	9,451,053.27	7,088,289.95	3,500,000.00	49%

IPSAS CODE	Ministry / Department	Approved Revised Estimates 2020	Prorated Expenditure Jan - Sept., 2020	Actual Expenditure Jan - Sept., 2020	% Performance
011101700100	CABINET AND SPECIAL SERVICES	100,732,200.00	75,549,150.00	59,756,482.97	79%
022000100100	MINISTRY OF FINANCE	6,422,509,306.13	4,816,881,979.60	4,244,049,370.24	88%
022200100300	STATE REVENUE AND INVESTMENT	2,040,000.00	1,530,000.00	1,530,000.00	100%
025000100200	FISCAL COMMITTEE SECRETARIAT	10,800,000.00	8,100,000.00	8,100,000.00	100%
022000200100	DEBT MANGEMENT OFFICE	3,680,000.00	2,760,000.00	2,070,000.00	75%
022000400100	EXPENDITURE DEPARTMENT	4,200,000.00	3,150,000.00	3,150,000.00	100%
022000500100	STATE FINANCES DEPARTMENT	3,000,000.00	2,250,000.00	2,250,000.00	100%
022000100101	State Wide Revenue Committee (Min. of Finance)	5,400,000.00	4,050,000.00	4,050,000.00	100%
022000100300	State Fiscal Efficiency Unit	3,000,000.00	2,250,000.00	2,250,000.00	100%
022000200200	Community of Public Finance	5,000,000.00	3,750,000.00	500,000.00	13%
022000200300	SFTAS Related Activities	6,000,000.00	4,500,000.00	500,000.00	11%
022000600100	CENTRAL INTERNAL AUDIT OFFICE	7,500,000.00	5,625,000.00	6,884,000.00	122%
022000800100	Internal Revenue Services	210,272,384.35	157,704,288.26	179,848,329.98	114%
022000700100	OFFICE OF THE ACCOUNTANT	102,132,259.25	76,599,194.44	58,341,168.00	76%
022000700200	MAIN ACCOUNT DEPT (A.G's Office)	3,000,000.00	2,250,000.00	2,250,000.00	100%
022000700500	IPSAS STEERING COMMITTEE	1,440,000.00	1,080,000.00	1,080,000.00	100%
022000700300	CENTRAL PAY OFFICE	1,800,000.00	1,350,000.00	1,350,000.00	100%
022000700700	Management Services Dept (AG's Office)	2,400,000.00	1,800,000.00	2,000,000.00	111%
022000700101	Implementation of Treasury Single	5,400,000.00	4,050,000.00	4,050,000.00	100%
022000700800	Funds Management (AG's Office)	3,000,000.00	2,250,000.00	2,250,000.00	100%
022000700600	STATE INTEGRATED FINANCIAL MGT	3,000,000.00	2,250,000.00	2,250,000.00	100%
022000700400	PROJECT FINANCIAL MGT UNIT (WORLD BANK PROJECT)	720,000.00	540,000.00	540,000.00	100%
023800100100	MINISTRY OF BUDGET AND	291,076,000.00	218,307,000.00	155,893,000.00	71%
022200100200	MULTI-LATERAL DEPARTMENT	1,200,000.00	900,000.00	800,000.00	89%
011101000300	PROJECT EVALUATION COMMITTEE	900,000.00	675,000.00	600,000.00	89%
023800800100	ECONOMIC DEVELOPMENT	900,000.00	675,000.00	600,000.00	89%
023800700100	DEVT PLANNING & STRATEGY	600,000.00	450,000.00	400,000.00	89%
022000300100	BUDGET DEPARTMENT	4,000,000.00	3,000,000.00	2,160,000.00	72%
023800600100	BUDGET MONITORING COMMITTEE (MB)	3,000,000.00	2,250,000.00	1,990,000.00	88%
011101000200	STATE PROJECTS MONITORING &	1,200,000.00	900,000.00	800,000.00	89%
022000800200	SUSTAINABLE IGR COMMITTEE	3,400,000.00	2,550,000.00	2,240,000.00	88%
052100100200	Development Partners & Aids Coordination Secretariat (MBEP)	600,000.00	450,000.00	400,000.00	89%
023800100200	Medium Term Expenditure Framework Secretariat	1,200,000.00	900,000.00	800,000.00	89%
021510200400	STATE COMMITTEE ON FOOD &	600,000.00	450,000.00	400,000.00	89%
023800600200	BUDGET TRACKING AND	800,000.00	600,000.00	400,000.00	67%
023800100400	Home Grown School Feeding (Ministry	7,000,000.00	5,250,000.00	1,600,000.00	30%
023800100300	Activities of the National Cash Transfer	600,000.00	450,000.00	400,000.00	89%
051305200100	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO)	900,000.00	675,000.00	600,000.00	89%
022000300102	Dawn Commission Related Activities	5,000,000.00	3,750,000.00		0%
023800100101	N-Power (Ministry of Budget)	600,000.00	450,000.00	400,000.00	89%
022000300101	Budget Reconciliation Committee (Min.	700,000.00	525,000.00	400,000.00	76%
023800100203	IPSAS Platform Development and Related Activities	3,000,000.00	2,250,000.00	1,400,000.00	62%
023800100206	NEC and Other Related Activities (MBEP)	3,000,000.00	2,250,000.00	1,750,000.00	78%
023800100204	Inter-Ministrial Project Monitoring Task Force (Min of Budget)	1,200,000.00	900,000.00	200,000.00	22%
023800100102	Automated Project Monitoring	600,000.00	450,000.00	400,000.00	89%
011101000400	PROJECT MONITORING COMMITTEE	2,400,000.00	1,800,000.00	1,600,000.00	89%
023800400100	BUREAU OF STATISTICS	3,600,000.00	2,700,000.00	5,273,500.00	195%

