



REPORT
of the
AUDITOR-GENERAL
ON THE ACCOUNTS
of the
GOVERNMENT OF EKITI STATE OF NIGERIA
for the Year Ended 31st December, 2020

1.0 INTRODUCTION

The Accounts of the Government of Ekiti State, Nigeria for the year ended 31st December, 2020 have been audited under my direction in accordance with section 125 (2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Section 27 (1-6) of Ekiti State Audit Service Commission Law (No 3) of 2021.

1.1 RESPONSIBILITY OF THE ACCOUNTANT-GENERAL

In accordance with the provisions of Finance Control and Management Act, 1958 and Section 02001 of the Financial Administration, the Accountant-General is the Chief Accounts Officer for the receipts and payments of Government of Ekiti State. It is the responsibility of the Accountant-General to establish and maintain an adequate system of Internal Controls, designed to provide reasonable assurance that the transactions recorded are within statutory authority, properly record the use of public financial resources by the Government and to ensure that the Financial Statements fairly reflect the true financial position of Government and its operations in accordance with the provisions of above stated Act.

1.2 RESPONSIBILITY OF THE AUDITOR-GENERAL

The responsibility of the Auditor-General is to express an independent opinion on the Financial Statements of the State as prepared by the Accountant-General based on his audit in compliance with Section 125 (2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Section 27 (1-6) of Ekiti State Audit Service Commission Law (No 3) of 2021.

An audit in this context involves the examination on a test basis, of evidence relevant to the amounts and disclosures in the Financial Statements prepared by the Accountant-General.

It also includes an assessment of the significant estimates and judgments made in the preparation of the Financial Statements and whether the accounting policies are appropriate to Government circumstances, consistently applied and adequately disclosed.

1.3 RESPONSIBILITY OF THE PUBLIC ACCOUNTS COMMITTEE

It is the responsibility of the Public Accounts Committee of the State House of Assembly to review the Auditor-General 's Report with a view to ensuring enforcement of the recommendations made therein and impose sanctions where appropriate.

1.4 AUDITOR-GENERAL'S REPORT/AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Ekiti State of Nigeria for the year ended December 31, 2020 have been audited in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) [Section 27 (1-6) of Ekiti State Audit Service Commission Law (No 3) of 2021].

The audit was conducted in accordance with International Standards on Auditing and INTOSAI Auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General-Purpose financial statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) as described in Statement of Accounting Policy on page 6 of Accountant General's Report. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the Audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the financial position of the Government of Ekiti State for the year ended December 31, 2020 and the transactions for the fiscal year ended on that date.

Special Opinion:

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS Program). The expenditure framework [and receipts] is detailed in Annexure III in the attached General Purpose Financial Statements of Ekiti State Government. In my opinion, Annexure III presents fairly, in all material respects, the expenditures incurred [and funds received] against the SFTAS Program by the State for the year ended December 31, 2020 [2018 and 2019, as required] in accordance with IPSAS as described in Statement of Accounting Policy on page 6 of Accountant-General's Report.

DISCLOSURE NOTE IN STATE FINANCIAL STATEMENTS FOR 2020


Ekiti State is participating in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS Program). For participation in the Program, the State must fully meet the Eligibility Criteria and amount earned is determined by performance against a set of Disbursement linked Results which terms are defined in **Subsidiary Grant Agreement**. The achievement of performance by the State is verified by an Independent Verification Agent (IVA). The Program Expenditure Framework for SFTAS Program comprises expenditures incurred in the following budget lines:

	2020			2019			2018		
MDAs	PERSONNEL	OVERHEADS	TOTAL	PERSONNEL	OVERHEADS	TOTAL	PERSONNEL	OVERHEADS	TOTAL
	N	N	N	N	N	N	N	N	N
MINISTRY OF FINANCE	83,417,467.40	459,327,341.25	542,744,808.65	107,728,939.40	11,650,453,699.47	11,758,182,638.87	207,019,449.27	55,073,500.00	262,092,949.27
MINISTRY OF BUDGET	75,847,588.95	181,496,000.00	257,343,588.95	68,399,872.45	95,767,800.00	164,167,672.45	68,323,774.51	5,280,000.00	73,603,774.51
STATE INTERNAL REVENUE	167,018,122.08	196,390,230.77	363,408,352.85	168,512,944.10	149,074,049.83	317,586,993.93	167,246,578.15	74,981,579.63	242,228,157.78
OFFICE OF THE ACCOUNTANT	147,233,567.10	79,882,896.32	227,116,463.42	110,591,918.01	129,496,436.50	240,088,354.51	-	42,028,000.00	42,028,000.00

GENERAL									
TOTAL	473,516,745.53	917,096,468.34	1,390,613,213.87	455,233,673.96	12,024,791,985.80	12,480,025,659.76	442,589,801.93	177,363,079.63	619,952,881.56

The State was found eligible to participate in the Program for 2019 for verification and disbursements occurred during the year. Verification and disbursement for 2020 is to occur in 2021. The disbursements below were received as grants from the Federal Government in the State's [Consolidated Revenue Fund] and are reflected in the activity and balances under Note 15 (note for cash and bank balances)

	2020	2019
	N	N
Amount earned for 2018 performance	7,430,000,000.00	-


20/6/21

Adeuya Victor Oluwole (ACarb, CFA, ACA)
Auditor-General,
Ekiti State.

2.0 APPRAISAL OF THE YEAR'S BUDGET PERFORMANCE

The aggregate revenue and expenditure projected and approved for the State in 2020 was Ninety One Billion, One Hundred and Twenty Eight Million, Nine Hundred and Ninety Six Thousand, Four Hundred and Eighty Two Naira and One Kobo (N91,128,996,482.01) as revised.

The Approved budget for the year under review was a balanced budget just like the last 2 years budget (2018 and 2019).

Both the projected revenue and expenditure showed decrease of N38,795,475,653.00 (or approximately 29.86% decrease) when compared with the budgeted figure of N129,924,472,135.01 for the year 2019.

The actual revenue recorded for the budget year was N86,952,482,081.43 while actual expenditure was N85,845,719,213.66 with a resultant aggregate surplus of N1,106,762,867.77. The revenue and expenditure achieved a performance level of 95.42% and 94.20% respectively in the budget year as against 68.37% and 65.13% achieved in the previous year.

It appears that the issue of over ambitiousness in the budgeted revenue which made revenue target far from being realistic raised in the previous audit reports have been addressed in the current year.

Audit observed that deviation from total budgeted revenue reduced from 31.63% recorded in 2019 to 4.58% and deviation from total budgeted expenditure reduced significantly from 37.87% in 2019 to 5.8% in the current year.

The expected aggregate expenditure out-turn set by SFTAS is <25%, <20% and <15% for years 2019, 2020 and 2021 respectively. The aggregate expenditure out-turns of 5.8% achieved in this year met 20% target for the year under review.

The budget performance is shown below:

2.1 BAR CHART SHOWING THE 2020 BUDGET PERFORMANCE



2.2 REVENUE PROFILE AT A GLANCE

RECURRENT RECEIPTS	ESTIMATE 2020 N	ACTUAL 2020 N	PERFORMANCE %
Government Share of FAAC	23,524,570,203.79	30,307,574,587.81	128.83
Other Statutory Revenue (FAAC)	1,600,000,000.00	5,401,840,448.45	237.61%
Government Share of VAT	13,070,072,388.14	13,345,338,511.73	102.11%

IGR	10,871,505,864.33	10,557,553,945.05	97.11%
Other Recurrent Receipts	8,467,541,332.12	13,108,085,773.20	154.80%
TOTAL RECURRENT RECEIPTS	57,533,689,788.38	72,720,393,266.24	126.39%
Capital Receipts	25,869,613,383.37	14,232,088,815.19	55.01%
Budget B/F	7,725,693,310.26		
TOTAL	91,128,996,482.01	86,952,482,081.43	95.42%

Source: Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2020.

2.3 RECURRENT REVENUE BUDGET AND ACTUAL

From the above analysis the sum of N57,533,689,613,383.37 which represents 63.14% of the aggregate estimated receipts was envisaged from recurrent receipts while the sum of N25,869,613,383.37 representing 28.39% was proposed to be received from Capital Receipts while the sum N7,725,693,310.26 representing 8.48% formed the budget balance brought forward in the year under review.

The actual recurrent revenue received in 2020 was N72,720,393,266.24. This represents 126.39% performance level and increase 26.39% above the budgeted figure. This was higher than 84.32%% performance level achieved in year 2019. However, the amount collected in 2020 reduced significantly by N9, 229,262,671.29 (or approximately 11.26%) when compared with its corresponding figure of N81,949,655,937.53 for the year 2019.

The analytical review of the actual Recurrent revenue of N72,720,393,266.24 as stated above showed that the Government share of FAAC recorded a budget performance of 128.83% with 28.83% above the budgeted revenue, Other Statutory Revenue (FAAC) had a budget performance of 237.62% with 137.62% above the budgeted and Value Added Tax

put up a budget performance of 102.11% and attained an increase of 2.11% above the budgeted. The Internally Generated Revenue had variance of 2.89% having had a budget performance of 97.11% while Other Recurrent receipts had budget performance of 154.80% being 54.80% above the budgeted figure.

2.4 RECOMMENDATION:

The above analysis gives an impression of unrealistic projection of revenue. The large difference between the Budgeted revenue and the actual (even though the actual outweighs the Budgeted) only shows unnecessary reduction in budgeted figures of revenue. The Budget Department should consider all relevant factors before projecting figures for all the revenue sources in this category. The Department should also liaise with the Internal Revenue Service to assess the capacity of the state to generate revenue in order to have a realistic projection. This is necessary to avoid opportunistic revenue projection and thus save the Government from the derailment of developmental programmes planned for implementation, or cause unnecessary relaxation in generation of revenue.

2.5 CAPITAL RECEIPTS:

The actual Capital Receipts recorded for the year under review was **N14,232,088,815.19** as against **N25,869,613,383.37** projected translating to an unimpressive 55.01% budget performance and an increase of 34% when compared with 21.01% attained in the preceding year.

The two components of the Capital Receipts in the current year were proceeds from

- (i) Foreign Loans (Drawn downs) – N4,602,419,847.76 and (ii) Domestic Loan – N9,629,669.867.43 (comprising: Commercial bank loan; N4,629,669,867.43 and Commercial Agriculture Credit Scheme; N5,000,000,000

The Capital Receipts Budget would appear over ambitious in the current year.

2.6 RECOMMENDATIONS:

There is need for investment strategy capable of boosting the Capital Receipts for rapid economic growth and development.

2.7 ACTUAL REVENUE COMPARISON BETWEEN 2019 AND 2020.

S/N	REVENUE	ACTUAL 2019 N	ACTUAL 2020 N	DIFFERENCE N	PERCENTAGE DIFFERENCES %
1	Government Share of FAAC	36,817,362,983.09	30,307,574,587.81	(6,509,788,395.28)	(17.68)
2	Other Statutory Receipts	1,547,410,167.24	5,401,840,448.45	3,854,430,281.21	249.09
3	Government Share of VAT	11,044,201,911.03	13,345,338,511.73	2,301,136,600.70	20.84
4	IGR	15,374,717,873.60	10,557,553,945.05	(4,817,163,928.55)	(31.33)
5	Other Receipts (Draw Down)	6,174,346,523.61	4,602,418,947.76	(1,571,927,575.85)	(25.46)
6	Internal Loan	700,000,000.00	9,629,669,867.43	8,929,669,867.43	1275.67
7	Aid and Grants	16,011,005,128.12	12,756,337,836.81	(3,254,667,291.31)	(20.33)
8	Sundry Receipts	1,154,957,874.45	351,747,936.39	(803,209,938.06)	(69.54)
	Total	88,824,002,461.14	86,952,482,081.43	(1,871,520,379.71)	(2.11)

SOURCE: Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2020.

From the above analysis, the aggregate revenue received in 2020 decreased slightly by 2.11% when compared with 2019. In the current year, the aggregate revenue received was N86,952,482,081.43 as against N88,824,002,461.14 received in the preceding year.

The Government Share of FAAC (Statutory Allocation) reduced by 17.68% from N36,817,362,983.09 in year 2019 to N30,307,574,587.81 in year 2020.

Other Statutory Receipts increased sharply by N3,854,430,281.21 (or approximately 249.09%) from N1,547,410,167.24 in year 2019 to N5,401,840,448.45 in the current year.

The Value Added Tax recorded an increase of 20.84% in the year. On the overall, the State received the sum of N49,054,753,547.99 from the Federation Account in the year as against N49,408,975,061.36 received in 2019 translating to a slight decrease of N345,221,513.37 (or approximately 0.7%)

The Internally Generated Revenue had a significant decrease of 31.35% and Sundry Receipts decreased from N1,154,957,874.40 to N351,747,963.39 giving rise to a significant decrease of 69.54%.

Other Receipts which were drawn down from Foreign Loan fell further drastically from N6,174,346,523.61 in year 2019 to N4,602,418,947.76 in year 2020. The Internal Loan had a significant increase from N700,000,000.00 in year 2019 to N9,629,669,867.43 (being Commercial bank Loans and Commercial Agriculture Credit Scheme) in year 2020.

Aids and Grants reduced significantly from N16,011,005,128.12 in the preceding year to N12,756,337,836.81 in the current year translating to 20.33% decrease.

2.8 COMPARATIVE ANALYSIS OF INTERNALLY GENERATED REVENUE

PERFORMANCE FOR YEAR 2019 AND 2020

S/N	REVENUE DESCRIPTION	ESTIMATE 2020 N	ACTUAL 2020 (A) N	BUDGET PERFORMA NCE %	ACTUAL 2019 (A) N	ACTUAL DIFFERENCE A-B N
1	Pay – As – You Earn	3,182,281,881.60	4,180,235,686.37	131.36	4,684,413,496.25	(504,177,809.88)
2	Direct Assessment	600,000,000.00	627,982,690.56	104.66	303,892,108.94	324,090,581.62
3	Development Levy	200,900,000.00	205,123,701.92	102.10	162,236,830.89	42,886,871.03
4	Capital Gain Tax	6,400,000.00	4,789,315.59	74.83	1,510,206.04	3,279,109.55
5	Withholding Tax	400,600,000.00	363,639,921.57	90.77	528,451,410.79	(164,811,489.22)
6	Back Duty Assessment					
7	Tax Audit	100,000,000.00	860,498,944.94	860.50	1,735,165,096.69	(874,666,151.75)
8	Pool Battings	16,900,000.00	23,345,000.00	138.13	5,855,000.00	17,490,000.00
9	Stamp Duties	20,000,000.00	59,099,529.30	295.50	17,627,243.89	41,472,285.41
10	Other Services Tax	0.00	271,329,990.48			271,329,990.48
	Sub Total (Taxes) (A)	4,517,081,881.60	6,596,044,780.73	146.02	7,439,151,393.49	(843,106,612.76)
11						
12	Fees	3,600,312,664.91	2,226,178,582.86	61.83	4,464,505,602.13	(2,238,327,019.27)

13	Fines	683,994,447.27	324,023,912.06	47.37	769,605,929.34	(445,582,017.28)
14	Licences	69,583,310.70	102,547,163.03	147.37	202,390,149.21	(99,842,986.18)
15	Sales	216,841,848.59	209,757,316.80	96.73	198,079,738.98	11,677,577.82
16	Earnings	975,814,862.67	1,080,684,082.25	110.75	870,851,354.53	209,832,727.72
17	Rent on Govt. Buildings	9,776,848.59	112,000.00	1.15	277,000.00	(165,000.00)
18	Rent on Land & other General	37,100,000.00	18,206,107.00	49.07	24,377,562.65	(6,171,455.65)
19	Investment Income	-			1,304,432,815.40	(1,304,432,815.40)
22	Bank Interest				101,046,327.87	(101,046,327.87)
23	Sub Total (Non-Taxes) (B)	5,593,423,982.73	3,961,509,164.00		7,935,566,480.11	(3,974,057,316.11)
24	Unserviceable asset	-	-	-	-	
25	Legal Fees	-	-	-	-	
	Parastatals and Tertiary Institutions	-	-	-	-	
	TOTAL (A+B)	10,110,505,864.33	10,557,553,944.73	104.42%	15,374,717,873.60	(4,817,163,928.87)
	NET IGR	-	-	-	-	-
	IGR TO TOTAL REVENUE %		12.14%		17.31%	
	IGR TO PERSONNEL COST %		60.30%		86.81%	
	IGR TO RECURRENT EXPENDITURE %		18.78%		22.62%	

	IGR TO TOTAL EXPENDITURE %		12.30%		18.17%	
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SOURCE: Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2020

From the above analysis, the IGR collected in year 2020 was N10,557,553,944.73 which showed a significant decrease of N4,817,163,928.87 (or approximately 31.33%) when compared with its corresponding figure of N15,374,717,873.60 for the year 2019.

This year IGR of N10,557,553,944.73 with decrease of N4,817,163,928.87 when compared with 2019 was observed to be the lowest when compared with increase of N1,064,417,745.00, ₦1,077,460,735.13, ₦2,432,741,819.54, ₦47,300,813.35 and 3,425,563,015.93 recorded in years 2015, 2016, 2017, 2018 and 2019 respectively. This however could be attributed to the impact of Covid-19 on the economy of the State.

Despite the unimpressive result, the IGR had increased budget performance from 88.76% recorded in year 2019 to 104% in year 2020 showing an unambitious IGR budget. The IGR to Total Revenue percentage reduced from 17.31% in the previous year to 12.14% in the current year.

Despite my comment in the Last Report, the IGR of Parastatals and Tertiary Institutions was not reported separately in the current year Financial Report. Hence, there was no calculation of IGR retained and Net IGR for the current year.

Further analysis showed that:

(a) Most Revenue Heads recorded significant increases while others showed shortfall. The budget performance of IGR heads ranged from far above budget for some heads to as low as 1.15% for others.

(b) Direct Assessments which represents tax revenue generated from the informal sector and the Development levy of the total IGR generated had just 5.48% and 1.94% of the total IGR generated in the year under review. However, they had a better performance over the previous year which had 1.97% and 1.06% respectively when compared with the total IGR

generated. It would appear that the Internal Revenue Service is not desirous of improvement in the revenue generated from the informal sector. It seemed inconceivable that the Service had no database of taxpayers, tax assessments, tax payments and tax arrears on the sector which can act as impetus for more revenue generation from the sector. There is no way to expect a brilliant performance from the informal sector without an accurate and robust data.

(c) The Investments Income which generated the sum of N1,304,432,815.40 in the previous year had nil generation in the current year. Having no income from the State Investment worth of N12,947,265,000.00 for a year poses a serious concern for audit.

(d) The Non-Tax Revenue which represent IGR of MDAs, Parastatals and Tertiary Institutions collected in the year amounted to N3, 961,509,164.25 with a budget performance of 70.82%. This was a significant decrease of N3,974,057,315.86 (or approximately (50%) when compared with 2019 figure of N7,935,566,480.11. This requires a serious attention.

However, the following were observed on revenue performance of MDAs in the year:

- (i) Few MDAs were able to meet or exceed their revenue targets for the year.
- (ii) There were MDAs with total budgeted revenue of N518,968,908.64 that reported no revenue for the year.
- (iii) Allocation of revenue targets to MDAs was arbitrary example is department of General Administration to which the sum of N100,100,000.00 was budgeted as revenue fees but only generated N47,200.00.

There is the need to investigate why many MDAs were unable to meet their revenue targets and some could not even generate any revenue in the current year with a view to identifying the factors responsible and actions being taken to safeguard against recurrence in the future.

Audit observed that arrears of revenue were not recognised in year 2020 Financial Statements. This was contrary to the position stated by Audit in previous Auditor-General's Reports that revenue not collected as at the

close of financial year should be recognised in the Financial Statements as required by IPSAS Accrual provisions. The Internal Revenue Service must brace up to face the challenges of revenue reporting under IPSAS accrual basis this can only be achieved when the Board has appropriate revenue and tax data base system.

Henceforth, all MDAs in the State should be made to include in their revenue returns all arrears of revenue as at the reporting date. The IGR to Personnel Cost, Recurrent Expenditure and Total expenditures were calculated to be 60.30%, 18.78% and 12.30% respectively in the year. This implied that the IGR generated in the year was not sufficient to cover the Personnel Cost, Recurrent Expenditure and Total Expenditure. There is need to reduce the State dependence on Federation Accounts by pursuing an aggressive IGR drive in the State.

2.9 RECOMMENDATIONS:

- i) Enumeration of tax payers in the informal sector across the State with the ultimate aim of building a robust data base with the clear vision of increasing the State revenue generation capacity is suggested, seeing that data is the basis of any revenue collecting efforts.
- ii) To encourage the informal sector, a Tax day may be introduced where best tax payers from the sector are recognized and given awards.
- iii) Massive awareness campaign to sensitize the public on their tax obligations toward the State. For instance, bill boards showcasing projects financed with tax money could motivate tax payers to pay more.
- iv) Building the capacity of staff, investing in relevant technology and equipment can as well help in boosting IGR.
- v) Need to develop incentives for the revenue generating agencies to ensure that there is an alignment of interest.

- vi) To improve on tax revenue from PAYE, all institutions and organizations in the State should be made to deduct correct taxes from their employees based on circular from Joint Tax Board or P.I.T.A.
- vii) Reviewing tax rates that are obsolete is equally required.
- viii) Improving ease of paying taxes: Easier methods of paying taxes should be introduced like paying through phone or just like buying airtime.
- ix) Allocating revenue projections to MDAs arbitrarily without basis should stop. Realistic and achievable revenue targets agreed to by MDAs should be set for them in the budget.
- x) New and untapped IGR sources should be explored while all identified leakages should be blocked.

A further analysis of the IGR showed that there were sources from which revenue was received without projections. The sources and the affected MDAs are listed below:

S/NO	MINISTRY	REVENUE HEAD	ACTUAL 2020 N	FINAL BUDGET 2020 N
1	Ministry of Health Headquarters	Licence General	5,000.00	0
2	Fountain Agric & Marketing	Fees	12,802.09	0
3	State House Of Assembly	Fees	60,000.00	0
4	College of Agric & Technology Isan	Fees	196,700.00	0
5	Agric Development Programme	Fees	10,000.00	0
6	Fountain Agric & Marketing	Fees	428,945.60	0
7	Ministry of Health Headquarters	Fees	3,832,295.00	0
8	State Housing Corporation	Fines	148,750.00	0
9	Cabinet and Special Services Department	Sales	32,000.00	0

10	General Admin Department	Sales	394,450.00	0
11	Directorate of Farm Settlement & Peasant Farmer Development	Sales	663,850.00	0
12	General Admin Department	Earnings	102,500.00	0
13	Ministry of Women Affairs, Gender Empowerment	Earnings	20,000.00	0
14	Ekiti State Health Insurance Scheme	Earnings	31,500.00	0
	Total		5,938,792.69	0

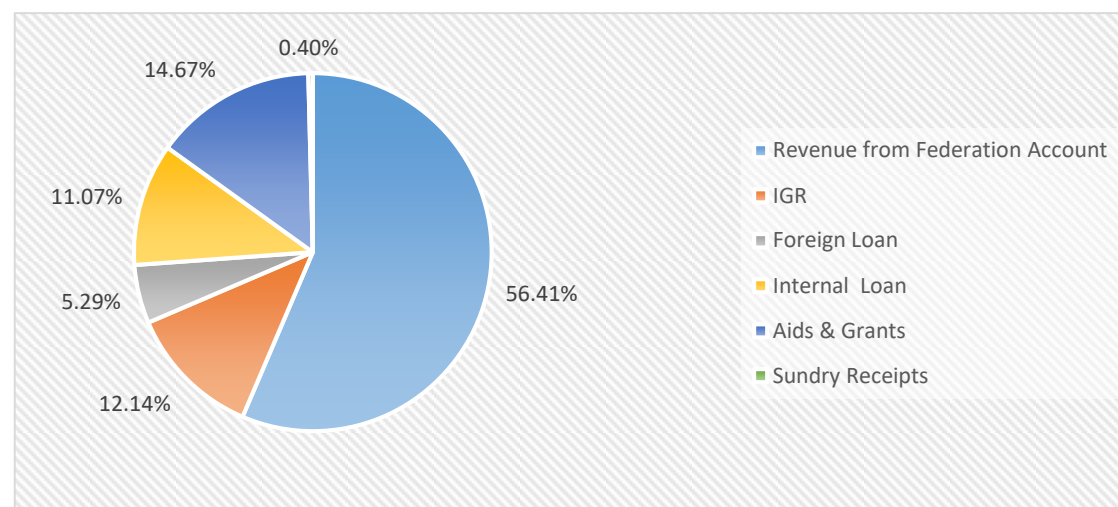
SOURCE: Financial Reports of the Accountant-General, Ekiti-State for the year ended 31st December, 2020.

The analysis above showed a sum of N5,938,792.69 of unbudgeted revenue in the current year.

It should be noted that it is a serious infraction of the provisions of the Constitution to spend un-appropriated revenue.

Therefore, MDAS observing new sources of revenue should endeavour to approach the Ministry of Budget and Economic Development for recognition and allocation of codes as appropriate.

2.10 PIE CHART ANALYSIS OF 2019 TOTAL REVENUE BUDGET (SOURCE)



The pie chart above depicts the revenue profile of the State for the current financial year. As revealed by the chart, 16.36% of the aggregate revenue was generated through Loan (5.29% External and 11.07% Internal). This was an increase when compared with 7.07% recorded in 2019. The Internally Generated Revenue contributed 12.14% to the aggregate revenue translating to a significant decrease of 5.17% when compared to 17.31% achieved in the preceding year. The contribution from Federation Account to the total revenue reduced significantly from 70.70% in year 2019 to 56.41% in the current year.

The continuous downward trend of revenue is still confirming the assertion made earlier by Audit that revenues from hydrocarbon sources are unstable and unreliable. Therefore, over reliance of the State on Federation Account for her revenue is not only risky but equally unhealthy for sustainable development.

2.11 RECOMMENDATIONS:

Considering the above, the following recommendations in my last report still stand.

- (i) **Economic Master Plan:** The State needs a long-term plan that would be actualised through short term plans. This must contain a comprehensive economic strategy with stated goals and clearly defined targets to achieve these plans. The plan should be held sacrosanct by successive Governments, as this is imperative for rapid economic development.
- (ii) There is a need for a programme to drive massive agricultural revolution which would increase the revenue generated by the State, create employment opportunities and provide raw materials for industrial development in the State. The State should make efforts to revive and modernize the production of farm produce and other natural resources in the State.
- (iii) There is a need for public-private sectors collaboration to drive sustainable development and growth in the State. Policies that will encourage a robust environment for increased private sector investment and developments of Small and Medium Scale Industries should be initiated.
- (iv) It is high time to call on wealthy indigenes and elites to come home to support the ongoing developmental efforts of the Government. For instance, the siting of Afe Babalola University in the State has improved the social and economic status of the State.
- (v) Proactive steps should be taken to draw more Federal Parastatals and viable economic organisations to the State to shore up the Tax Revenue in the State.
- (vi) The Government should exploit the solid minerals deposits in the State. With the right policies and investments in the Solid Mineral Sector, it could be turned around for wealth and job creation.
- (vii) There is need to focus on property taxes to help improve revenue in a fair manner.
- (viii) Establishment of an Independent Power Plant in the State to improve on the power supply would actually serve as a catalyst for industrial growth and economic development in the State.

3.00 THE EXPENDITURE PROFILE FOR 2020

EXPENDITURE	ESTIMATE 2020 ₦	ACTUAL 2020 ₦	PERFORMANCE %
Recurrent Expenditure	57,533,689,788.89	56,198,399,104.55	97.68
Capital Expenditure	33,595,306,693.63	29,647,320,109.11	88.25
TOTAL	91,128,996,482.01	85,845,719,213.66	65.13

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2020.

From the analysis above, the aggregate expenditure projection for the year under review was N91,128,996,482.01 as against N129,924,472,135.01 budgeted for the year 2019 thus resulting to a remarkable decrease of N38,795,475,653 or 29.86% over the preceding year's budget. However, the sum of N85,454,719,213.66 was actually expended in the year translating to a budget performance of 94.20% which was the highest when compared with 79.89%, 72.60% and 65.13% achieved in years 2017, 2018 and 2019 respectively.

3.1 RECURRENT EXPENDITURE

The recurrent expenditure proposed for the year was N57,533,689,788.38 representing 62.91 % of total expenditure budget which was a decrease of N21,102,729,656.96 (or 26.84%) over the previous year's figure of N78,636,419,445.34

The actual recurrent expenditure incurred in 2020 was N56,198,399,104.55 translating to 97.68% budget performance. It was observed that the actual recurrent expenditure was 65.46% of actual total revenue and 64.63% of actual recurrent receipts for the year under review.

The details of recurrent expenditure are given below:

S/N	DETAILS OF EXPENDITURE	APPROVED BUDGET 2020	ACTUAL EXPENDITURE 2020	VARIANCE/ EXCESS	PERFOR MANCE
		N	N	N	%
1	Personnel Cost	17,806,202,824.85	14,756,573,950.63	3,049,628,874.22	82.87
2	Social Benefits	5,823,375,679.78	5,763,034,252.89	60,341,426.89	98.96
3	Overhead Cost	14,649,768,602.15	14,787,902,804.29	(138,134,202.14)	100.94
4	Grants to Parastatals	12,860,919,345.50	12,244,486,445.60	616,432,899.90	95.21
5	Public Debt Charges and Repayment of Loans	6,393,423,336.61	7,980,315,568.58	(1,148,350,915.73)	116.81
6	Expenditure Financed by Aids and Grants	-	314,203,614.93	(314,203,614.93)	-
7	Financial Cost	-	351,882,467.63	(351,882,467.63)	-
	TOTAL	57,533,689,788.89	56,198,399,104.55	1,773,832,000.58	96.94%

SOURCE: - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2020.

3.2 **ACTUAL RECURRENT EXPENDITURE COMPARISON BETWEEN 2019 AND 2020.**

S/ N	DETAILS OF EXPENDITURE	ACTUAL 2019	ACTUAL 2020	DIFFERENCE	%
		N	N	N	DIFFERENCE
1	Personnel Cost	17,710,602,035.92	14,756,573,950.63	(2,954,028,085.29)	(16.68)
2	Social Benefits	7,833,857,167.14	5,763,034,252.89	(2,070,822,914.25)	(26.43)

3	Overhead Cost				
	Transfer to other funds	20,647,912,136.86	14,787,902,804.29	(5,860,009,332.57)	(28.38)
4	Grants to Parastatals	12,098,236,341.96	12,244,486,445.60	146,250,103.64	1.21
5	Public Debt Charges	6,087,568,669.32	3,820,442,300.94	(2,267,126,368.38)	(37.24)
6	Repayment of Loans: Foreign	795,978,143.83	894,296,332.43	98,318,188.60	12.35
	Local Bank	950,279,857.74	1,204,506,047.69	254,226,189.95	26.75
	Bond	713,107,680.07	1,180,148,518.01	467,040,837.94	65.49
	FGN Bond	312,935,708.10	362,632,219.03	49,696,510.93	15.88
	Bailout	238,891,583.77	94,197,707.77	(144,693,876.00)	(60.57)
	Budget Support Fund	433,689,090.28	424,092,442.71	(9,596,647.57)	(2.21)
7	Expenditure Financed by Aids and Grants	-	314,203,614.93	314,203,614.93	0
8	Financial Cost	151,504,703.45	351,882,467.63	200,377,764.18	132.26
	TOTAL	67,974,563,118.44	56,198,399,104.55	(11,776,164,013.89)	(17.32)

SOURCE: - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2020.

From the above analysis, the actual Recurrent Expenditure in the year had significant decrease of 11,776,164,013.89 (or approximately 17.32%) when compared with year 2019 figure.

In the current year, the overhead cost which stood at N14,787,902,804.29 recorded an increase of N138,134,202.14 above the budgeted figure of N14,649,768,602.15. It however recorded a decrease of N5,860,009,332.07 when compared with the cost of N20,647,912,136.86 obtained in 2019.

Audit observed that the Contingency Fund was responsible for 36.74% of the actual Overhead Cost in the year. It should be noted that the new National Charts of accounts (reviewed) does not give room for contingencies in the budget. Some of the expenditure items recorded increased ranging from 4.55% to 88.09% while others recorded decrease ranging from 0.44% to 85.16%.

3.3.0 SECTORAL PERFORMANCE:

The overall indices of the recurrent expenditure (Overhead cost) can best be demonstrated with the use of sectoral analysis to show the effective and efficient implementation of the year's budget.

3.3.1 SECTORAL ANALYSIS OF RECURRENT EXPENDITURE (OVERHEAD COST)

S/N	SECTOR	BUDGET ₦	ACTUAL ₦	PERFORMANCE %
1	Administrative Sector	5,531,244,170.86	10,419,751,329.23	188.38
2	Economic Sector	7,943,578,529.18	1,735,611,038.94	21.85
3	Law and Justice Sector	1,041,776,777.12	328,644,869.38	31.55
4	Regional Sector	1,080,000.00	990,000.00	91.67
5	Social Sector	132,089,125.00	701,888,930.18	531.38
6	Others	-	1,601,016,636.56	
	TOTAL	14,649,768,602.16	14,787,902,804.29	100.94

SOURCE: - Financial Reports of the Accountant-General, Ekiti-State for the year ended 31st December, 2020.

From the sectoral analysis of the Overhead Costs above, Administrative sector and social sector performed above budgeted with 88.38% and 431.38% respectively while Economic and the Law sectors had below average performance of 21.85% and 31.55% respectively. However, only two Sectors; Administrative and Economic Sectors accounted for 82.20% (or N12,155,362,368.17) of the actual overhead costs of N14,787,902,804.29 for the year.

It is pertinent to note that all sectors are crucial for efficient service delivery and for attainment of Social, Economic and Political goals specified in the budget. Therefore, they should be well funded.

It was observed (despite my comment in last year report) that overhead costs totalling N1,601,016,636.56 were not allocated to any sector in the 2020 Financial Report as they were just grouped under 'Others'. This error alone could defeat the objective of sectoral reporting and the benefits derivable from such by General Purpose Financial Statement (GPFS) users. The Accountant-General's Office should take note of this in the future as earlier requested.

The overall performance percentage reduced from 87.05% recorded in the previous year to 82.20% in the current year

3.4 CAPITAL EXPENDITURE

	BUDGET 2020 N	ACTUAL 2020 N	PERFORMANCE %
CAPITAL EXPENDITURE	33,595,306,693.63	29,647,320,109.11	88.25
TOTAL	33,595,306,693.63	29,647,320,109.11	88.25

SOURCE: - Financial Reports of the Accountant-General, Ekiti-State for the year ended 31st December, 2020.

The sum of N33,595,306,693.63 was proposed as capital expenditure for the year representing 36.87% of the total budgeted expenditure. The figure was below the 2019 projected capital expenditure of N51,288,052,689.67 translating to a decrease of N17,692,745,996.04 (or approximately 34.50%).

The actual capital expenditure for the year stood at N29,647,320,109.11 representing 88.25% budget performance, 34.10% of total revenue collected, 208.31% of actual Capital Receipts and 34.54% of actual total expenditure for the year.

In the current year, the budgeted Capital Expenditure to Recurrent Expenditure ratio was approximately 1: 1.7 while the actual ratio recorded in the year was 1:2. It could be inferred from this actual result that the budget had a better performance in the year under review compared to last year.

Audit observed that 2020 capital budget was a deficit budget with a projected capital revenue of N25,869,613,383.37 and planned expenditure of N33,595,306,693.63. This implies that the sum of N7,725,693,310.26 were conceptualised and estimated in the budget without any fund allocated for the execution. Budget is a planning tool and we must plan not to fail.

3.4.1 CAPITAL EXPENDITURE PERFORMANCE ON SECTORAL BASIS FOR 2020.

S/N	SECTOR	BUDGET ₦	ACTUAL ₦	PERFORMANCE %
1	<u>ADMINISTRATIVE SECTOR</u> Administration	4,090,657,353.95	1,828,997,892.12	44.71
2	<u>ECONOMIC SECTOR</u> Agriculture, Emergency, Infrastructure, Lands and Housing	21,513,501,276.60	19,977,925,688.17	92.86
3	<u>LAW AND JUSTICE SECTOR</u> Law and Justice Sector	58,637,407.51	-	0
4	<u>REGIONAL SECTOR</u> Regional Sector	-	-	-
5	<u>SOCIAL SECTOR</u> Education, Health, Information and	7,932,510,655.57	7,840,396,528.82	98.84

	Environments.			
	TOTAL	33,595,306,693.63	29,647,320,109.11	88.24

SOURCE: - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2020.

It could be deduced from the above that overall performance of capital expenditure has increased significantly to 88.24% when compared to 32.45% obtained in year 2019. It was observed that sectors performed well in the year under review apart from the Law and Justice sector which had no capital expenditure despite budgetary provision of N58,637,407.51 and Regional Sector which had no budgetary provision in the year.

Audit encourages continuous budgetary as it is pertinent to note that there is a strong positive link between infrastructure spending and growth. Any economy that wants to pursue sustainable growth and development must strive towards continuous attainment of higher performance levels in the capital expenditure or infrastructural spending.

3.5 OBSERVATIONS ON FUND DISTRIBUTION TO MINISTRIES, DEPARTMENTS AND AGENCIES:

Audit scrutiny during the year under review showed that both capital and recurrent expenditure were not distributed as planned in the budget. Some Ministries, Departments and Agencies were starved of fund to execute some of the laudable programmes included in the year's budget and therefore could not contribute efficiently and effectively towards the growth and development of the State. However, some were able to access over and above their budgetary provisions.