IPSAS CODE	Ministry / Department	Approved Revised Estimates 2020	Prorated Expenditure Jan - Sept., 2020	Actual Expenditure Jan - Sept., 2020	% Performance
023800500100	SUSTAINABLE DEVELOPMENT GOALS (SDGS) OFFICE	4,938,933.33	3,704,200.00	3,052,000.00	82%
023800500200	CGS TO LGAS TRACK (SDG)	5,470,000.00	4,102,500.00	2,240,000.00	55%
023800500300	DEVELOPMENT RELATION (SDGS	1,600,000.00	1,200,000.00	640,000.00	53%
014700100100	CIVIL SERVICE COMMISSION	20,484,000.00	15,363,000.00	15,184,000.00	99%
012500100200	PERSONNEL DEPARTMENT (CSC)	1,440,000.00	1,080,000.00	1,080,000.00	100%
011110500200	APPOINTMENT DEPARTMENT (CSC)	1,440,000.00	1,080,000.00	1,080,000.00	100%
025000100100	FISCAL RESPONSIBILITY COMMISSION	4,717,440.00	3,538,080.00	2,864,200.00	81%
025000100101	Monitoring and Evaluation (Fiscal Responsibility Commission)	918,540.00	688,905.00	400,000.00	58%
011103400200	OFFICE OF TRANSFORMATION & STRATEGY	6,691,195.92	5,018,396.94	5,920,000.00	118%
014700100200	CIVIL SERVICE TRANSFORMATION	1,680,000.00	1,260,000.00	1,120,000.00	89%
045102300100	SERVE-EKS STEERING COMMITTEE	120,000.00	90,000.00	80,000.00	89%
045102200100	SERVE-EKS	960,000.00	720,000.00	640,000.00	89%
011100300100	EKITI STATE BOUNDARY COMMISSION	2,400,000.00	1,800,000.00	1,800,000.00	100%
011100100500	BOUNDARY TECHNICAL COMMITTEE (D-	1,687,000.00	1,265,250.00	800,000.00	63%
050500300100	EKITI STATE COUNCIL OF OBAS	15,723,516.00	11,792,637.00	8,383,056.00	71%
022800700200	BUREAU OF INFORMATION AND COMMUNICATION TECHNOLOGY	6,250,000.00	4,687,500.00	5,520,000.00	118%
014800100100	State Independent Electoral	12,164,800.00	9,123,600.00	8,682,500.00	95%
012500500200	Office of Capacity Development and Reforms	103,669,438.40	77,752,078.80	50,200,000.00	65%
012500500500	TRAINING AND MANPOWER DEPT	1,200,000.00	900,000.00	900,000.00	100%
012500500600	STAFF DEVELOPMENT CENTRE	1,200,000.00	900,000.00	900,000.00	100%
022000800300	Signage and Advertisement Agency	20,608,000.00	15,456,000.00	14,793,606.00	96%
022200100301	Special Adviser on Social Investment	3,455,100.25	2,591,325.19	2,400,000.00	93%
011111300200	Steering Committee on Social Investment	4,536,000.00	3,402,000.00	1,500,000.00	44%
011111300300	Special Adviser on Economic Matters	3,200,000.00	2,400,000.00	2,049,000.00	85%
011113500303	Newly Created MDAs	80,000,000.00	60,000,000.00	-	0%
<b>GRAND TOTAL</b>		<b>15,029,159,150.07</b>	<b>11,271,869,362.56</b>	<b>9,878,799,107.95</b>	<b>88%</b>