3.5.1 MDAS WITH ABYSMALLY LOW EXPENDITURE PROFILE

(a) OVERHEAD COST

S/N	HEAD	MINISTRY/DEPARTMENT/AGENCY	ACTUAL 2020 ₦	BUDGETED 2020	BUDGET VARIANCE ₦	PERF ORM ANC E %
1	011100100100	GOVERNOR OFFICE (GAD)	27,234,500.00	279,136,576.43	251,902,076.43	9.76
2	011100700100	BUREAU OF PUBLIC PROCUREMENT (BPP)	4,400,000.00	26,400,000.00	22,000,000.00	16.67
3	11101300102	INTER-FACE WITH ALLIED BODIES ON FSP/MTEF	800,000.00	5,000,000.00	4,200,000.00	16.00
4	011100201100	SA, NGO	800,000.00	4,804,000.00	4,004,000.00	16.65
5	011100200800	SA COMMUNICATION & STRATEGY	3,000,000.00	11,000,000.00	8,000,000.00	27.27
6	012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	13,120,000.00	73,669,438.40	60,549,438.40	17.81
7	022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	459,327,341.25	6,422,509,306.13	5,963,181,964.88	7.15
8	022000100800	COMMUNITY OF PUBLIC FINANCE COMMITTEE	1,250,000.00	5,000,000.00	3,750,000.00	25.00
9	022000100900	SFTAS RELATED ACTIVITIES	1,250,000.00	6,000,000.00	4,750,000.00	20.83
10	022205200100	EKITI STATE INVESTMENT PROMOTION AGENCY	2,175,000.00	139,087,610.80	136,912,610.80	1.56
11	023800101400	HOME GROWN SCHOOL FEEDING (MB&EP)	2,350,000.00	7,000,000.00	4,650,000.00	33.57

12	023800100200	OFFICE OF THE SA DEVELOPMENT PARTNERSHIP	1,400,000.00	15,144,000.00	13,744,000.00	9.24
13	051305300100	EKITI STATE OFFICE FOR DISABILITY AFFAIRS	2,060,000.00	12,848,500.00	10,788,500.00	16.03
14	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	66,653,235.44	392,979,670.82	326,326,435.38	16.96
15	051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	1,100,000.00	5,000,000.00	3,900,000.00	22.00
16	051705400100	STATE SCHOLARSHIP BOARD	1,400,000.00	97,500,000.00	96,100,000.00	1.44
17	052110200100	HOSPITAL MANAGEMENT BOARD	3,413,300.00	80,000,000.00	76,586,700.00	4.27
18	053500100100	MINISTRY OF ENVIRONMENT	6,650,000.00	46,475,000.00	39,825,000.00	14.31

(b) CAPITAL RELEASES TO MINISTRIES/DEPARTMENTS/AGENCIES

S/ N	HEAD	MINISTRY/DEPARTMENT/AG ENCY	ACTUAL 2020 ₦	BUDGETED 2020 ₦	BUDGET VARIANCE ₦	PERFORM ANCE %
1	016101300200	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT (P&E)	173,380,000.00	1,650,000,000.00	1,476,620,000.00	10.51
2	016101700100	CABINET DEPARTMENT GOV. OFFICE	30,000,000.00	374,500,000.00	344,500,000.00	8.01
3	011200200100	HOUSE OF ASSEMBLY SERVICE COMMISSION	2,500,000.00	43,040,193.59	40,540,193.59	5.81
4	014800100100	STATE INDEPENDENT ELECTORAL	5,000,000.00	17,000,000.00	12,000,000.00	29.41

		COMMISSION				
5	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	13,791,252.19	60,500,000.00	46,708,747.81	22.80
6	045102100100	MINISTRY OF REGIONAL DEV. & SPECIAL DUTIES	500,000.00	2,000,000.00	1,500,000.00	25.00
7	011100400100	SUSTAINABLE DEVELOPMENT GOALS (SDG) OFFICE	51,536,875.00	475,000,000.00	423,463,125.00	10.85
8	025000100100	FISCAL RESPONSIBILITY COMMISSION	300,000.00	14,500,000.00	14,200,000.00	2.07
9	051305300100	EKITI STATE OFFICE FOR DISABILITY AFFAIRS	1,000,000.00	17,500,000.00	16,500,000.00	5.71
10	052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	8,398,900.00	139,881,250.00	139,881,250.00	6.00

3.5.2 MDAS WITH BUDGETARY PROVISION WITHOUT ANY RELEASE THROUGHOUT THE YEAR

(a) CAPITAL RELEASES TO MINISTRIES/DEPARTMENTS/AGENCIES

S/N	HEAD	MINISTRY/DEPARTMENT/AGENCY	ACTUAL 2020 ₦	BUDGET 2020 ₦	BUDGET VARIANCE ₦	PERFORMANCE %
1	011100100200	OFFICE OF THE DEPUTY GOVERNOR	0	7,000,000.00	7,000,000.00	0
2	011100300100	EKITI STATE BOUNDARY COMMISSION	0	5,000,000.00	5,000,000.00	0
3	016100100100	OFFICE OF SECRETARY TO THE STATE	0	3,000,000.00	3,000,000.00	0

		GOVERNMENT (SSG)				
4	016101300400	POLITICAL AND INTER-PARTY AFFAIRS (P & E)	0	2,000,000.00	2,000,000.00	0
5	011102100100	EKITI STATE LIAISON OFFICE –ABUJA	0	13,085,168.41	13,085,168.41	0
6	011103700100	MUSLIM PILGRIM WELFARE BOARD	0	1,000,000.00	1,000,000.00	0
7	011103800100	CHRISTIAN PILGRIM WELFARE BOARD	0	1,000,000.00	1,000,000.00	0
8	012300100100	MINISTRY OF INFORMATION	0	10,000,000.00	10,000,000.00	0
9	012500100100	OFFICE OF THE HEAD OF SERVICE	0	3,000,000.00	3,000,000.00	0
10	012500600100	OFFICE OF ESTABLISHMENT AND TRAINING	0	2,000,000.00	2,000,000.00	0
11	012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORMS	0	6,000,000.00	6,000,000.00	0
12	014000100100	STATE AUDITOR GENERAL OFFICE	0	22,000,000.00	22,000,000.00	0
13	014000200100	OFFICE OF AUDITOR-GENERAL FOR LOCAL GOVERNMENT	0	11,000,000.00	11,000,000.00	0
14	051702600100	SCHOOL AGRICULTURE AND ENTERPRISE	0	1,500,000.00	1,500,000.00	0
15	021510200100	AGRICULTURAL DEVELOPMENT PROJECT	0	41,242,625.41	41,242,625.41	0
16	021511800100	RAAMP	0	137,178,185.00	137,178,185.00	0
17	022000701100	CENTRAL INTERNAL AUDIT OFFICE	0	5,000,000.00	5,000,000.00	0
18	022000800100	INTERNAL REVEUNE SERVICE	0	12,000,000.00	12,000,000.00	0
19	022205200100	SOCIAL INVESTMENT PROGRAMME	0	8,000,000.00	8,000,000.00	0
20	023300100100	EKITI STATE MINERAL RESOURCES	0	15,000,000.00	15,000,000.00	0

		DEVELOPMENT AGENCY				
21	023800200100	BUREAU OF STATISTICS	0	26,500,000.00	26,500,000.00	0
22	025200100100	EKITI STATE WATER CORPORATION	0	5,000,000,000.00	5,000,000,000.00	0
23	025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY (EXTERNAL FINANCE)	0	105,290,868.00	105,290,868.00	0
24	025301000100	STATE HOUSING CORPORATION	0	30,071,484.27	30,071,484.27	0
25	011111200300	UTILITY SERVICE DEPARTMENT	0	11,000,000.00	11,000,000.00	0
26	031800100100	THE JUDICIARY	0	15,000,000.00	15,000,000.00	0
27	032600100100	MINISTRY OF JUSTICE	0	40,637,407.51	40,637,407.51	0
28	032600100300	OFFICE OF PUBLIC DEFENDER	0	3,000,000.00	3,000,000.00	0
29	051700800100	EKITI STATE LIBRARY BOARD	0	2,800,000.00	2,800,000.00	0
30	051702600500	COLLEGE OF EDUCATION - IKERE EKITI	0	10,000,000.00	10,000,000.00	0
31	051702600200	EKITI STATE UNIVERSITY	0	15,000,000.00	15,000,000.00	0
32	051705500100	STATE TEACHING SERVICE COMMISSION	0	2,000,000.00	2,000,000.00	0
33	051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	0	23,856,206.97	23,856,206.97	0
34	051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	0	2,050,000.00	2,050,000.00	0
35	051705400100	STATE SCHOLARSHIP BOARD	0	510,254.98	510,254.98	0
36	052100200100	STATE HEALTH INSURANCE SCHEME (SHIS)	0	26,000,000.00	26,000,000.00	0

37	052100600100	EKITI STATE AIDS CONTROL AGENCY	0	12,550,000.00	12,550,000.00	0
38	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	0	35,000,000.00	35,000,000.00	0
39	052110200100	HOSPITAL MANAGEMENT BOARD	0	17,000,000.00	17,000,000.00	0
40	052110600100	COLLEGE OF HEALTH TECHNOLOGY	0	10,000,000.00	10,000,000.00	0
41	052110400100	CENTRAL MEDICAL STORE	0	15,000,000.00	15,000,000.00	0
42	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	0	600,000,000.00	600,000,000.00	0
43	053505300100	EKITI STATE WASTE MANAGEMENT BOARD	0	10,400,000.00	10,400,000.00	0
44	0505100100100	MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	0	16,500,000.00	16,500,000.00	0
45	0505100200100	CHIEFTANCY AFFAIRS	0	5,000,000.00	5,000,000.00	0
		TOTAL		6,341,172,200.55	6,341,172,200.55	

3.5.3 CAPITAL RELEASES TO MINISTRIES/DEPARTMENTS/AGENCIES

The tables above showed that most MDAs could not access enough of their overhead budgetary provisions during the period under review. MDAs with budgetary provisions of N7,629,554,102.58 could only access N598,383,376.69 (or approximately 7.84%) leaving a difference of N7,031,170,725.89 which could not be accessed.

Further analysis showed that capital expenditure was also affected by low release or non-release of fund in the current year. MDAs with capital votes of N2,793,921,443.59 in the budget got a release of N286,407,027.19 while those with capital provisions of N6,341,172,200.55 got no releases at all.

It is pertinent to note that capital expenditure is germane to maintaining and sustaining economic growth in the State.

The above scenarios which implied poor budget implementation could be attributed to projected Capital expenditure which did not have a corresponding plan for revenue to meet them and thus actual revenue was not made, therefore making budget implementation difficult. The State should tend to a more realistic revenue projection which enhances budget credibility.

3.6 EXCESS EXPENDITURE BY MDAs

(a) PERSONNEL COSTS

S/No	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
1	11100100100	GOVERNOR OFFICE (GAD)	139,982,712.04	136,160,147.43	(3,822,564.61)
2	11100300100	EKITI STATE BOUNDARY COMMISSION	9,676,761.31	9,446,619.41	(230,141.90)
3	11100800100	STATE EMERGENCY MANAGEMENT AGENCY	13,441,709.56	13,173,837.76	(267,871.80)
4	11101300200	POLITICAL APPOINTEES (P&E)	1,357,840,245.17	1,330,013,289.31	(27,826,955.86)
5	11102100100	EKITI STATE LIAISON OFFICE -LAGOS	12,574,702.84	12,426,311.85	(148,390.99)
6	11102100200	EKITI STATE LIAISON OFFICE -ABUJA	11,346,840.51	11,296,284.44	(50,556.07)
7	11103700100	MUSLIM PILGRIM WELFARE BOARD	7,783,505.44	7,647,647.44	(135,858.00)
8	11103800100	CHRISTIAN PILGRIM WELFARE BOARD	13,633,500.64	13,357,260.04	(276,240.60)
9	11111300100	GOVERNMENT HOUSE AND PROTOCOL	149,507,966.77	149,179,728.55	(328,238.22)
10	11111300500	CABINET DEPARTMENT GOV. OFFICE	35,555,189.53	35,269,324.44	(285,865.09)
11	11200300100	HOUSE OF ASSEMBLY	507,969,397.66	507,462,338.40	(507,059.26)
12	12500500100	OFFICE OF ESTABLISHMENT AND TRAINING	84,829,190.07	84,773,737.64	(55,452.43)
13	14700100100	CIVIL SERVICE COMMISSION	52,197,196.25	51,860,792.65	(336,403.60)
14	14800100100	STATE INDEPENDENT ELECTORAL COMMISSION	72,046,374.15	70,889,857.56	(1,156,516.59)
15	21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	413,924,991.46	408,973,571.65	(4,951,419.81)
16	21502100200	SCHOOL AGRICULTURE AND ENTERPRISE	8,964,489.76	8,810,215.93	(154,273.83)
17	21510200100	AGRICULTURAL DEVELOPMENT PROJECT	143,137,113.04	143,025,873.81	(111,239.23)
18	21511000100	FOUNTAIN AGRIC MARKETING AGENCY	22,296,822.44	21,954,157.20	(342,665.24)
19	22000700100	OFFICE OF THE ACCOUNTANT-GENERAL	147,233,567.10	143,688,418.32	(3,545,148.78)

20	22000800100	INTERNAL REVENUE SERVICE	167,018,122.08	164,898,569.99	(2,119,552.09)
21	22200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	164,503,871.95	163,057,188.05	(1,446,683.90)
22	22200100600	MULTI PURPOSE CREDIT AGENCY	31,599,923.20	31,297,659.88	(302,263.32)
23	22700500100	JOB CREATION AND EMPLOYMENT AGENCY	9,606,919.44	9,317,946.47	(288,972.97)
24	23100300100	EKITI STATE ELECTRICITY BOARD	67,907,784.01	67,313,598.19	(594,185.82)
25	23400100100	MINISTRY OF WORKS AND TRANSPORT	281,381,724.11	280,594,613.52	(787,110.59)
26	23400400100	EKITI STATE ROAD MAINTENMENT AGENCY (EKROMA)(PUBLIC WORKS CORPORATION)	20,069,804.96	19,368,619.69	(701,185.27)
27	23800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	75,847,588.95	73,483,602.63	(2,363,986.32)
28	23800400100	BUREAU OF STATISTICS	27,571,280.94	27,037,714.51	(533,566.43)
29	25210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	31,895,666.83	31,693,737.73	(201,929.10)
30	25301000100	STATE HOUSING CORPORATION	79,548,463.61	79,281,729.91	(266,733.70)
31	25305600100	URBAN RENEWAL AGENCY	10,482,550.49	10,377,799.43	(104,751.06)
33	32600100100	MINISTRY OF JUSTICE	174,992,421.28	165,875,673.01	(9,116,748.27)
34	51700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	472,527,277.99	396,217,236.10	(76,310,041.89)
35	51700800100	EKITI STATE LIBRARY BOARD	12,930,814.29	12,477,637.88	(453,176.41)
36	51702600000	NON-TEACHING STAFF (TSC) HQ	127,370,494.60	124,851,651.52	(2,518,843.08)
37	51705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	77,031,254.07	76,479,020.69	(552,233.38)
38	51705600200	EDUCATION TRUST(ENDOWMENT) FUND	15,714,398.02	15,526,276.17	(188,121.85)
39	52100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	67,226,822.53	64,185,426.32	(3,041,396.21)
40	52110200100	HOSPITAL MANAGEMENT BOARD	2,429,194,972.29	2,382,469,602.04	(46,725,370.25)
41	52111300100	CENTRAL MEDICAL STORE	19,129,970.50	19,069,881.24	(60,089.26)
42	53500100100	MINISTRY OF ENVIRONMENT	138,423,582.36	135,428,624.57	(2,994,957.79)
43	53505300100	EKITI STATE WASTE MANAGEMENT BOARD	23,662,902.85	23,253,463.53	(409,439.32)
44	53905100100	EKITI STATE SPORT COUNCIL	55,999,588.70	55,525,754.53	(473,834.17)
45		MINISTRY FOR LOCAL GOVERNMENT, COMMUNITY DEVELOPMENT AND CHIEFTANCY AFFAIRS-STATE	64,682,505.73	64,009,958.25	(672,547.48)

46		CORPERS ALLOWANCE	13,280,192.23	0	(13,280,192.23)
		Total	7,863,543,173.75	7,652,502,399.68	(211,040,774.07)

(b) SOCIAL BENEFITS

		ACTUAL	BUDGET	
CODE	DETAILS	2020	2020	VARIANCE
		₦	₦	₦
210301	PENSION	5,827,952,948.14	5,423,375,679.78	(404,577,268.36)
210301	GRATUITY	2,632,521,941.52	400,000,000.00	(2,232,521,941.52)
	TOTAL	8,460,474,889.66	5,823,375,679.78	(2,637,099,209.88)

(c) OVERHEAD COSTS

CODE	MINISTRIES	ACTUAL,2020	BUDGETED,2020	VARIANCE
011100200700	OFFICE OF THE SPECIAL ADVISER GOVERNORS OFFICE (GH&P)	2,000,000.00	1,200,000.00	(800,000.00)
011100201700	OFFICE OF THE SPECIAL ASSISTANT (SPECIAL DUTIES)	1,100,000.00	476,280.00	(623,720.00)
011103800100	CHRISTIAN PILGRIM WELFARE BOARD	9,129,159.51	8,996,954.01	(132,205.50)
045102100100	MINISTRY OF REGIONAL DEVELOPMENT AND SPECIAL DUTIES	4,096,000.00	3,650,000.00	(446,000.00)
022700100100	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	6,400,000.00	4,800,000.00	(1,600,000.00)
023600100100	MINISTRY OF ARTS, CULTURE & TOURISM	23,645,538.00	22,000,000.00	(1,645,538.00)
023800200100	BUREAU OF STATISTICS	8,393,500.00	7,000,000.00	(1,393,500.00)
053500100200	MONTHLY SANITATION EXERCISE	42,116,000.00	8,725,000.00	(33,391,000.00)
	TOTAL	96,880,197.51	56,848,234.01	(40,031,963.50)

(d) SUBVENTIONS AND GRANTS TO TETIARY INSTITUTIONS

S/NO	ADMIN CODE	HEAD	TETIARY INSTITUTIONS/PARASTALTALS	ACTUAL 2020	BUDGET 2020	VARIANCE
				₦	₦	₦
1	051701800100	455-1200	COLLEGE OF EDUCATION - IKERE EKITI	2,419,351,162.00	2,110,423,656.00	(308,927,506.00)
2	051702100100	455-1000	EKITI STATE UNIVERSITY	4,341,389,570.42	3,149,876,344.00	(1,191,513,226.42)
3	052102600100	456-0300	EKITI STATE UNIVERSITY TEACHING HOSPITAL	3,120,000,000.00	2,389,514,295.48	(730,485,704.52)
4	051702600500	434-004	COLLEGE OF AGRICULTURE, ISAN	797,183,806.20	500,000,000.00	(297,183,806.20)
			TOTAL	10,677,924,538.62	8,149,814,295.48	(2,528,110,243.14)

(e) PURCHASE/CONSTRUCTION OF ASSETS

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
1	011100600100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	287,942,114.50	12,300,000.00	(275,642,114.50)
2	022200100100	MINISTRY OF INVESTMENT, TRADE & INNOVATION	309,774,079.87	230,000,000.00	(79,774,079.87)
3	022700100100	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	130,679,600.00	12,000,000.00	(118,679,600.00)
4	023400100100	MINISTRY OF WORKS AND TRANSPORT	10,216,674,763.81	10,167,000,000.00	(49,674,763.81)
5	051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD	5,821,536,521.83	5,609,144,970.00	(212,391,551.83)
6	051700100500	EDUCATION TRUST(ENDOWMENT) FUND	80,696,000.00	10,000,000.00	(70,696,000.00)
		TOTAL	16,847,303,080.01	16,040,444,970.00	(806,858,110.01)

3.7 EXCESS PERSONNEL COST:

It was observed that 45 (Forty-Five) MDAs and Corpses' allowance recorded excess Personnel cost totalling N211,040,774.04 in the current year. This was an alarming increase of N160,801,608.20 when compared with N50,239,165.84 reported in 2019 from only four MDAs.

Necessary approvals for the above excess expenditure had not been made available to this office contrary to the provisions of section 120 (2) of the Constitution of Federal Republic of Nigeria, 1999 (as amended).