#### 5.4 RECURRENT GRANTS TO PARASTATALS AND TERTIARY INSTITUTIONS IN 2020 Q3

IPSAS CODE	Ministry / Department	Approved Revised Estimate 2020	Prorated Expenditure Jan - Sept., 2020	Actual Expenditure Jan - Sept., 2020	% Performance
051702100100	Ekiti State University	3,095,300,000.00	2,321,475,000.00	2,340,000,000.00	101%
051701800100	College of Education Ikere Ekiti	2,003,500,000.00	1,502,625,000.00	1,616,695,342.00	108%
052110600100	College of Health Sci & Technology Ijero-Ekiti	246,360,000.16	184,770,000.12	184,666,855.86	100%
052102600100	Ekiti State University Teaching Hospital	2,006,000,000.00	1,504,500,000.00	1,762,480,346.61	117%
031800100100	The Judiciary	983,100,000.00	737,325,000.00	736,346,134.00	100%
031801100100	Judicial Service Commission	68,165,788.07	51,124,341.05	43,461,328.00	85%
012400400100	Nigeria Security and Civil Defence Corps	7,506,327.73	5,629,745.80	5,249,997.00	93%
053905100200	Ekiti United Football Club	72,000,000.00	54,000,000.00	54,000,000.00	100%
012401300100	Nigerian Legion	1,700,000.00	1,275,000.00	1,600,000.00	125%
012300100100	MINISTRY OF INFORMATION, TOURISM AND VALUES ORIENTATION (Recurrent Grants to Parastatals)	17,300,000.00	12,975,000.00	11,200,000.00	86%
051702200100	Ekiti State College of Agric, Isan - Ekiti	500,000,000.00	375,000,000.00	325,000,000.00	87%
011101300233	SUBVENTION TO DAWN COMMISSION	20,000,000.00	15,000,000.00	20,000,000.00	133%
<b>GRAND TOTAL</b>		<b>9,020,932,115.96</b>	<b>6,765,699,086.97</b>	<b>7,100,700,003.47</b>	<b>105%</b>

#### 5.6 CONSOLIDATED REVENUE FUND CHARGES IN 2020 Q3

IPSAS CODE	Details of Expenditure	Approved Revised Estimates 2020	Prorated Expenditure Jan - Sept., 2020	Actual Expenditure Jan - Sept., 2020	% Performance
22020655	Pensions	5,423,375,679.78	4,067,531,759.84	4,147,808,909.10	102%
22020656	Gratutities	600,000,000.00	450,000,000.00	138,234,829.53	31%
22020647	Public Debts Charges	280,535,668.44	210,401,751.33	285,072,382.52	135%
22020645	10% Ekiti State IGR Contribution to the Local Government Joint Account	70,272,059.66	52,704,044.75		0%
22020648	Loan Repayment/Bank Charges	3,556,944,652.85	2,667,708,489.64	4,323,290,430.69	162%
22020650	5% Contribution of Redeemable Retirement Fund Account	48,628,360.27	36,471,270.20		0%
22020651	Government Contribution to CPS	72,942,540.41	54,706,905.31		0%
22020649	Actuarial Valuation	25,314,180.14	18,985,635.11		0%
22020654	Pension/Maintenance fo Past Political Office Holders (Governor's and Deputy Governor's)	20,356,775.01	15,267,581.26		0%
<b>GRAND TOTAL</b>		<b>10,098,369,916.56</b>	<b>7,573,777,437.42</b>	<b>8,894,406,551.84</b>	<b>117%</b>