3.8 EXCESS SOCIAL BENEFITS:

The sum of N2,232,521,941.52 was observed to be excess gratuity in the year while N404,577,268.36 was recorded as excess for pension. The whole gratuity payable for the year rather than the actual gratuity paid was taken as expenditure as required by IPSAS thus enough budgetary provisions is expected to be made for this as earlier reiterated in the previous Auditor-Generals' report. The Budget officers should take note of this in preparation of subsequent budgets.

3.9 EXCESS OVERHEAD COST:

It was observed that the actual overhead costs of some MDAS for the 2020 financial year when compared with the overhead costs budget showed an excess expenditure of N40,031,963.50 indicating a reduction of N785,080,093.72 when compared to the previous year.

Necessary approvals for the above excess expenditure had not been made available to this office contrary to the provisions of section 120 (2) of the Constitution of Federal Republic of Nigeria, 1999 (as amended).

3.10 EXCESS PURCHASE/CONSTRUCTION OF ASSETS.

Excess Capital Expenditure amounting to N806,858,110.01 was observed from 6 (Six) MDAs in the current year being an increase of N600,490,783.95 when compared with the previous year. The Ministry of Finance is expected to ensure close monitoring of budget to prevent excess budgetary expenditure.

Necessary approvals for the above excess expenditure have not been made available to this office contrary to the provisions of section 120 (2) of the Constitution of Federal Republic of Nigeria, 1999 (as amended).

3.11 CONTROL OF EXPENDITURE

Expenditure control would appear to be weak during the year under reference. There were cases of excess expenditure amounting to N6,223,140,300.60 observed in various heads of expenditure of the MDAs.

These instances of extra-budgetary expenditure revealed lapses in budgetary provisions for these expenditures and lack of monitoring of budget implementation as earlier observed in the previous report. It equally showed inefficiencies of the Finance and Accounts Officers of the MDAs to monitor their expenditures against what is provided for in the budget to ensure compliance with the approved budget.

4.0 REVIEW OF FINANCIAL STATEMENTS:

4.1 STATEMENT OF FINANCIAL PERFORMANCE:

The Statement of Financial Performance published for the period ended 31st December, 2020 showed a net deficit balance of N464,306,970.77. There was a significance decrease of N8,762,096,292.19 when compared with 2019 net surplus balance of N8,297,785,321.42. The summary of the statements is shown below:

DETAILS	2020 N	2019 N
Total Revenue generated for the year	72,720,393,266.24	81,949,655,937.53
Total Operating Expenses	(66,933,143,830.82)	(65,864,671,114.23)
Surplus from operating activities	5,787,249,435.42	16,084,984,823.30
Total Non-Operating Expenses:	(6,251,556,406.19)	(7,787,199,501.88)
TOTAL	(464,306,970.77)	8,297,785,321.42

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2020.

From the above, the revenue generated from operating activities reduced while operating expenses increased in the current year compared with previous year's figures leading to a deficit of N464,306 970.77.

It was observed that classification of expenditure did not comply strictly with NCOA despite my comments in the previous reports. Capital expenditure amounting to N2,431,114,105.25 (included in non-operating expenses) was expensed from the Statement of Financial Performance in the year because it was expended on items which could not meet IPSAS requirement for PPE. This was higher than the capital expenditure of N1,699,630,832.66 expended last year. The Budget Officers should note this for correction in subsequent years.

4.2 STATEMENT OF FINANCIAL POSITION:

4.2.1 ASSETS:

4.2.2 CURRENT ASSETS:

4.2.3 LIQUID ASSETS: (CASH AND CASH EQUIVALENT)

These are balances on cash, bank and call account (Fixed Deposit). It was observed that the number of current bank accounts maintained by the State had risen to 102 in the current year from 97 in year 2019 and 78 reported in the year 2018. The continuous increase of current bank account on yearly basis is of great concern to Audit.

From the list of Bank accounts provided in Note 27 of the 2020 financial report, it was observed that different banks were opened for the same item. Example of this is 5 accounts opened for Capital transactions alone.

The Accountant-General is hereby advised to consolidate accounts opened for the same purpose for easy management of fund. The total balance of N16,781,914,091.23 was reported for the year under review included reconciled cash book balances of MDAs and IGR collection Accounts balances as at 31st December, 2020 with the details shown below:

CASH AND CASH EQUIVALENTS:

	2020	2019
	N	N
Treasury Cash Balances	6,606,462,848.46	1,499,020,429.37
Cash Held by MDAs	9,981,143,778.05	13,856,948,182.98
IGR Collection Accounts Balances	<u>194,307,464.72</u>	<u>319,182,611.01</u>
TOTAL	<u>16,781,914,091.23</u>	<u>15,675,151,223.36</u>

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2020.

From the analysis above, there was an increase of N1,106,762,867.87 in this year's figure when compared with previous year's figure. No call account (Fixed Deposit) balance was observed at the end of the current financial year.

In the current year, no Interest on Fixed was earned as there was no fix Deposit in the year. Audit will encourage that some of the cash is properly invested to earn sizable income rather than just keeping it.

4.2.4 RECEIVABLES

The total receivables as at 31st December, 2020 stood at N4,722,001,167.01 as stated below.

	2020	2019
	N	N
Wema Shares	47,316,401.32	47,558,636.74
Advances (Car and Housing Loans)	3,110,422,617.77	3,194,056, 709.30
Local Government (Bail out)	1,399,812,147.88	1,494,181,607.32

Overpayment to NUWSRP-4	164,450,000.04	82,225,000.42
	4,722,001,167.01	4,818,021,953.78

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2020.

From the above analysis, there was a decrease of N96,020,786.77 in the current year's figure when compared with previous year's figure..

Audit observed an increase in the recoverable amount of N82,225,000.42 to N164,450,000.04 being the over deduction of the State counterpart fund to the project by FAAC. The Office of Accountant-General should recover the sum of N164,450,000.04 from NUWSRP-3 being the over-deduction. Also, the practice of recognising repayments from WEMA Shares and Local Government Bailout as revenue should be discontinued as earlier observed in the previous year's Audit report. Such repayments should only be used to reduce the appropriate receivables.

4.2.5 NON-CURRENT ASSETS:

4.2.6 INVESTMENT

Two (2) Investments with total value of N1,255,244,342.00 were recognised in the previous year and had still remained the same value in the current financial year. The note to the accounts on investment in the financial report did not show whether they were Investments in Associate, Joint ventures or Controlled Entities. This pertinent information should be disclosed in the subsequent financial reports. It is also worthy to note that these investments did not yield any income in the current year.

4.2.7 BOND SINKING FUND

The Bond sinking fund account balance as at 31st December, 2020 stood at N519,977,000.00 as against N360,674,000.00 reported in 2019 showing an increase in the bond value of N159,303,000.00

The details are as shown below:

	2020	2020
DETAILS INFLOWS:	SECOND TRANCHE N	TOTAL N
Receipt from State Government	8,606,472,000.00	
Investment Income	172,691,000.00	
TOTAL INFLOW		8,779,163,000.00
OUTFLOWS		
Payment to Bond Holders	8,124,565,000.00	
Consultants Fee	5,726,000.00	
Registrars Fees	2,258,000.00	
Management Fees	24,092,000.00	
Trusteeship Fees	92,189,000.00	
Reimbursable Fees	2,450,000.00	
Bank Charges and Courier	105,000.00	
Publication Fee	868,000.00	
Listing fees	6,933,000.00	
TOTALOUTFLOW		(8,259,186,000.00)
BALANCE		519,977,000.00

NOTE

	N
Balance as at 31/12/19	360,674,000.00
Recovery	-
Increase in Bond Sinking Fund value	159,303,000.00
Balance as at 31/12/2020	519,977,000.00

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2020.

4.2.8 FIXED ASSETS:

4.2.9 (PROPERTY, PLANT AND EQUIPMENT)

The total cost of Fixed Assets (PPE) as at 31stDecember, 2020 was N227,131,657,771.01 with details shown below:

	N
Balance as at 1 st January, 2020	171,781,663,545.82
De-recognised Assets in 2020	<u>(130, 713 893,521.84)</u>
Adjusted asset balance as at 1 st January,2020	41,067,770,023.98
Assets procured and recognised in 2020	16,999,531,240.05
2018 WIP transferred to Fixed Assets schedule in 2020	-
Government Assets recognised in 2020	169,064,356,506.98
Total cost of Fixed Assets as at 31/12/2020	<u>227,131,657,771.01</u>

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2020.

From the above analysis, the adjusted brought forward asset value of N41,067,770,023.98 was as a result of the de-recognition of asset worth N130,713,893,521.84 which was actually recognised in 2019. These assets have been re-valued and recognised to worth the sum of N169,064,356,506.98. Asset worth N16,999,531,240.05 were also procured in the year under review. However, Audit had not been able to verify the assets recognized as at the time of writing this report.

The Net Book Value of Assets (PPE) as at 31st December, 2020 was N168,528,596,854.96 after accumulated depreciation of N58,603,060,925.05 was charged on the assets.

The cost of Fixed Assets (PPE) classified as Work In-Progress as at 31st December, 2020 was N51,828,508,467.90 with details shown below:

	N
Work-in-Progress as at 1st January, 2020	41,611,833,704.09
Work-in –Progress added during the year	10,216,674,763.81
Work-in-Progress recognised in the year	-
TOTAL	<u>51,828,508,467.90</u>

The Work-In-Progress increases by additional N10,216,674,673.81 in the year under review. Audit observed that none of Work-In-progress was converted to finished Capital Assets in the year. More efforts should be put in place by the Government to ensure Work-In -Progress are converted to Capital assets for effective utilization.

Audit has not sighted the register of Government Fixed Assets maintained in line with the requirements of IPSAS Accrual which is expected to include information on their historical cost or deemed cost, usage and age. The Agency in-charge of Government Assets should make this available for verification.

4.2.10 INVESTMENT PROPERTY

The investment property showed a net book value of N12,947,265,000.00 as at 31st December, 2020 after annual Depreciation of N719,292,500.00 was charged.

4.3 LIABILITIES:

4.3.1 CURRENT LIABILITIES:

The total Current Liabilities of the State Government as at 31st December, 2020 was N33,798,752,083.86. This was a sharp increase of N10,351,126,292.72 (or approximately 44.15%) when compared with N23,447,625,791.14 reported in the previous year. This was as a result of the sum of N11,553,908,001.00 recognized in the account as Current portion of borrowings being loan repayment projection for year 2021. The details of the current liabilities are as shown below:

	2020 N	2019 N
Unremitted Deductions (Salaries)	-	-
Unremitted Taxes (FIRS) payables	-	-
Salaries and other Staff claims	4,977,800,451.35	4,977,800,451.35
Pension & Gratuity	14,628,272,663.05	14,592,690,133.05
10% Contributory Pension Scheme	-	-
Judgement Debt	829,382,226.28	1,079,768,735.28
Contractors Arrears	1,809,388,742.18	2,797,393,471.46
Grants/Subventions	-	-
Current Portion of Borrowings	11,553,908,001.00	-
TOTAL	33,798,752,083.86	23,447,652,791.1

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2020.

4.3.2 NON-CURRENT LIABILITIES:

The total Non-Current Liabilities (Long Term Borrowings) of the State Government as at 31st December, 2020 was N89,549,999,619.42 as against N86,779,019,931.49 recorded in year 2019 translating to an increase of N2,750,979,687.93 (or approximately 3.16%). The summary is as follows:

	2020	2019
	N	N
FOREIGN LOAN	37,952,880,088.04	31,508,779,063.32
DOMESTIC LOAN	51,597,119,531.38	55,270,240,868.17
	89,549,999,619.42	86,799,019,931.49

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2020.

4.3.3 DOMESTIC LOAN:

In the period under reference, the total Internal Loan obtained by the State was N9,629,669,867.43 as against N700,000,000.00 procured in 2019. During the same period the sum of N6,396,868,001.13 was paid as Domestic Loans as follows:

SN	NAME OF LOAN	PRINCIPAL REPAYMENT N	INTEREST PAYMENT N	TOTAL PAYMENT N
1	FGN Bonds	362,632,219.03	2,615,211,702.33	2,977,843,921.36

2	Bailout	94,197,707.77	251,396,631.06	345,594,338.83
3	Bond Proceeds	1,180,148,518.01	69,296,664.13	1,249,445,182.14
4	Access Excess Crude Account	65,886,229.09	204,081,355.67	269,967,584.76
5	Budget Support Fund	424,092,442.71	33,609,095.52	457,701,538.23
6	Commercial Bank Loans	1,044,305,393,.01	52,010,042.80	1,096,315,435.81
7	Commercial Agricultural Credit Scheme	94,314,425.59	89,185,346.70	183,499,772.29
	TOTAL	3,265,576,935.21	3,314,790,838.21	6,396,868,001.13

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2020.

4.3.4 FOREIGN LOAN

The Foreign Loan draw down of the State Government in the year under review amounted to N4,602,418,947.76 showing a decrease of N1,571,927,575.85 (or approximately 25.50%) when compared with 2019 corresponding figure of N6,174,346,523.61. Similar to the previous two years, the largest draw down of N2,153,063,350.42 (or approximately 46.78%) was received for 3rd National Urban Water Sector Reform Project. It however suffered a decrease N2,601,386,649.58 when compared with last year draw down of N4,754,450,000.00

In the same period, the sum of N1,399,947,795.16 was repayment made on Foreign Loan out of which N894,296,332.43 was principal repayment and the balance of N505,651,462.73 was Interest on loan.

The closing balance of foreign loan as at 31st December, 2019 was \$103,033,894.97 (as reported by DMO), when converted at official rate of N380/\$ amounted to N39,152,880,088.04 which was recognised in the year. Audit however

observed a difference of N3,935,978,409.39 when compared to balance as per account. Ministry of Finance and Accountant General's Office are to liaise with the Debt Management Office Abuja for appropriate reconciliation.

It must be noted that not all the Foreign Debts of the State Government had so far been recognised in the Financial Statements. Only those that were listed in the DMO document from Abuja were recognised. The DMO (Ekiti) should maintain the full records of all the Foreign Loans procured by the State Government.

The total Loan Repayment (Internal & External) made in the year under review was N7,796,815,796.29. On Public Debt sustainability, the DMO guidelines stipulate that the debt status of each State should not exceed 50% of Statutory Revenue in the preceding 12 months. It was observed by Audit that in the current year, the Debt-to-Income percentage of the State was 142% as at 31st December, 2020. This was an increase of 16% when compared with 2019 figure of 126%.

Other Debt Ratios are:

- (i) Ratio of Capital Expenditure to Debt Service in the Current year was 1: 0.26
- (ii) Ratio of Debt Service to Total Revenue in the year was 1:11
- (iii) Loan Repayment to Total Expenditure 9.08%

From the above calculations, the threshold would appear to have been exceeded. With low revenue base, debt service will become a herculean task. Audit is of the opinion that if the State Government continues to rely heavily on debt instruments for the financing of the State's Infrastructural needs then the debt burden of the State may reach unbearable state.

5.0 SUBMISSION OF APPROPRIATION ACCOUNTS BY MINISTRIES, DEPARTMENTS AND AGENCIES

The number of MDAs that rendered their Appropriation Accounts increased from 48 (Forty-Eight) in previous year to 67 (Sixty- Seven) in the current year. The number of MDAs that submitted before the due date of 31st March, 2020 increased

from 35 (Thirty-Five) to 67 (Sixty-seven) in the year under review. However, all MDAs are expected to submit before the due date as required by Audit Law.

The attention of the Accounting Officers of MDAs are hereby drawn to the provisions of sections 35 (4) of Audit Law (No 11) of 2014 for strict compliance. They should also note that non-submission and late submission of the appropriation accounts is an infraction of the Financial Regulations. The State Finances Office of the Ministry of Finance should act accordingly on this observation.

The Table below shows the analysis of the rendition of appropriation accounts for the year under review.

5.1 SUBMISSION OF YEAR 2019 ANNUAL APPROPRIATION ACCOUNT

S/No	MDAs	Date of Submission
1	General Administration Department	10/03/2021
2	Cabinet and Special Services Dept.	28/01/2021
3	Ministry of Information, Tourism and Values Orientation	21/01/2021
4	Office of the Auditor-General	14/01/2021
5	Office of Capacity Development and Reforms	14/01/2021
6	Office of the Surveyor General	04/02/2021
7	Bureau of Chieftaincy Affairs	16/02/2021
8	Bureau of Information and Communication Technology	09/02/2021
9	Ministry of Housing and Urban Development	25/02/2021
10	Ministry of Regional Development and Special duties	21/01/2021

11	Bureau of employment, Labour and Productivity	21/01/2021
12	Social Investment Programme	01/02/2021
13	Government House and Protocol	25/02/2021
14	Ministry of Women Affairs	09/02/2021
15	H.M.B.	08/02/2021
16	Bureau of Central Internal Audit	12/02/2021
17	Civil Service Commission	11/02/2021
18	Boundary Commission	01/03/2021
19	Ministry of Finance	09/02/2021
20	Office of Disability Affairs	29/01/2021
21	Deputy Governor's Office	22/01/2021
22	Ministry of Budget & Economic Planning	25/02/2021
23	Ministry of Agriculture	11/02/2021
24	Accountant General's Office	16/02/2021
25	Ministry of Investment, Trade & Industries	11/02/2021
26	Ministry of Education Science & Technology	12/02/2021
27	House of Assembly	01/02/2021
28	Health Insurance Scheme	04/02/2021
29	Public Defender	15/01/2021
30	Assembly Commission	28/01/2021
31	Ministry of Justice	22/01/2021
32	Ekiti State Development & Inv. Promotion	29/01/2021
33	Bureau of Statistics	19/02/2021
34	Ministry of Health	04/03/2021

35	Ministry of Health Ministry of Arts and culture	11/020/2021
36	Primary Health Care Dev. & Agency	10/03/2021
37	Urban Renewal agency.	25/01/2021
38	Ekiti State Muslim Pilgrims Welfare Board	16/02/2021
39	Micro Finance & Enterprise Dev. Agency	10/02/2021
40	Ekiti State Pension Commission	11/02/2021
41	Agricultural Dev. Programme	09/02/2021
42	Traffic Management Agency	18/02/2021
43	Mineral Resources Dev. Agency	09/02/2021
44	Directorate of Farm settlement & Peasant Farmers Dev.	12/02/2021
45	Education Trust fund	15/02/2021
46	Public Works Corporation	02/02/2021
47	Ekiti State Waste Management Authority	21/01/2021
48	Ekiti State Scholarship Board	27/01/2021
49	Ekiti Fiscal Responsibility Commission	12/01/2021
50	State aids Control Agency	04/02/2021
51	Electricity Board	16/02/2021
52	Job Creation & Employment Agency	21/01/2021
53	Ekiti State Housing Corporation.	02/03/2021
54	Fountain Agricultural Marketing Agency	02/03/2021
55	State Universal Basic Education Board	02/03/2021
56	Ekiti State Water Corporation	02/03/2021
57	Schools Agriculture & Enterprise Agency	01/02/2021
58	Sports Council	16/02/2021

59	Signage & Advertisement Agency	23/02/2021
60	Central Medical Stores	24/02/2021
61	Christian Pilgrims Welfare Board	03/02/2021
62	Pension Transitional Arrangement Department	23/02/2021
63	Staff Housing Loans Board	23/02/2021
64	Ekiti State Emergency Management Agency	09/02/2021
65	Ekiti State Library Board	19/02/2021
66	Ekiti State Independent Electoral Commission	12/01/2021
67	Ekiti State Internal Revenue Service	25/01/2021

5.2 OBSERVATIONS ON APPROPRIATION ACCOUNTS SUBMITTED BY MDAs

- (1) It was observed that there were variances between the appropriation figures submitted by MDAs to this office and figures in the DVEA books kept by the Accountant-General's Office.
- (2) Audit observed that DVEA books were not properly maintained by most of the MDAs. It was also discovered in some cases that the figures in the DVEA books were completely different from the figures reported in the Appropriation accounts submitted to this office.
- (3) Audit also observed that Ministries revalidated outstanding warrants in the previous years without a corresponding appropriation of such expenditures in the budget.