## 5.7 SUMMARY OF EXPENDITURE ON CAPITAL ALLOCATION TO MDAs IN Q3

IPSAS CODE	Ministry / Department	Approved Revised Estimates 2020	Prorated Expenditure Jan - Sept., 2020	Actual Expenditure Jan - Sept., 2020	% Performance
<b>Economic Sector</b>					
Agriculture and Rural Development					
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	2,310,000,000.00	1,732,500,000.00	1,609,456,230.79	93%
021511100200	RURAL ACCESS AGRICULTURAL MARKETING PROJECT (RAAMP)	1,837,178,185.49	1,377,883,639.12		0%
021500100300	DIRECTORATE OF FARM SETTLEMENT & PEASANT	15,000,000.00	11,250,000.00		0%
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	10,938,803.79	8,204,102.84		0%
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	321,242,625.41	240,931,969.06		0%
021510200200	FADAMA PROJECT	50,000,000.00	37,500,000.00		0%
<b>Agriculture and Rural Development</b>		<b>4,544,359,614.69</b>	<b>3,408,269,711.02</b>	<b>1,609,456,230.79</b>	<b>47%</b>
Industrial					
022200100100	MINISTRY OF INVESTMENT, TRADE AND INNOVATIONS	300,000,000.00	225,000,000.00	202,468,079.87	90%
022200100500	EKITI STATE INVESTMENT PROMOTION AGENCY	400,000,000.00	300,000,000.00	99,149,356.00	33%
022200900200	EKITI STATE MICRO FINANCE AND ENTERPRISES DEVELOPMENT AGENCY	162,594,401.55	121,945,801.16	600,000.00	0%
022700600100	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	505,000,000.00	378,750,000.00	1,720,000.00	0%
045102500200	EKITI STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	-	-		0%
023300100100	EKITI STATE MINERAL RESOURCE DEVELOPMENT	25,000,000.00	18,750,000.00		0%
026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	80,000,000.00	60,000,000.00	6,491,650.00	11%
023100300100	EKITI STATE ELECTRICITY BOARD	277,000,000.00	207,750,000.00	13,721,257.19	7%
023100300101	EKITI STATE OFFICE OF ENERGY MATTERS	55,000,000.00	41,250,000.00		0%
022800700200	BUREAU OF INFORMATION, COMMUNICATION &	225,000,000.00	168,750,000.00	24,910,960.26	15%
025210200100	EKITI STATE WATER	1,805,980,000.00	1,354,485,000.00		0%
025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	217,290,868.00	162,968,151.00	5,430,000.00	3%
022900100100	MINISTRY OF WORKS & TRANSPORTATION	13,667,000,000.00	10,250,250,000.00	8,055,604,425.85	79%
023400400100	PUBLIC WORKS CORPORATION (EKROMA)	237,000,000.00	177,750,000.00	100,000,000.00	56%
022905500100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	25,000,000.00	18,750,000.00	15,000,000.00	80%
023605600100	MINISTRY OF ART, CULTURE AND TOURISM DEVELOPMENT	70,000,000.00	52,500,000.00	-	0%
	Capital Expenditure with Draw Down			4,831,943,985.32	
<b>Economic Sector Sub Total</b>		<b>22,596,224,884.24</b>	<b>16,947,168,663.18</b>	<b>14,966,495,945.28</b>	<b>88%</b>
<b>Social Service Sector</b>					
051700100100	MINISTRY OF EDUCATION,	1,000,000,000.00	750,000,000.00	3,325,750.00	0%
021502100200	SCHOOL AGRICULTURE AND ENTERPRISES	1,500,000.00	1,125,000.00		0%