5.3 RECOMMENDATIONS:

- (1) Knowledge gaps should be identified and all public officers responsible for maintenance of vote books and other books of accounts should be trained appropriately.

- (2) The Inspectorate Unit of Accountant-General's Office must be re-invigorated to conduct regular checks on the field Officers for monitoring of their performances as some of them had narrowed their roles to fund disbursement to the detriment of other crucial roles.

6.0 CERTIFICATION OF TERMINAL BENEFITS (PENSIONS AND GRATUITIES)

In accordance with Pension Act, 808 files with total sum of N **681,236,008.80** and **N2,888,202,967.65**, for pension and gratuity respectively were treated and passed for payments in the current year.

The financial implication of the retirement/death benefits of the treated files on monthly basis is as shown below:

MONTH	NO. OF FILES	PENSION	GRATUITY
January	70	69,714,192.56	675,795,588.14
February	60	52,952,282.32	189,451,885.16
March	81	60,504,985.65	219,430,750.10
April	15	10,492,441.70	38,532,587.04
May	27	35,104,395.51	119,074,428.29
June	58	54,234,657.91	192,796,611.49
July	119	103,621,635.77	374,735,264.23
August	85	82,667,525.59	294,399,347.15
September	98	85,235,855.77	317,969,649.89
October	58	39,289,509.15	143,097,339.37
November	66	43,724,030.78	162,306,085.10
December	71	43,694,496.09	160,613,431.69
TOTAL	808	681,236,008.80	2,888,202,967.65

7.0 STATE OF THE ACCOUNTS:

7.1 FULL ADOPTION OF IPSAS ACCRUAL BASIS OF ACCOUNTING:

Ekiti State Government initiated accrual basis IPSAS on 1st January, 2017 and elected to adopt transitional exceptions in IPSAS 33 that allows it to apply deemed cost and a transitional period of up to three years.

Within the transitional relief period, the State is expected to develop models for transiting to IPSAS accrual fully. Therefore, the expected date of full adoption of IPSAS in the State is 1st January, 2020 (Now extended by 2 years). The full adoption of IPSAS has not been implemented in Financial Statements of year 2020 as the State had not been able to make a full and unreserved statement about its compliance with the Accrual basis IPSAS.

For the implementation of full adoption of IPSAS Accrual in the State, the following are considered necessary:

(1) STATEMENT OF DECLARATION

The State Government would have to make an explicit and unreserved statement about its full compliance with accrual basis IPSAS with effect from 1st January, 2022.

(2) USE OF ICT TO DRIVE IPSAS FULL ADOPTION.

There is need to put systems and software technology in place to drive IPSAS full adoption. The manual accounting system which is presently being used by the Office of Accountant-General must be phased out and be replaced with computerised accounting system that uses an efficient accounting software for recording and processing financial transactions electronically to generate reliable and timely, statutory statistical and other performance reports.

Audit observed that accounting software developed for the Accountant-General's Office last year had not been put into use by the office.

(3) PARTICIPATORY ROLES FOR MDAs

The Director of Finance and Accounts of each MDA should be made to prepare a complete set of Financial Statements at the MDA's level. The financial statements of the MDAs should now be consolidated by the office of the State Accountant-General.

7.1.1 RECOMMENDATIONS:

- (I)** The Accountant-General's Office should as a matter of urgency put into use the accounting software developed for the office to drive the full implementation of IPSAS in the State.
- (ii)** Government should revisit and ensure full completion of SIFMIS. This will facilitate the participation of all MDAs in the operations of the State financial system.
- (iii)** A standard Audit Software should also be provided for the use of the Auditor-General's Office.

7.2 BUDGET PREPARATION UNDER IPSAS ACCRUAL BASIS.

The Ministry of Budget, Economic Planning and Service delivery has a key role to play as the State is moving to the stage of full adoption of IPSAS accrual basis. Therefore, the Ministry should be well positioned to play its role efficiently and effectively.

In the year under review, Audit observed some flaws in the preparation of the budget which are discussed below:

(1.) INADEQUATE PROJECTION FOR EXPENDITURE HEAD IN THE BUDGET

The excess expenditure on Gratuity was N782,760,544.41, N1,765,021,112.11 and N1,459,386,654.86 and N2,637,099,209.88 for years 2017, 2018, 2019 and 2020 respectively. The excess expenditure recorded was a direct consequence of inadequate provisions in the budgets.

It should be noted that adequate provision is expected to be made for Gratuity and Pension due for the year rather than the actual payment as required by IPSAS accrual basis. The provisions should be made in the budget based on data submitted by PTAD.

7.2.1 RECOMMENDATIONS:

- (I) The Budget Officers should be given appropriate training to enhance their efficiency.
- (II) The Budget Officers should strictly adhere to IPSAS compliant Budget template for Budget preparation.

7.3 MISCLASSIFICATION OF CAPITAL EXPENDITURE:

Despite my comment in the previous year report, Audit still observed that Capital Expenditures were classified based on old National Chart of Accounts Codes in the budget. The aftermath effect of the misclassification in the year under review was Capital Expenditure amounting to N2,431,114,105.25 which could not meet IPSAS requirement for PPE, was expensed in the year.

7.3.1 RECOMMENDATION:

The Ministry of Budget, Economic Planning and Service Delivery should employ the new budget template based on Revised National Chart of Accounts for the preparation of subsequent year's budgets.

7.4 LATE RELEASE OF 2020 IPSAS BUDGET DOCUMENT:

Audit observed that most MDAs do not have access to 2020 IPSAS Budget which negatively affected most of end-of –the-year financial returns to the offices of Accountant-General and Auditor-General. Adequate accessibility to budget by the MDAs allows appropriate monitoring of Expenditures and helps to keep the Revenue projections in view.

Since budget document contains information which is crucial for the preparation of accounting records, it must be made available as early as possible. Even, when the hard copies had not been printed, soft-copies should be made available to MDAs for their use.

7.4.1 RECOMMENDATION:

The Ministry of Budget, Economic Planning and Service Delivery must consider early release of Budget document to MDAs as a compulsory obligation which must be fulfilled.

7.5 RECOGNITION OF ASSETS

During the year under review, part of Government Assets was recognised in the books of accounts. In line with IPSAS provisions, a Public Sector Entity (PSE) shall recognise all assets it directly exercises control over and/ or has reliable enforceable claims on. Therefore, all assets of Government including Biological, Historical and Current Assets (e.g. Inventories like Engineering Stores, Medical Stores etc) should be recognised. This is germane to full adoption of IPSAS.

Audit had earlier suggested that relevant State Professionals like Quantity Surveyors, Estate Valuers and Engineers could be involved to reduce cost implication of the process to the State.

7.5.1 RECOMMENDATION:

The process already initiated whereby part of Government assets were recognised should continue until all assets of Government are identified, valued and recognised in line with IPSAS accrual provisions.

7.6 TRANSFERS FROM LOCAL GOVERNMENT:

Audit observed that revenue inflows from the State Joint Local Government Account (SJLGA) to some MDAs were excluded in the Revenue Head in 2020 accounts. The Revenue inflows were part of 1.8% of Statutory Allocation to Agencies and Parastatals allocated through SJLGA to Ministry of Local Governments, Office of Accountant-General and Office of Auditor-General for Local Governments which amounted to N85,245,733.78, N17,616,092.41 and N18,616,092.41 respectively in the year under review.

Both the revenue and expenditure were neither included in the 2020 Budget Estimates nor shown in the Appropriation Accounts of these MDAs. The failure to properly account for such revenue and expenditure constituted a gross understatement of facts in the Financial Statements.

7.6.1 RECOMMENDATION:

The Accounting Officers of the affected MDAs should inform the Budget Ministry of these revenues in their MDAs.

The attention of the Budget Officers is hereby drawn to these revenues to accommodate them in the budget estimates during budget preparation or budget review exercise.

7.7 10% STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCILS FROM INTERNALLY GENERATED REVENUE.

The Local Government Councils in the State are entitled to 10% of all Internally Generated Revenue of the State. In the current year, the Financial Reports of the Accountant-General revealed that the sum of N10,557,553,944.73 was the amount generated as IGR. The ten percent (10%) Statutory Allocation to Local Government Councils from this amount is N1,055,755,394.47. Despite my comments in the previous reports and a query with Number AQ/SLJA/01/2019 dated 13th March, 2020 in issued to the State Accountant- General on non-rendition of 10% of State IGR to the State Local Government Accounts for 2019. There was no evidence that this amount had been released to the Local Government Councils in the State.

7.8.1 RECOMMENDATION:

Compliance with extant provisions of the law will further enhance growth and development of the Local Government Council areas.

7.9 UNAPPROPRIATED EXPENDITURE:

WORLD BANK PROJECTS:

It was observed by Audit that the draw downs on these projects were captured in the Budget as part of Total Revenue Estimates. In the current year, the sum of N23,840,933,058.00 was projected as revenue from International Loans / Borrowing Receipt.

However, the Capital costs of the specific projects for which the loans were received were never provided for in the budget estimates.

7.9.1 RECOMMENDATIONS:

- (i) The attention of the Budget Officers is hereby drawn to expenditure of this nature to accommodate them into the budget estimates during budget preparation or budget review exercise.
- (ii) The Accountants who fail to draw the attention of the concerned Officers to expenditures of this nature should be sanctioned.

7.10 REVENUE GENERATED BUT NOT CAPTURED BY IGR PLATFORM

Despite my repeated comments in the past Auditor-General's Reports on this issue, the recommendation that all data on State IGR should be submitted to SIRS for record purposes by the Treasury or any other special Agency that collected any revenue in the State on monthly or quarterly basis had not been implemented. Non-inclusion of these revenues in the IGR platform of SIRS may fuel the speculation that these revenues were collected and misappropriated.

Now that the IGR of some Parastatals and Institutions were consolidated with the Normal State IGR in the Financial Statements, the data on these Institutions' IGR should be forwarded to the SIRS so that its records would reflect them. By this, the Internal Revenue Service IGR Report would reflect what is reported in the Financial Statements of the State.

7.10.1 RECOMMENDATION:

Submission of all data on State IGR to SIRS is germane to declaration of accurate and correct IGR figure for the State.

7.11 OUTSTANDING LOSSES:

Outstanding losses which amounted to **N107,384,799.20** and reported as **Appendix 'A'** were yet to be attended to by some of the affected MDAs despite repeated comments on the issue in past reports. The Accounting Officers of the affected MDAs had made no effort to recover the losses. The Public Accounts Committee is urged to take necessary action as recommended in **Appendix 'A'**

7.12 DEFRAYING PUBLIC DEBTS IN EKITI STATE

The Accountant-General's disclosure of Public debt is always found to be deficient yearly. The consequence is that Government's attention is not drawn to some elements of the debt which may impact on good governance. Outstanding salaries/emoluments disclosed have not been including unpaid furniture allowances.

Audit is of the opinion that Government debts in this regard should not be allowed to continue to accumulate; rather a strategy should be put in place to tackle the payment. It is suggested that the furniture allowance should be categorised as follows:

- (i) Amount owed before the inauguration of this Administration
- (ii) Furniture allowance falling due since the advent of this Administration.

Those falling due now should be paid as they fall due while those owed before this Administration should be settled as the officer retire instead of cumulating all the debts on gratuity.

In my opinion, those paid will wish the Government well and use the money to affect Ekiti State economy positively. Also the pressure on gratuity will be reduced as it is easier to pay a few officers monthly than settling the accumulated gratuities later.

7.13 REVIEW OF THE FINANCIAL ADMINISTRATION

There is the need to review the current Financial Administration being used in the State to reflect the newly introduced Accounting standards and establishment of Central Internal Audit. It is observed that copies of the current Financial Administration are no longer available as those who wanted to buy could not get them at Civil Service Commission or at Office of Establishments and Service Matters.

7.13.1 RECOMMENDATION:

The present copy of the Financial Administration could be made available on the website of Ekiti State Government for any user to download.

7.14 OUTSTANDING ISSUES IN PREVIOUS AUDITOR-GENERAL'S REPORT

Many issues raised and recommendations made in the past Auditor-General's Reports were left unattended to by the concerned MDAs. It must be noted here that the essence of the Auditor-General's Report is to expose the weaknesses and flaws in the Financial Management System and to recommend ways to strengthening same to ensure transparency and accountability in the management of public finances which is the hallmark of good governance.

Therefore, issues raised and recommendations made in Auditor-General's Report should be promptly attended to by the concerned MDAs.

7.15 POSITION OF ACCOUNTS IN EDUCATIONAL INSTITUTIONS/PUBLIC SECONDARY SCHOOLS.

The accounts of Two Hundred and Five (205) Public Secondary, Technical and Special Schools for the year 2019/2020 had been checked with the necessary corrections made by this Office. Out of Two Hundred and Five (205) public schools in the State, One Hundred and Seventy-Three (173) schools had been audited while Thirty-two (32) schools were yet to be audited as at the time

of writing this report. However, most of the anomalies mentioned in paragraph (2) of the 2008 Auditor-General's Report still remain.

It is equally sad to note that no effort was made to recover the outstanding amount of N107,384,799.00 and ₦11,271,572.70 being loss of fund reported in paragraph a (b) of the 2009 Auditor-General's Report and included in this Report as **Appendixes 'A' and 'B'** while **Appendix 'C'** contains the current position of the accounts of all Public Secondary Schools in the State.

7.16 TERTIARY INSTITUTIONS

The state of the accounts of the Tertiary Institutions in the State is as listed below:

S/N	INSTITUTION	PERIOD
1	Ekiti State University, Ado-Ekiti	31 st December, 2018
2	College of Education, Ikere-Ekiti (Now Olumilua University of Education)	31 st December, 2015
3	College of Health, Science & Technology, Ijero	31 st December, 2019
4	Ekiti State College of Agriculture and Technology	Just Established in 2020

7.17 ISSUES REQUIRING GOVERNMENT ATTENTION IN THE OFFICE OF THE STATE AUDITOR-GENERAL

7.17.1 AUDIT STAFF TRAINING AND DEVELOPMENT

Staff training and development is essential to enhance the productivity of any establishment as employees learn specific knowledge or skills to improve performance. To keep staff abreast of innovations in Accounting and Auditing,

Government should train more staff especially in the area of ICT, Forensic Audit, IPSAS Accrual, Risk based Auditing, Taxation, Project Monitoring and overseas training organised by INTOSAI to update their knowledge. I wish to acknowledge here that the Office is now deriving benefits from the training provided for few members of staff. The trained staffs are adding value to the Office.

7.17.2 FINANCE:

The Office of the State Auditor-General was not adequately funded in the year under review and this had affected the capacity of the Office to discharge its duties efficiently.

There is no doubting the fact that Audit stands as the interface between the Government and the Public. Audit is the only constitutionally established body that gives credibility to the Finances of the Government before the Public. Therefore, such an Office should be adequately funded for efficiency and effectiveness.

My Office should be funded in equal monthly instalments once budget is approved by the House of Assembly as stated in the State Audit Law section 41(3) to guarantee some level of financial independence and as practiced by other States.

7.17.3 AUDIT LAW

Good governance has its bedrock in accountability and independent audit institutions. Though, the Office of the Auditors- General in Nigeria are granted independence by the provisions of sections 85 and 125 of the 1999 Constitution as amended, much still has to be done in giving effect to the spirit of the Constitution.

The State Government took the right step towards the passage of Audit Bill into Law in 2014. Whatever expedient reviews that have to be carried out on the Law to allow for its full implementation should be speedily concluded. Without the full implementation of the Audit Law, the Auditor-General lacks the desired practical independence.

7.17.4 ACCOMODATION:


The present Headquarter Office can only accommodate the Directors and the Deputies. There is the need to provide accommodation for the remaining staff for convenience and efficiency.

7.17.5 STAFF DISPOSITION:

The staff strength of the Office remained grossly inadequate. It shall therefore be appreciated if existing vacant positions are filled by the State Government to enhance efficiency and effectiveness.

7.17.6 OFFICIAL CARS:

Presently, the Directors have no Official cars despite the fact that they have to attend meetings, conferences and seminars within and outside the State in furtherance of the performance of their official duties. Official cars should be provided for the Directors for optimal performance.


29/6/21

Adeuya Victor Oluwole (ACarb, CFA, ACA)
Auditor-General,
Ekiti State.

APPENDIX 'A'
DETAILS OF LOSS OF FUND AS AT 31ST DECEMBER, 2020.

MINISTR/AGENCY	Ref NO	AMOUNT INVOLVED ₦	AMOUNT RECOVERED ₦	OUTSTANDING BALANCE ₦	NAMES OF OFFICER INVOLVED	REMARKS
MINISTRY OF JUSTICE	EK/GJS/2/1	103,942.00	-	103,942.00	Mr.FemiOmotayo	No recovery
MINISTRY OF JUSTICE	EK/GL/MJS/1/5	214,927.61	-	214,927.61	Mr.FemiOmotayo	No recovery
EKITI SPEB	EK/GL/ESTAB/1/3	41,000.00	-	41,000.00	Mr.E.O.Alo	No recovery
BULK PURCHASE VENTURES	EK/GL/BPV/1/3	660,950.00	-	660,950.00	Mr. P.O. Orimolade	No recovery
BULK PURCHASE VENTURES	EK/ GL/BPV/2/4	98,970.00	-	98,970.00	Mr M.A Alade	No recovery
OFFICE OF MILITARY ADMINISTRATION	EK/ GL /GKP/1/29	210,980.00	-	210,980.00	Mr.O.O Oluyede	No recovery
MINISTRY OF WORKS AND TRANSPORT	EK/ GL/SHLB /1	1,529,267.03	-	1,529,267.03	Mr.O.O oluyede	No recovery
MINISTRY OF EDUCATION	EK/GL/MED/1/97	250,000.00	-	250,000.00	Mr. C. O Afolayan	Under correspondence
B.S.E.S	EK/ GL	46,176.00	-	46,176.00	Mr Olu	Under correspondence

	/BSES/1/2003				Akerele	e
B.S.E.S	EK/ GL /BSES/5/2003	615,000.00	-	615,000.00	Messer Martins Ayoola and Others	Full Recovery
B.S.E.S	EK/ GL /BSES/6/3002	521,000.00	-	521,000.00	Mr Abiodun Ola Ofe	No recovery
C.U.D.A	EK/GL/CUDA/1/3	8,096,217.96	-	8,096,217.96	Messer I.A Ilori and Others	No recovery
C.U.D.A	EK/GL/CUDA/14/4	5,201,642.08	-	5,201,642.08	Mrs Falodun And Mr Akinyemi	No recovery
MIN.OF EDUCATION	EK/GL/MED/2	1,041,730.00	-	1,041,730.00	Mr.K boluwade	No recovery
ACC. GEN. OFFICE	EK/GMD/AG/6/84	2,767,901.00	-	2,755,901.00	Mr P. Adeniyi	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	449,500.33	191,756.00	257,744.33	Mr. J.O Ajayi	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	723,942.66	150,000.00	573,942.66	Mr. J.O Olofin	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	284,366.89	32,000.00	252,366.89	Mr. J.O Ogunmiloye	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	361,965.51	12,000.00	349,965.51	Mr. J.A Morakinyo	Not fully recovered

ACC. GEN. OFFICE	EK/GMD/AG/6/84	1,105,000.00	-	1,105,000.00	Mr. P Omotoso	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	608,052.00	100,000.00	508,052.00	Mr E.T Olaiya	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	55,000.00	20,000.00	35,000.00	Mr S.A. Ojo	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	1,211,756.41	400,000.00	811,756.41	Mr.Omoloje	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	50,000.00	42,000.00	8,000.00	Mr. E. Abiodun	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	76,000.00	60,000.00	16,000.00	Mr. N.A Adegbaje	Not fully recovered
B.I.R	EK/GL/BIR/2006	3,417,567.72	996,000.00	2,421,509.72	Mr. S.O. Abe	Not fully recovered
GAD	EK/GLS/GAD/02/2007	10,000,000.00	-	10,000,000.00	Pastor F.I Akinluyi	No recovery
GAD	EK/GLS/GAD/03/2007	47,550,000.00	-	47,550,000.00	Pastor F.I Akinluyi	No recovery
EKROMA	EK/GL/EKROMA/1/2006	4,700,000.00	-	4,700,000.00	Mr.TayoOke	No recovery
SEPA	AQ/SEPA/02/1/18	15,600,000.00	-	15,600,000.00	Mr. Agana O.S (PM)	No Recovery
	TOTAL	107,591,555.20	206,756.00	107,384,799.20		

APPENDIX 'B'

OVERLOADING OF SALARY PAYMENT VOUCHERS OF PUBLIC SECONDARY SCHOOLS IN EKITI STATE

S/NO	NAME OF SCHOOL	PERIOD OF LOSS	AMOUNT INVOLVED ₦	TOTAL RECOVERY ₦	AMOUNT OUT-STANDING ₦	PRINCIPAL'S NAME	BURSAR'S NAME	REMARK
1	Osi Jnr. H/S, Osi-Ekiti	Nov.-Dec.,2006	94,000.00	-	-	Mr. F.A. Ogunnike	Mr.Abolarin	
2	Elo Jnr. H/S, AiyetoroEkiti	Apr.-Jun.,2008	90,000.00	90,000.00	-	Mr.Adeosun	Mr. B. E. Oye	
3	Ojo-Ugbole Jnr. H/S, IgboleEkiti	June,2008	42,174.58	-	42,174.58	Mr.C.A. Ajiniran	Miss Isiaka S. B.	
4	Orin Jnr. H/S, Orin Ekiti	Apr.-Jun., 2008	78,700.68	-	-	Mr.J.K. Adeleye	Mr.Abolarin O.	
5	Arinjale Com. Jnr H/S, IseEkiti	May-Jun.,2008	64,960.00	64,960.00	-	-	Mr.O.J.Ojo	
6	Obada Jnr. H/S, IseEkiti	Jan., 2008	40,999.99	-	40,999.99	-	Mr. S. K. Oni	
7	United Comp. Snr. H/S, IseEkiti	Apr.,2006-Jun.,2008	1,755,017.13	-	1,755,017.13	Mr.S.S. Alarde	Mr. Y. A. Adegbola	
8	United Comp. Jnr. H/S, IseEkiti	Jul.2007-Jun.,2008	731,907.07	-	731,907.07	Mr.M.A.Abegunde	Mr.C. Owonifari	

9	Ise Comp. Snr. H/S, IseEkiti	Apr.2006-Jul.,2008	1,247,932.45	-	1,247,932.45	Mr. S. Olowolafe	Mr.S. Ekundayo	
10	OgbeseSnr. H/S, IseEkiti	Dec.2006-Jun.2008	3,029,276.47	-	3,029,276.47	Mr. O. Faturoti	Mr.M. A. Afuye	
11	Ise Comp. Jnr. H/S	Mar. 2008	27,759.61	-	27,759.61	Mr E.O.Ojo	Mr. E.M Asubiojo	
12	Akinluse Com. Snr. H/S, IseEkiti	Feb. – Mar. 2008	136,486.69	96,000.00	40,486.69	Mr.B.O. Alabi	Mr.Anjorin	
13	Comm. Snr. OrunEkiti	May 2008	20,000.00	20,000.00	-	Mr.Oyebanji	Mr. S.M Faaji	
14	Comm. Ser. H/S, AyegbajuEkiti	July 2006	81,724.16	82,210.00	(484.84)	Mr. M.A Onurin	Mr.Owolabi	Rec. 31/11/06
15	Itaji Comm. Snr. Girl/S, ItajiEkiti	Apr. – Jun. 2008	300,464.08	300,000.00	464.08	Mr.Ogunleye	Mr.Odeyemi	
16	St. Augustine Com. OyeEkiti	April 2008	46,264.26		46,264.26	Mr. A.T. Ogunruku	D.O. Fashiku	
17	Unity Jnr. H/S, OgotunEkiti	Nov. 2006	23,989.24	24,000.00	(11.00)	Mr Ayeni	Mr.Ayeni	Rec. 25
18	Omoeye Jnr. H/S, IgbaraOdoEkiti	Jun. 2008	201,000.00	202,000.00	(1,000.00)	Mr. G.A. Jegede	Mr.Akinluya	Rec
19	IlaweSnr. H/S, IlaweEkiti	May 2008	59,029.78	50,000.00	9,029.78	Mr. F.B. Babalola	Mr.Ogunleye	
20	Mary Hill Boys H/S, Ado Ekiti	Mar.2006- Mar. 2008	112,773.91		112,773.91	-	Mr R.O.Fajenbo	

							la	
21	Ikere Jnr. H/S, IkereEkiti	Jul-Dec. 2007	302,080.68	101,700.00	200,380.68	Mr.Olatunji&Mr. Olajide	Amos Kolawole	
22	A.C. Comp. Jnr. H/S, IkereEkiti (I)	Mar – Jun. 2008	482,896.89	255,140.00	227,756.89	Mrs. F.W. Anifowose	Mr H.F Balogun	
23	A.C Comp. Jnr. H/S IkereEkiti (II)	Apr. 2006 – Feb. 2008	822,451.02	-	822,451.02	Mrs. F.W. Anifowose	Mr H.F Balogun	
24	Emure Model Jnr. H/S, EmureEkiti	Mar. – May 2008	178,663..50	150,000.00	28,663.50	-	Mrs. W.O. Arinde	
25	EporoSnr. H/S, EporoEkiti	May 2008	43,510.00	60,000.00	(16,490.00)	-	Mr. E.A Oyewole	
26	IjalokeSnr. H/S, EmureEkiti	Feb. 2008	20,290.00	20,000.00	290.00	-	Mr.Ogundar e	
27	St Michael's Cath. Jnr. G/S, EfonEkiti	Feb – May 2008	239,996.52	-	239,996.52		Mr.T.T. Oladeji	
28	EfonSnr. H/S, EfonEkiti	Feb-May 2008	275,880.98	275,000.00	(111.02)	Mr.Adeniyi	Mr.O. Adesola	
29	Iloro Com. Jnr. H/S, IloroEkiti	2006 L/B & Feb. 2008	37,004.44	-	37,004.44	Mr F.F. Ojo	Mr.D.O. Adeosun	
30	Ekamefa Com. Snr. H/S, Ape AraEkiti	June, 2008	60,748.38	61,000.00	(251.62)	Mr. S.A Ogunleye	Mr.J.O. Faola	
31	Odoowa Com. H/S, OdoowaEkiti	May – June 2008	199,007.17	-	199,007.17	Mr. J.O. Kolawole	Mr.I.OAfplab i	
32	Ipoti Jnr. H/S, IpotiEkiti	May - June	129,952.22	-	129,952.22	Chf. J.A.Ajiteru	Mr.J.O.	

		2008					Adeogun	
33	IpotiSnr. H/S, IpotiEkiti	June 2008	76,314.55	-	76,314.55	Mr. W.B. Ojo	Mr.L.O Agunbiade	
34	Ijanmodu Comp. H/S, IjanEkiti	Jan. 2007	25,017.02	-	25,017.02	Mr.Oguntimehin	Mrs.O.A Akinyede	
35	Aisegba Com. Jnr. H/S, AisegbaEkiti	May 2007 – Mar. 2008	1,140,074.18	189,000.00	951,074.18	Mr.Aruleba	Mr.F. Asepari	
36	Ileowuro Jnr H/S AgbadoEkiti	Jul. 2006	80,484.74	-	80,484.74	Mr. J.O. Agbebam	Mr.A. Adaramodu	
37	Ayeteju Com. Jnr. H/S, IroEkiti	Feb. – Jul. 2007	226,678.64	-	226,678.64	-	-	
38	Edu Jnr. H/S, ErioEkiti	May 2008	50,000.00	-	50,000.00	Mr.Onipede	Mrs.Omotola	
39	Edu Jnr. H/S, ErioEkiti	May 2008	18,317.39	20,000.00	(1,682.61)	Rev. E.A. Ige	Mr.W.O. Fagbamila	
40	Aramoko Jnr. H/S, Aramoko	May 2008	50.000	-	50.000	?	?	
41	OloketuyiMem. Jnr. H/S, IgbemoEkiti	Sept. 2006	16,286.71	-	16,286.71	Mrs. Awe	Mrs.R.SOjo	
42	Egirioko Jnr. H/S, IyinEkiti	Jun. 2007 – Mar. 2008	312,260.67	-	312,260.67	Elder Fadore	AdemiluaOjo	
43	Eyemote Jnr H/S, IyinEkiti	May, 2008	44,112.36	-	44,112.36	Mrs.Adewale	Mrs.Aluko	
44	Iworoko CHS,	Mar. 2008	71,916.34	-	71,916.34	Chf. Bamigboye	Mrs.Aguda	

	IworokoEkiti							
45	Ekiti Bapt. Jnr H/S IgedeEkiti	Apr. – May 2008	300,000.00	300,000.00	-	Mrs M.A. Jegede	Adeosun	
46	AmunuSnr. H/S, OmuoEkiti	Oct. 2006 – Jan.	50,672.30	-	50,672.30	-	Mr.Fadipe	
47	Ekamefa Comp. Jnr. H/S, IlasaEkiti	May 2006, Nov. 2007 & Oct. 2008	47,362.66	-	47,362.66	Mr.Bolarinwa	J.B. Aladesuyi	
48	Obedu Com. Snr. H/S, IsinbodeEkiti	Jan. 2007 & Feb. 2008	71,880.94	-	71,880.94	Mr.Oloodoye	Mr.Odetoye	
49	OmuokeSnr. H/S, OmuoEkiti	Nov – Dec. 2006	75,262.30	-	75,262.30	-	Mr.P.S. Akeju	
	TOTAL		13,633,582.70	2,361,010.00	11,271,572.70			

APPENDIX 'C'

LIST OF AUDITED SCHOOLS FOR 2019/2020 ACADEMIC SESSION

DEPARTMENT OF OUTSTATIONS

S/NO	SCHOOLS	DATE LAST AUDITED	REMARKS
1	Oloketuyi Memorial G/S Igbemo	31/08/2020	Report Issued
2	A.U.D Comp. High Schl; Ado-Ekiti	31/8/2020	Report Issued
3	Ado Comm. High Schl; Ado-Ekiti	31/8/2020	Report Issued
4	Ado Grammar Schl; Ado-Ekiti	31/8/2020	Report Issued
5	All Souls Anglican Grammar Schl; Ado-Ekiti	31/8/2020	Report Issued

6	Anglican High Schl; Ado-Ekiti	31/8/2020	Report Issued
7	Are/Afao Comp. High Schl; Are Afao-Ekiti	31/8/2020	Report Issued
8	Awo Comm. Comp. High Schl; Awo-Ekiti	31/8/2020	Report Issued
9	Baptist Comp. High Schl; Ado-Ekiti	31/8/2020	Report Issued
10	C.A.C. Comp. High Schl; Ado-Ekiti	31/8/2020	Report Issued
11	Christ Girls Schl; Ado-Ekiti	31/8/2020	Report Issued
12	Christ School, Ado-Ekiti	31/8/2020	Report Issued
13	Egiri Oke High Schl; Iyin-Ekiti	31/8/2020	Report Issued
14	Ekiti Baptist High Schl; Igede-Ekiti	31/8/2020	Report Issued
15	Esure Community High Schl; Esure-Ekiti	31/8/2020	Report Issued
16	Eyemote Comp. High Schl; Iyin-Ekiti	31/8/2020	Report Issued
17	Igbemo Community High Schl; Igbemo-Ekiti	31/8/2020	Report Issued
18	Ikingbinsin/Olorunda Comm. High Schl; Ado-Ekiti	31/8/2020	Report Issued
19	Iropora Community High Schl; Iropora	31/8/2020	Report Issued
20	Iworoko Comm. High Schl; Iworoko-Ekiti	31/8/2020	Report Issued
21	Mary Hills Boys High Schl; Ado-Ekiti	31/8/2020	Report Issued
22	Mary Immaculate Grammar Schl; Ado-Ekiti	31/8/2020	Report Issued
23	Muslim College Grammar Schl; Ado-Ekiti	31/8/2020	Report Issued
24	Okunsusi Jemiriye High Schl; Igede-Ekiti	31/8/2020	Report Issued
25	Olaoluwa Muslim Grammar Schl; Ado-Ekiti	31/8/2020	Report Issued
26	Ajinare Grammar School, Ido Ile-Ekiti	31/8/2020	Report Issued
27	Alamoye Community High School, Aramoko-Ekiti	31/8/2020	Report Issued
28	Anglican Grammar Schl; Efon Alaaye	31/8/2020	Report Issued
29	Apostle Babalola High School, Efon Alaaye	31/8/2020	Report Issued
30	Aramoko District Comm. High Schl; Aramoko-Ekiti	31/8/2020	Report Issued
31	Erinayonigba High Schl; Erinjiyan-Ekiti	31/8/2020	Report Issued
32	C.A.C. Grammar School, Efon Alaaye	31/8/2020	Report Issued
33	Community Grammar School, Aramoko-Ekiti	31/8/2020	Report Issued

34	Community High School, Erinjiyan-Ekiti	31/8/2020	Report Issued
35	Community High School, Okemesi-Ekiti	31/8/2020	Report Issued
36	Edu High School, Erio-Ekiti	31/8/2020	Report Issued
37	Efon High School, Efon Alaaye	31/8/2020	Report Issued
38	Fabunmi Memorial High School, Okemesi-Ekiti	2019/2020	Report Issued
39	Ikogosi High School, Ikogosi-Ekiti	31/8/2020	Report Issued
40	Ile Ona Community High Schl; Aramoko-Ekiti	31/8/2020	Report Issued
41	Ipole Iloro Community High Schl; Ipole Iloro-Ekiti	31/8/2020	Report Issued
42	Okemesi Grammar Schl; Okemesi-Ekiti	31/8/2020	Report Issued
43	St. Michael Catholic Grammar Schl; Efon Alaaye	31/8/2020	Report Issued
44	Aaye Methodist Comp. High Schl; Aaye-Ekiti	2019/2020	Report Issued
45	Ekiti Parapo College, Ido-Ekiti	2019/2020	Report Issued
46	Elo High Schl; Ayetoro-Ekiti	2019/2020	Report Issued
47	Ifaki Grammar Schl; Ifaki-Ekiti	2019/2020	Report Issued
48	Ifisin Community High Schl; Ifisin-Ekiti	2019/2020	Report Issued
49	Ilogbo High Schl; Ilogbo-Ekiti	2019/2020	Report Issued
50	Methodist Girls' High Schl; Ifaki-Ekiti	2019/2020	Report Issued
51	Notre Dame High Schl; Usi-Ekiti	2019/2020	Report Issued
52	Oganganmodu Grammar Schl; Ido-Ekiti	2019/2020	Report Issued
53	Ojo Ugbole High Schl; Ugbole-Ekiti	2019/2020	Report Issued
54	Ora Community High Schl; Ora-Ekiti	2019/2020	Report Issued
55	Osi Community High Schl; Osi-Ekiti	2019/2020	Report Issued
56	Babalola Aborisade Usi High Schl; Usi-Ekiti	2019/2020	Report Issued
57	Ara Comprehensive. High Schl. Ara	31/8/2020	Report Issued
58	Ayegunle/Temidire Comp. High Schl; Ayegunle-Ekiti	31/8/2020	Report Issued
59	Ayetoro/Iloro Community High Schl; Iloro-Ekiti	31/8/2020	Report Issued
60	Babatope Memorial Grammar Schl; Ikoro-Ekiti	31/8/2020	Report Issued
61	C.A.C. Secondary Schl. Ijero	2019/2020	Report Issued

62	Doherty Memorial Gramm. School, Ijero.	31/8/2020	Report Issued
63	Eso Obe Comp. High Schl; Ikoro-Ekiti	31/8/2020	Report Issued
64	Ijero High Schl; Ijero-Ekiti	31/8/2020	Report Issued
65	Ilukuno Grammar School; Ilukuno	31/8/2020	Report Issued
66	Ipoti Comm. High Schl, Ipoti	31/8/2020	Report Issued
67	Ipoti High Schl. Ipoti-Ekiiti	31/8/2020	Report Issued
68	Iroko Comp High Schl; Iroko-Ekiti	31/8/2020	Report Issued
69	Odo Owa Comp. High Schl; Odo Owa Ekiti	31/8/2020	Report Issued
70	Oke Oro Comm. High Schl; Oke Oro-Ekiti	31/8/2020	Report Issued
71	Orisunmibare Comprehensive High Schl; Ijero-Ekiti	31/8/2020	Report Issued
72	A.U.D Comp. High Schl; Ikere-Ekiti	31/8/2020	Report Issued
73	Adetunji Ajayi Secondary Schl; Ise-Ekiti	31/8/2020	Report Issued
74	African Church Comp. High Schl; Ikere-Ekiti	31/8/2020	Report Issued
75	Ajebamidele Comm. High Schl. Ise	31/8/2020	Report Issued
76	Ajolagun High Schl; Ikere-Ekiti	31/8/2020	Report Issued
77	Akinluse Comp. High Schl; Ise-Ekiti	31/8/2020	Report Issued
78	Amoye Grammar Schl; Ikere-Ekiti	31/8/2020	Report Issued
79	Annunciation School, Ikere-Ekiti	31/8/2020	Report Issued
80	Arinjale Comp. High Schl; Ise-Ekiti	31/8/2020	Report Issued
81	Eleyo High Schl; Ikere-Ekiti	31/8/2020	Report Issued
82	Emure Model High Schl; Emure-Ekiti	31/8/2020	Report Issued
83	Eporo High Schl; Emure-Ekiti	31/8/2020	Report Issued
84	Ikere High Schl; Ikere-Ekiti	31/8/2020	Report Issued
85	Irepodun Community High Schl; Ikere-Ekiti	31/8/2020	Report Issued
86	Ise Comprehensive High Schl. Ise	31/8/2020	Report Issued
87	Obada High Schl; Obada-Ekiti	31/8/2020	Report Issued
88	Ogbese High Schl; Ise-Ekiti	31/8/2020	Report Issued
89	Orija High Schl; Emure-Ekiti	31/8/2020	Report Issued