IPSAS CODE	Ministry / Department	Approved Revised Estimates 2020	Prorated Expenditure Jan - Sept., 2020	Actual Expenditure Jan - Sept., 2020	% Performance
051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	223,856,206.97	167,892,155.23	-	0%
051705500200	AGENCY FOR ADULT AND NON FORMAL EDUCATION	2,050,000.00	1,537,500.00	-	0%
051705400100	TEACHING SERVICE	8,000,000.00	6,000,000.00		0%
051700800100	EKITI STATE LIBRARY BOARD	2,800,000.00	2,100,000.00		0%
051705600200	EDUCATION TRUST FUND	70,000,000.00	52,500,000.00		0%
051702100100	EKITI STATE UNIVERSITY	15,000,000.00	11,250,000.00		0%
051701800100	COLLEGE OF EDUCATION, IKERE	55,000,000.00	41,250,000.00		0%
051702200100	COLLEGE OF AGRICULTURE AND TECHNOLOGY, ISAN - EKITI	500,000,000.00	375,000,000.00	280,865,662.76	75%
052110600100	COLLEGE OF HEALTH SCI & TECHNOLOGY IJERO EKITI	35,000,000.00	26,250,000.00		0%
052100100000	MINISTRY OF HEALTH AND HUMAN SERVICES	1,708,671,019.09	1,281,503,264.32	385,310,778.38	30%
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	185,000,000.00	138,750,000.00		0%
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	516,381,250.00	387,285,937.50	1,898,900.00	0%
052111300100	CENTRAL MEDICAL STORES	15,000,000.00	11,250,000.00		
052110200100	HOSPITAL MANAGEMENT BOARD	67,000,000.00	50,250,000.00		0%
052100100100	EKITI STATE AIDS CONTROL	12,550,000.00	9,412,500.00		0%
052100100300	EKITI STATE HEALTH INSURANCE SCHEME (SHIS)	265,000,000.00	198,750,000.00		0%
012300100100	MINISTRY OF INFORMATION, TOURISM AND VALUES	40,000,000.00	30,000,000.00	1,618,250.13	5%
012300100100	MINISTRY OF YOUTHS AND	36,000,000.00	27,000,000.00	5,000,000.00	19%
012300300100	BROADCASTING SERVICES OF	13,000,000.00	9,750,000.00	6,400,000.00	66%
012301300100	GOVERNMENT PRINTING PRESS	-	-		
053905100100	EKITI STATE SPORTS COUNCIL	20,000,000.00	15,000,000.00	15,000,000.00	100%
051400100100	MINISTRY OF WOMEN AFFAIRS	540,798,799.53	405,599,099.65	64,463,038.72	16%
051400200101	EKITI STATE OFFICE FOR	17,500,000.00	13,125,000.00		0%
053500100100	MINISTRY OF ENVIRONMENT	24,848,155.00	18,636,116.25		0%
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	2,100,000,000.00	1,575,000,000.00		0%
021510900100	EKITI STATE FORESTRY	-	-		#DIV/0!
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	60,400,000.00	45,300,000.00		0%
011100800100	EKITI STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	12,300,000.00	9,225,000.00		0%
025300100100	MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT	740,000,000.00	555,000,000.00	87,989,432.60	16%
025301000100	HOUSING CORPORATION	30,071,484.27	22,553,613.20		0%
023400200100	OFFICE OF SURVEYOR	10,500,000.00	7,875,000.00	1,790,240.00	23%
025305600100	URBAN RENEWAL AGENCY	20,000,000.00	15,000,000.00	18,668,375.04	124%
<b>Social Service Sector Sub Total</b>		<b>9,437,882,139.84</b>	<b>7,078,411,604.88</b>	<b>872,330,427.63</b>	<b>12%</b>
<b>Law and Justice Sector</b>					
032600100100	MINISTRY OF JUSTICE	75,637,407.51	56,728,055.63		0%
031800100100	THE JUDICIARY	25,000,000.00	18,750,000.00		0%
031801100100	JUDICIAL SERVICE COMMISSION	-	-		
032600700200	OFFICE OF PUBLIC DEFENDER	3,000,000.00	2,250,000.00		0%
011200300100	HOUSE OF ASSEMBLY	510,000,000.00	382,500,000.00	150,707,147.33	39%
011200400100	HOUSE OF ASSEMBLY SERVICE	43,040,193.59	32,280,145.19		0%
<b>Law and Justice Sector Sub Total</b>		<b>656,677,601.10</b>	<b>492,508,200.83</b>	<b>150,707,147.33</b>	<b>31%</b>