90	Orun Community Grammer Schl. Orun	31/8/2020	Report Issued
91	St. Loius Grammar Schl; Ikere-Ekiti	31/8/2020	Report Issued
92	United Comp. High Schl; Ise-Ekiti	31/8/2020	Report Issued
93	A.U.D High Schl. Ikole	31/8/2020	Report Issued
94	Ayebode High Schl; Ayebode-Ekiti	31/8/2020	Report Issued
95	Community High Schl; Ara/Ikole-Ekiti	31/8/2020	Report Issued
96	Community High Schl; Irele-Ekiti	31/8/2020	Report Issued
97	Community High Schl; Itapaji-Ekiti	31/8/2020	Report Issued
98	Community High Schl; Oke Ako	31/8/2020	Report Issued
99	Egbeoba High Schl; Ikole-Ekiti	31/8/2020	Report Issued
100	Fiyinfolu High Schl. Ayedun	31/8/2020	Report Issued
101	Holy Apostolic High Schl; Ikole-Ekiti	31/8/2020	Report Issued
102	Ijesha Isu Comp. High Schl; Ijesa Isu-Ekiti	31/8/2020	Report Issued
103	Ikole City College, Ikole-Ekiti	31/8/2020	Report Issued
104	Irepodun High School, Ipao	31/8/2020	Report Issued
105	Itapaji High School, Itapaji	31/8/2020	Report Issued
106	Odo Oro Community High Schl; Odo Oro-Ekiti	31/8/2020	Report Issued
107	Odundun High Schl; Ayedun-Ekiti	31/8/2020	Report Issued
108	Orin Odo Community High Schl; Orin Odo-Ekiti	31/8/2020	Report Issued
109	St. Mary's Grammer Schl. Ikole	31/8/2020	Report Issued
110	Alarelu Comp. High Schl; Igbara Odo-Ekiti	31/8/2020	Report Issued
111	Community High Schl; Igbara Odo	31/8/2020	Report Issued
112	Corpus Christi College; Ilawe-Ekiti	31/8/2020	Report Issued
113	Ilawe Grammar Schl Ilawe-Ekiti	31/8/2020	Report Issued
114	Ogotun High Schl. Ogotun	31/8/2020	Report Issued
115	Ogotun Unity high Schl; Ogotun-Ekiti	31/8/2020	Report Issued
116	Ojorube Grammar Schl; Ogotun-Ekiti	31/8/2020	Report Issued
117	Omoeleye Comp. High School, Igbara Odo	31/8/2020	Report Issued

118	Oniwe Comp. High Schl; Ilawe-Ekiti	31/8/2020	Report Issued
119	United High Schl; Ilawe-Ekiti	31/8/2020	Report Issued
120	Aisegba Community Grammar Schl; Aisegba-Ekiti	31/8/2020	Report Issued
121	Aisegba Comprehensive High Schl; Aisegba-Ekiti	31/8/2020	Report Issued
122	Amunu Comprehensive High Schl.	31/8/2020	Report Issued
123	Ayo Daramola Memorial Grammar Schl; Ijan-Ekiti	31/8/2020	Report Issued
124	Community Grammer Schl. Ikota	31/8/2020	Report Issued
125	Ileowuro High Schl. Agbado	31/8/2020	Report Issued
126	Iro Ayeteju Comprehensive High Schl. Iro	31/8/2020	Report Issued
127	Isedo Comprehensive High Schl. Omuoook	31/8/2020	Report Issued
128	Methodist High Schl; Isinbode-Ekiti	31/8/2020	Report Issued
129	New Era College, Ode	31/8/2020	Report Issued
130	Obedu community Grammar Schl. Isinbode	31/8/2020	Report Issued
131	Ode High Schl; Ode-Ekiti	31/8/2020	Report Issued
132	Omuo Oke Grammar Schl; Omuo Oke	31/8/2020	Report Issued
133	Aaye Oja Community High Schl; Aaye Oja-Ekiti	31/8/2020	Report Issued
134	Amure Comp. High Schl; Ikun-Ekiti	31/8/2020	Report Issued
135	Epe Community High Schl; Epe-Ekiti (MOBA)	31/8/2020	Report Issued
136	Erinmope High Schl; Erinmope-Ekiti	31/8/2020	Report Issued
137	Ewu Comprehensive High Schl; Ewu-Ekiti	31/8/2020	Report Issued
138	Eyemojo Comp. High Schl; Osan-Ekiti	31/8/2020	Report Issued
139	Ifelodun Comp. High Schl; Igogo Ekiti	31/8/2020	Report Issued
140	Igogo Commercial High Schl; Igogo-Ekiti	31/8/2020	Report Issued
141	Ijesamodu Community High Schl; Ijesamodu-Ekiti	31/8/2020	Report Issued
142	Ikosun Comp. High Schl; Ikosun-Ekiti	31/8/2020	Report Issued
143	Ilejemeje Comp. High Schl; Iye-Ekiti	31/8/2020	Report Issued
144	Iludun Grammer Schl. Iludun	31/8/2020	Report Issued
145	Moba Grammar Schl; Otun-Ekiti	31/8/2020	Report Issued

146	Oniyo Community High Schl; Eda Oniyo-Ekiti	31/8/2020	Report Issued
147	Osun Grammar Schl; Osun-Ekiti	31/8/2020	Report Issued
148	Saliu Adeoti Memorial Comp. High Schl; Otun-Ekiti	31/8/2020	Report Issued
149	Ipere Comprehensive H/S Ipere Ekiti	31/8/2020	Report Issued
150	A.U.D. Comp. High Schl; Ire-Ekiti	2019/2020	Report Issued
151	Ayede Grammar Schl; Ayede-Ekiti	31/8/2020	Report Issued
152	Obalatan Commercial Grammar Schl; Ilupeju-Ekiti	31/8/2020	Report Issued
153	Community High Schl. Ayegbaju	31/8/2020	Report Issued
154	Ilemeso Community High Schl; Ilemeso-Ekiti	2018/2020	Report Issued
155	Ilupeju High Schl; Ilupeju-Ekiti	31/8/2020	Report Issued
156	Itaji Community Secondary Schl; Itaji-Ekiti	31/8/2020	Report Issued
157	Itapa/Osin High Schl; Itapa-Ekiti	31/8/2020	Report Issued
158	Ogunnire Comp. High Schl; Ire-Ekiti	31/8/2020	Report Issued
159	Omu Ijelu High Schl; Omu Ijelu Ekiti	31/8/2020	Report Issued
160	Oye Egbo High Schl; Oye-Ekiti	31/8/2020	Report Issued
161	St. Augustine Comp. High Schl; Oye-Ekiti	31/8/2020	Report Issued
162	Ekiti State Government College, Ado-Ekiti	31/8/2020	Report Issued
163	Ekiti State Government College, Usi-Ekiti	31/8/2020	Report Issued
164	Ekiti State Government College, Efon-Ekiti	31/8/2020	Report Issued
165	Ekiti State Government College, Ikere-Ekiti	31/8/2020	Report Issued
166	Ekiti State Government College, Oye-Ekiti	31/8/2020	Report Issued
167	Ekiti State Government Science College, Emure-Ekiti	31/8/2020	Report Issued
168	Ekiti State Government Science College, Iyin-Ekiti	31/8/2020	Report Issued
169	Ekiti State Government Science College, Ayede-Ekiti	31/8/2020	Report Issued
170	Government Technical College, Ijero-Ekiti	31/8/2020	Report Issued
171	School for Physically Challenged, Ido-Ekiti	31/8/2020	Report Issued
172	School for the Blind, Ikere-Ekiti	31/8/2020	Report Issued

173	School for the Deaf, Ikoro-Ekiti	31/8/2020	Report Issued
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**LIST OF UNAUDITED SCHOOLS ACCOUNTS 2019/2020 ACADEMIC SESSION
DEPARTMENT OF OUTSTATIONS**

S/n	Names of School	Date last Audited
1	David oke Model Sec.Schl. Ado	New School
2	Deji Fasuan Model Sec.Schl. Ado	New School
3	Eyio Comm. High Schl; Eyio-Ekiti	31/8/2019
4	Harding Memorial School, Ado	New School
5	Prof. Banji Akintoye Model Sec.Schl. Ado	New School
6	Senator Ayo Fasanmi Model Sec.Schl. Ado	New School
7	Orin High Schl; Orin-Ekiti	31/8/2019
8	Ekameta Community. High Schl; Epe-Ekiti	31/8/2019
9	Ijurin Comp. High Schl; Ijurin-Ekiti	31/8/2019
10	Iloro Community High Schl; Iloro-Ekiti	31/8/2019
11	Temidire community H/S, Temidire	New School
12	Ijaloke Grammar Schl; Emure-Ekiti	31/8/2019
13	Iyemero Community High Schl; Iyemero-Ekiti	31/8/2019
14	Esunkan commuinity High schl, Esun.	New School
15	Eda-Ile Community High Schl. Eda-ile	31/8/2019
16	Egbe Methodist High Schl. Egbe	31/8/2019
17	Ekamefa Community Grammar Schl; Ilasa-Ekiti	31/8/2019
18	Ifelodun Community High Schl; Ikun/Araromi- Ekiti	31/8/2019
19	Ijanmodu Comp. High Schl; Ijan-Ekiti	31/8/2019

20	Illumoba Community High School, Illumoba.	31/8/2019
21	Ojugbaye Comp. High Schl; Imesi-Ekiti	31/8/2019
22	Omuo Comp. High Schl; Omuo-Ekiti	31/8/2019
23	Omuo-Ore Secondary Schl; Omuo	31/8/2019
24	Sola Babalola Memorial High Schl. Iro	31/8/2019
25	Ujiloogun Comp. High Schl; Ilupeju Ijan	31/8/2019
26	Isan Secondary Schl; Isan-Ekiti	31/8/2019
27	Osin Community High Schl; Osin-Ekiti	31/8/2019
28	Government Technical College, Ado-Ekiti	31/8/2019
29	Government Technical College, Igbara Odo-Ekiti	31/8/2019
30	Government Technical College, Ikole-Ekiti	31/8/2019
31	Government Technical College, Otun-Ekiti	31/8/2019
32	Ekiti State Government College ,Ilawe	New School

APPENDIX 'D'

OFFICE OF THE STATE AUDITOR-GENERAL CORPORATIONS AND GOVERNMENT AGENCIES

S/N	NAME	LAST AUDITED YEAR
1	EKITI STATE MULTIPURPOSE CREDIT AGENCY	2020
2	WASTE MANAGEMENT BOARD	2020
3	DIRECTORATE OF FARM SETTLEMENT	2020
4	EKITI STATE AGRIC DEV. PROGRAMME (ADP)	2020
5	JOB CREATION & EMPLOYMENT AGENCY	2019
6	FISCAL RESPONSIBILITY COMMISSION	2020
7	EKITI STATE MINERAL RESOURCES AGENCY	

		2019
8	ELECTRICITY BOARD	2018
9	EKITI STATE SCHOLARSHIP BOARD	2019
10	EKITI STATE MUSLIM PILGRIMS WELFARE BOARD	2019
11	EKITI STATE AIDS CONTROL AGENCY	2019
12	EKITI STATE HOUSING CORPORATION	2018
13	URBAN RENEWAL AGENCY	2019
14	PENSION COMMISSION	2019
15	PRIMARY HEALTH CARE AGENCY	2020
16	EKSMA	2020
17	ETF	2020
18	EKITI STATE UNIVERSITY, ADO-EKITI	2017
19	COLLEGE OF EDUCATION, IKERE EKITI	2015
20	COLLEGE OF HEALTH AND SCIENCE TECHNOLOGY, IJERO-EKITI	2019
21	COLLEGE OF AGRICULTURE, ISAN-EKITI	2019
22	EKITI STATE TEACHING HOSPITAL, ADO-EKITI	2019 (WORK IN PROGRESS)
23	BOARD OF INTERNAL REVENUE	2020
24	HOUSING LOANS BOARD	2020
25	SCHOOL OF AGRICULTURE AND ENTERPRISES	2019
26	STATE UNIVERSAL BASIC EDUCATION BOARD	2020
27	EKITI STATE SPORT COUNCIL	2019
28	EKITI STATE SIGNAGE AND ADVERTISEMENT	2020
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30	EKITI STATE CHRISTIAN PILGRIMS WELFARE BOARD	2018
31	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT	2019
32	EKITI STATE WATER CORPORATION	2018
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34	CENTRAL MEDICAL STORE	2020 (WORK IN PROGRESS)
35	BROADCASTING SERVICE OF EKITI STATE	2019
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ANNEXURE I

REPORT

OF THE

ACCOUNTANT-GENERAL

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2020

EKITI STATE GOVERNMENT



REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

TRANSITIONAL ACCRUAL BASIS

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REPORT OF THE ACCOUNTANT-GENERAL

In line with this administration's policies of transparency, accountability and probity, I have the great honour to present the Accrual IPSAS Financial Statements of the Ekiti State Government (EKSG) for the Year ended 31st December, 2020 together with the Auditor's Report on the Financial Statements which include:

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

The Financial Statements of EKSG for the Year ended 31st December, 2020 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) and other Financial Regulations.

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

The Financial Statements fairly reflect the financial position of EKSG as at 31st December, 2020 and its financial performance for period under review.

I am delighted to acknowledge 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 success of this report. I appreciate all Directors of Finance and Accounts in the Ministries, Departments and Agencies (MDAs) who provided and defended the data. The support of the State Government for the kind consideration of our request is equally and highly appreciated.



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

FINANCIAL HIGHLIGHTS

Operating Surplus for the year was **N3,708,017,798** while the State made a Net deficit of **N464,306,971**.

Reviewing the current year performance as compared to that of 2019, Recurrent Revenue decreased by **23%** from **N93,900,893,899** in 2019 to **N72,720,393,266** in 2020 while Capital Receipts increased by **107%** from **N6,874,346,524** in 2019 to **N14,232,088,815** in 2020. The State Recurrent Expenditure decreased by **14%** from **N68,459,231,541** in 2019 to **N58,629,513,211** in 2020 while **64%** increase from **N16,640,857,658** in 2019 to **N27,216,206,004** in 2020 was noted in Capital Expenditure.

During the period, EKSG budgeted **N59,405,674,421** for Recurrent Expenditure and **N31,723,322,061** for Capital Expenditure. The Actual Recurrent Expenditure was **N58,629,513,211** while Capital Expenditure was **N27,216,206,004** representing **99%** and **86%** performance respectively.

In addition, EKSG budgeted **N61,289,652,073** for Recurrent Revenue and **N29,839,344,409** for Capital Receipts. The Actual Recurrent Revenue was **N72,720,393,266** while actual Capital Receipt was **N14,232,088,815** representing **119%** and **48%** performance respectively for the period under review.

Details as contained in Annexure I.



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

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 using the General Purpose Financial Statement (GPFS) reporting format approved by the Federal Executive Council of Nigeria (FEC) in 2012.

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.



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

STATEMENT OF ACCOUNTING POLICIES

1. Basis of Preparation:

The General Purpose Financial Statement (GPFS) is prepared under the historical cost convention and in accordance with IPSAS and other applicable standards as may be defined by relevant statutes. Ekiti State is still on transitional arrangement because some assets of the State are yet to be fully captured. **IPSAS 33** requires all assets recognized and reported using the lower of historical cost or Net Realizable Value during Transitional Arrangement. Certain Properties, Plants and Equipment of the State were recognized during the financial year 2020 using historical costs of the assets affected.

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. Understability;
- e. Materiality;
- f. Relevance;
- g. Prudence;
- h. Completeness etc.

3. Accounting Period:

The accounting year (fiscal year) is from 1st January to 31st December 2020 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 (periods) and this is set up as such in the accounting system.

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 statement of Financial Performance
- b. The Statement of Financial Position
- c. The 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.

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 relating to previous period. **9. Budget Figures:**

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

10. Revenue:

a. The MDAs recognize 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 have 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 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 an Entity is recognized as income on entitlement, while aid and grants to other governments/agencies are recognized as expenditure on commitment.

12. Subsidies, Donations and Endowments:

Subsidies, Donations and Endowments to an Entity 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 recognised 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. To the extent that it is anticipated that the liability will arise during the following year, the entitlements are recorded as Current Liabilities. 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

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 costs.

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 31st December, 2020.

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.

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.

22. Prepayments:

Prepaid expenses are amounts paid in advance of receipt of goods or services. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years. Prepayments for which the benefits are to be derived in the following 12 months are classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it was accounted for as a Long-Term Prepayment and classified as Non-Current Assets. Prepayments that are identifiable with specific future revenue or event, e.g. adverts, are expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. insurance, rent, leasehold premises, are recognized as an expense in such periods. No prepayments recorded in the course of 2020 fiscal year.

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 State investments in its associates are accounted for using the equity method of accounting. ***IPSAS 38*** requires disclosure of interest in Other Entities. The Financial Assets to the tune of **N988,244,342.00** and **N267,000,000.00** in Ikun Ekiti Diary & Ire Clay Products Ltd represents **24.5%** and **70%** interest of the State Government.
- 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.

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 and 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.

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. and 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.

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

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

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

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

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

The depreciation charge for the period under review is charged on a straight-line basis over the useful life of the asset. It is the policy of the State Government to charge full depreciation on the asset in the year of acquisition. It covered the period of twelve (12) months (January-December 2020). 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. Other Properties Plants and Equipment were depreciated using the following rates:

Land and Building	5%
Infrastructure	5%
Plant and Machinery	10%
Transportation Equipment	20%
Office Equipment	25%
Furniture & Fittings	20%

In line with **IPSAS 17**, Property, Plant and Equipment (**PPE**) were measured using historical costs. **IPSAS 3** requires full disclosure when there is change in Accounting Estimates. Property, Plant and Equipment to the tune of **N169,064,356,506.98** were recognized during the financial year 2020 using cost model. The asset is carried at cost less accumulated depreciation. The total **PPE** to the tune of **N130,713,893,521.84** recognized in the financial year 2019 were de-recognized due to uncertainty in the value of the assets. The transitional provision (**IPSAS 33**) allows entities to recognize property, plant and equipment at cost or fair value during transitional period. Ekiti State is still on transitional arrangement. 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.

28. Investment Property:

These are cash-generating property owned by the Government/ its entities. The cost, capitalization, depreciation and impairment of Investment Property are same with PPE, but shall be reported separately in the GPFS. The class of Investment Property Investment owned by the State is Building and was depreciated using the rate of 5% 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 lives 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& Debts:

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.

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.

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, 2020.

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.

39. Financial Instruments

- a. Financial Instrument is any contract that gives rise to a financial asset of the State and a 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 to 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.

41. Transfers to other government entities:

Transfers to other government entities are non-exchange items and are recognized as expenses in the 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.



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

I have examined the Financial Statements of Ekiti State Government as at 31st December, 2020 in accordance with section 125 (2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended). I have obtained information and explanations that I required for my audit.

Ekiti State Government initiated accrual basis IPSAS on 1st January, 2017 and elected to adopt transitional exemptions in IPSAS 33 that allows it to apply deemed cost and a transitional period of up to three years (Now extended by two years). As a result of adopting these transitional exemptions and provisions, the Ekiti State Government is not able to make an explicit and unreserved statement about its full compliance with accrual basis IPSASs. These financial statements are therefore referred to as the transitional IPSAS financial statements of Ekiti State Government.