IPSAS CODE	Ministry / Department	Approved Revised Estimates 2020	Prorated Expenditure Jan - Sept., 2020	Actual Expenditure Jan - Sept., 2020	% Performance
<b>Administrative Sector</b>					
012500100300	GENERAL ADMINISTRATION DEPARTMENT	792,231,991.95	594,173,993.96	555,539,628.64	93%
011102100200	EKITI STATE LIAISON OFFICE	13,085,168.41	9,813,876.31	-	0%
011101300400	POLITICAL & INTER-PARTY AFFAIRS	5,000,000.00	3,750,000.00	-	0%
026100100200	UTILITY SERVICE DEPARTMENT	16,000,000.00	12,000,000.00	1,395,000.00	12%
012500000000	OFFICE OF THE HEAD OF SERVICE	4,000,000.00	3,000,000.00	-	0%
012500500100	OFFICE OF ESTABLISHMENTS AND TRAINING	4,250,000.00	3,187,500.00	-	0%
012500500200	OFFICE OF THE CAPACITY BUILDING AND REFORMS	6,000,000.00	4,500,000.00	-	0%
011101700100	CABINET & SPECIAL SERVICES	229,500,000.00	172,125,000.00	30,000,000.00	17%
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	27,000,000.00	20,250,000.00	5,000,000.00	25%
011103800100	CHRISTIAN PILGRIMS WELFARE BOARD	1,000,000.00	750,000.00	-	0%
011103700100	MUSLIM PILGRIMS WELFARE BOARD	1,000,000.00	750,000.00	-	0%
011111300100	GOVERNMENT HOUSE & OFFICE OF THE DEPUTY	292,000,000.00	219,000,000.00	236,249,000.00	108%
025000100100	FISCAL RESPONSIBILITY	14,500,000.00	10,875,000.00	-	0%
011101000100	BUREAU OF PUBLIC	72,500,000.00	54,375,000.00	15,000,000.00	28%
050500200100	EKITI STATE CHIEFTAINCY AFFAIRS	5,000,000.00	3,750,000.00	-	0%
011101300200	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT	400,000,000.00	300,000,000.00	173,380,000.00	58%
050500100100	MINISTRY OF LOCAL GOVERNMENT	56,500,000.00	42,375,000.00	-	0%
011100300100	EKITI STATE BOUNDARY COMMISSION	5,000,000.00	3,750,000.00	-	0%
011103500200	PENSION TRANSITION ARRANGEMENT DEPARTMENT (PTAD)	7,000,000.00	5,250,000.00	-	0%
011101300210	MINISTRY OF REGIONAL DEVELOPMENT AND SPECIAL DUTIES	22,000,000.00	16,500,000.00	500,000.00	3%
014700100100	CIVIL SERVICE COMMISSION	4,000,000.00	3,000,000.00	1,530,000.00	51%
011103400200	BUREAU OF TRANSFORMATION & STRATEGY	7,000,000.00	5,250,000.00	1,439,000.00	27%
011101300100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	3,000,000.00	2,250,000.00	-	0%
023800500100	SUSTAINABLE DEVELOPMENT GOALS (SDGs) OFFICE	225,000,000.00	168,750,000.00	3,745,000.00	2%
011103500100	EKITI STATE PENSION COMMISSION	-	-	-	-
022000100100	MINISTRY OF FINANCE AND	322,800,000.00	242,100,000.00	203,184,263.46	84%
023800100100	MINISTRY OF BUDGET & ECON.	1,316,885,933.47	987,664,450.10	274,702,032.09	28%
023800100205	SOCIAL INVESTMENT PROGRAMME	8,000,000.00	6,000,000.00	-	0%
023800400100	BUREAU OF STATISTICS	26,500,000.00	19,875,000.00	-	0%
022000700100	OFFICE OF THE ACCOUNTANT	60,500,000.00	45,375,000.00	-	0%
022000800100	INTERNAL REVENUE SERVICES	62,000,000.00	46,500,000.00	-	0%
014000100100	STATE AUDITOR-GENERAL'S OFFICE	22,000,000.00	16,500,000.00	-	0%
014000200100	OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT	11,000,000.00	8,250,000.00	-	0%
022000800300	EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY	20,000,000.00	15,000,000.00	8,875,000.00	59%
022000600100	CENTRAL INTERNAL AUDIT	5,000,000.00	3,750,000.00	-	0%
<b>Administrative Sector Sub Total</b>		<b>4,074,253,093.83</b>	<b>3,055,689,820.37</b>	<b>1,510,538,924.19</b>	<b>49%</b>
<b>GRAND TOTAL</b>		<b>36,765,037,719.01</b>	<b>27,573,778,289.26</b>	<b>17,500,072,444.43</b>	<b>63%</b>

## **6.0 RECOMMENDATIONS**

The Budget Reconciliation Committee made the following recommendations:

- (i) MDAs should intensify effort to improve on their revenue performance;
- (ii) MDAs with remarkable performance on revenue should be motivated to encourage others;
- (iii) MDAs should intensify effort to access more Capital Vote as against Recurrent Vote; and
- (iv) MDAs should adhere strictly to budgetary provisions and maintain fiscal discipline.

## **7.0 CONCLUSION**

The Third Quarter Appraisal of 2020 Budget was carried out with a view to determining the actual level of performances on Revenue and Expenditure by MDAs in the State during the period under review. The overall performance level of the Revenue was **91%** as against **67%** recorded in 2019. It should be noted that **78%** was recorded in the Internally Generated Revenue of Tertiary Institutions while the performance of Ministries, Departments and Agencies (MDAs) was **101%** in the third quarter of 2020. However, the performance can be improved upon through concentration on the informal sector of the State in the next quarter.

The Budget appraisal also indicated that the ratio of recurrent expenditure to capital expenditure is **70:30** as against **85:15** in 2019. It is expected that concerted efforts would be made to improve on the implementation of Capital projects in subsequent quarters of the year.