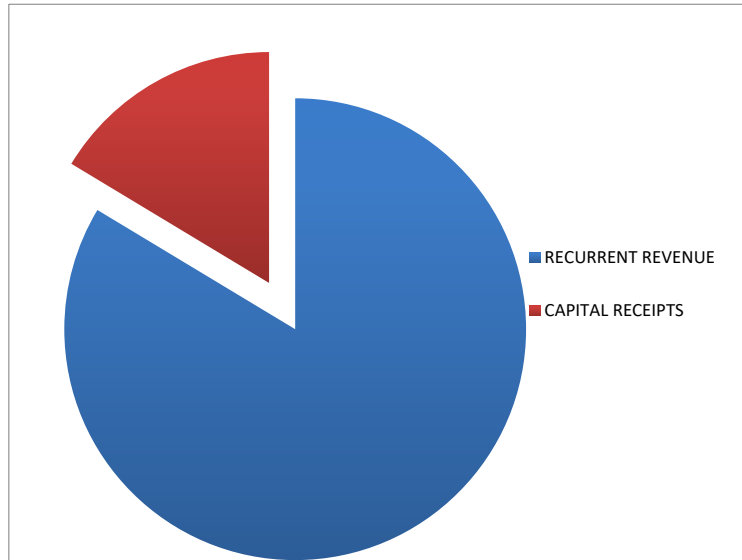
In my opinion, the Financial Statements and the supporting Accounts give a true and fair view of the State of affairs of Ekiti State Government as at 31st December, 2020 subject to further observations in my Reports.


Adeuya Victor Oluwole (ACarb, CFA, ACA)
Auditor-General,
Ekiti-State.

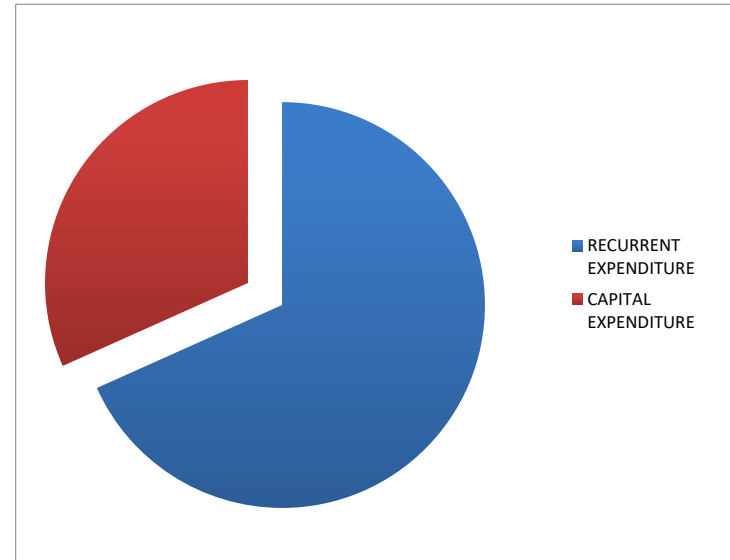
CHARTS

FISCAL YEAR 2020

REVENUE

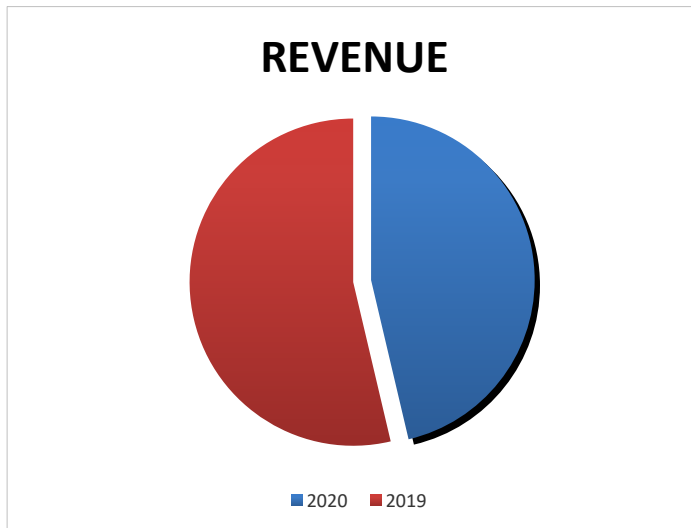


EXPENDITURE

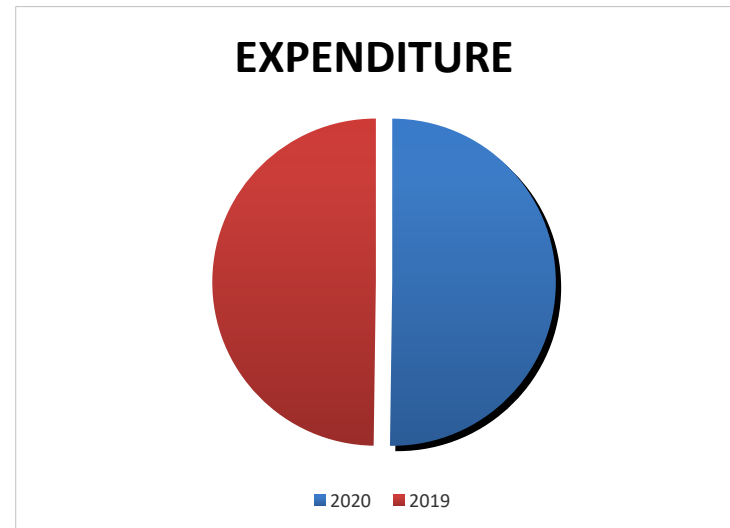


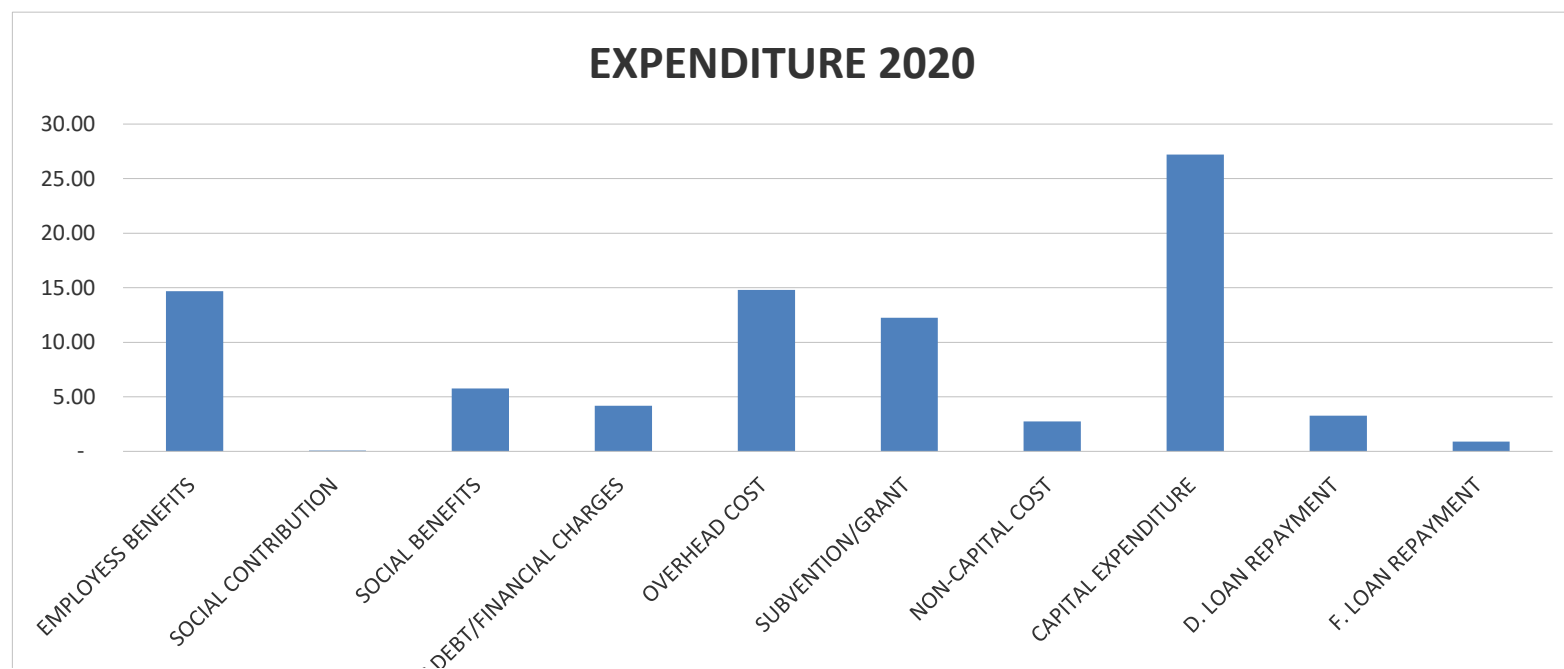
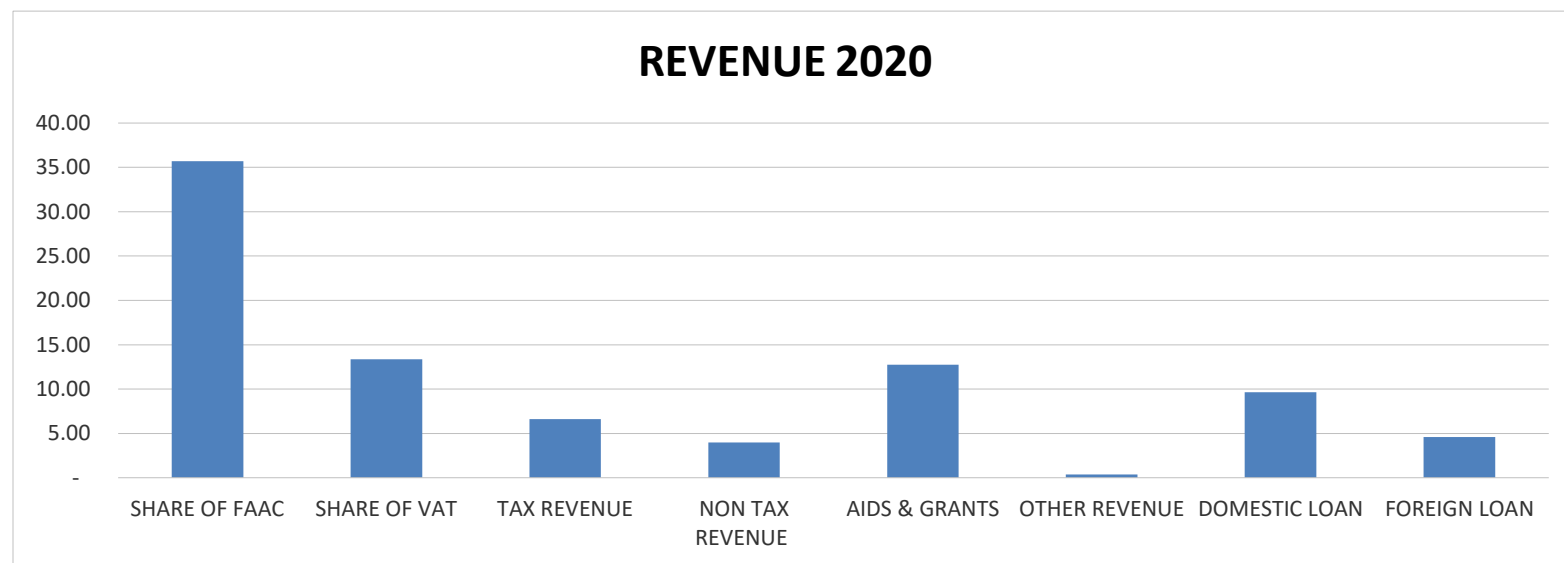
FISCAL YEAR 2019 VS 2020

REVENUE



EXPENDITURE





EKITI STATE OF NIGERIA

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 31ST DECEMBER, 2020


ACCRUAL STATEMENT NO. 1

ACTUAL 2019		NOTES	ACTUAL 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON BUDGET
₦			₦	₦	₦	₦	₦
	<u>REVENUE</u>						
38,364,773,150	Government Share of FAAC	1	35,709,415,036	22,575,941,443	32,192,464,644	(9,616,523,201)	(13,133,473,593)
11,044,201,911	Government Share of VAT	2	13,345,338,512	10,848,970,123	10,800,000,000	48,970,123	(2,496,368,389)
7,439,151,393	Tax Revenue	3	6,596,044,781	4,522,081,881	11,919,373,041	(7,397,291,160)	(2,073,962,900)
7,935,566,480	Non-Tax Revenue	4	3,961,509,164	5,593,423,983	10,300,925,225	(4,707,501,242)	1,631,914,819
16,011,005,128	Aids & Grants	5	12,756,337,837	8,008,000,000	4,637,500,000	3,370,500,000	(4,748,337,837)
1,154,957,874	Other Revenue	6	351,747,936	9,741,234,642	12,735,188,310	(2,993,953,668)	9,389,486,706
81,949,655,936	TOTAL REVENUE (A)		72,720,393,266	61,289,652,072	82,585,451,220	(21,295,799,148)	(11,430,741,194)

ACTUAL 2019		NOTES	ACTUAL 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON BUDGET
₦			₦	₦	₦	₦	₦
	EXPENDITURES						
17,277,828,887	Employees Benefits	7	17,509,565,695	17,154,045,602	20,199,346,685	(3,045,301,083)	(355,520,093)
432,773,149	Allowances & Social Contribution	8	142,594,253	121,570,900	201,570,900	(80,000,000)	(21,023,353)
7,833,857,167	Social Benefits	9	8,460,474,890	6,043,732,454	7,345,823,347	(1,302,090,893)	(2,416,742,436)
20,647,912,137	Overhead Cost	10	14,785,902,804	15,124,645,389	23,758,156,376	(8,633,510,987)	338,742,585
12,098,236,342	Subvention, Grants & Contribution	11	12,244,486,445	12,082,484,094	16,491,021,908	(4,408,537,814)	(162,002,351)
7,422,558,729	Depreciation Charges	12	13,122,033,661	-	-	-	(13,122,033,661)
1,699,630,833	Non-Capital Cost	13	2,747,317,720	5,041,715,658	7,722,565,309	(2,680,849,651)	2,294,397,938
67,412,797,243	TOTAL EXPENDITURE (B)		69,012,375,468	55,568,194,097	75,718,484,525	(20,150,290,428)	(13,444,181,371)
							-
14,536,858,693	Surplus/(Deficit) from Operating Activities C=(A-B)		3,708,017,798	5,721,457,975	6,866,966,695	(1,145,508,720)	2,013,440,177
6,239,073,373	Public Debt/Finance Charges	14	4,172,324,769	3,837,418,321	3,190,856,432	646,561,889	(334,906,448)
6,239,073,373	Total Non-Operating Revenue/(Expenses) D		4,172,324,769	3,837,418,321	3,190,856,432	646,561,889	(334,906,448)

ACTUAL 2019		NOTES	ACTUAL 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON BUDGET
₦			₦	₦	₦	₦	₦
8,297,785,320	Surplus/(Deficit) from Ordinary Activities E= (C-D)		(464,306,971)	1,884,039,654	3,676,110,263	(1,792,070,609)	2,348,346,625
8,297,785,320	NET SURPLUS/(DEFICIT) FOR THE PERIOD G= (E-F)		(464,306,971)	1,884,039,654	3,676,110,263	(1,792,070,609)	2,348,346,625

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



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

EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2020
ACCRUAL STATEMENT NO. 2

	REFERENCE	NOTES	31/12/2020	31/12/2020	31/12/2019	31/12/2019
			₦	₦	₦	₦
<u>CURRENT ASSETS</u>						
Current Assets						
Cash and Cash Equivalent	310101	15	16,781,914,091		15,675,151,223	
Receivable	310601	16	4,722,001,167		4,818,021,954	
Prepayments	310801	16	-		-	
Inventories	310501	16	-		-	
TOTAL CURRENT ASSETS (A)				21,503,915,258		20,493,173,177
<u>NON-CURRENT ASSETS</u>						
Financial Assets	3110	17	1,255,244,342		1,255,244,342	
Investment (Bond Sinking Fund)	3109	18	519,977,000		360,674,000	
Property Plant and Equipment (NBV)	3201	19	155,581,331,846		116,090,801,226	
Investment Propertry	3202	20	12,947,265,000		13,666,557,500	
Work in Progress (PPE)	310502	21	51,828,508,468		41,611,833,704	
TOTAL NON-CURRENT ASSETS (B)				222,132,326,656		172,985,110,773
TOTAL ASSETS (C=A+B)				243,636,241,914		193,478,283,950

	REFERENCE	NOTES	31/12/2020	31/12/2020	31/12/2019	31/12/2019
			₦	₦	₦	₦
LIABILITIES						
Current Liabilities:						
Payables	4104	22	22,244,844,083		23,447,652,791	
Current Portion of Borrowings	4106	23	11,553,908,001		8,637,555,852	
TOTAL CURRENT LIABILITIES (D)				33,798,752,084		32,085,208,643
Non-Current Liabilities						
Long Term Borrowings	4602	24	89,549,999,620		78,141,464,080	
TOTAL NON-CURRENT LIABILITIES (E)				89,549,999,620		78,141,464,080
TOTAL LIABILITIES (F=D+E)				123,348,751,704		110,226,672,723
NET ASSETS (G=C-F)				120,287,490,210		83,251,611,229
NET ASSETS/EQUITY						
Reserves	4701		120,751,797,181		74,953,825,907	
Surplus/(Deficit) for the period	4702		(464,306,971)		8,297,785,321	
TOTAL NET ASSETS/EQUITY				120,287,490,210		83,251,611,229

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


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

EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2020
ACCRUAL STATEMENT NO. 3

	NOTES	2020	2019
		₦	₦
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
INFLOWS			
Government Share of FAAC	1	35,709,415,036	38,364,773,150
Government Share of VAT	2	13,345,338,512	11,044,201,911
Tax Revenue	3	6,596,044,781	7,439,151,393
Non-Tax Revenue	4	3,961,509,164	7,935,566,480
Aids & Grants	5	12,756,337,837	16,011,005,128
Other Revenue	6	351,747,936	1,154,957,875
Total Inflow from Operating Activities (A)		72,720,393,266	81,949,655,937
OUTFLOWS			
Employees Benefits	25	14,684,573,951	17,297,726,729
Allowances & Social Contribution	26	72,000,000	428,408,114
Social Benefits	27	5,763,034,253	6,328,924,537
Public Debt/Financial Charges	28	4,172,324,769	6,087,568,669
Overhead Cost	29	14,785,902,804	20,647,912,137
Subvention, Grants & Contribution	30	12,244,486,445	14,072,304,589
Non-Capital Cost	13	2,747,317,720	1,699,630,832
TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)		54,469,639,942	66,562,475,607
NET CASH FLOW FROM OPERATING ACTIVITIES (C=A-B)		18,250,753,324	15,387,180,330

	NOTES	2020	2019
		N	N
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
CAPITAL RECEIPTS			
PURCHASE/CONSTRUCTION OF ASSETS:			
Purchase/Construction of PPE	31	(27,216,206,004)	(14,941,226,825)
NET CASH FLOW FROM INVESTING ACTIVITIES		(27,216,206,004)	(14,941,226,825)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Proceeds from Foreign Loans	32	4,602,418,948	6,174,346,524.00
Proceeds from Domestic Loans	33	9,629,669,867	700,000,000.00
Foreign Loans Repayments	34	(894,296,332)	(795,978,144.00)
Domestic Loans Repayment	34	(3,265,576,935)	(2,648,903,920.00)
NET CASH FLOW FROM FINANCING ACTIVITIES		10,072,215,548	3,429,464,460
NET CASH FLOW FROM ALL ACTIVITIES		1,106,762,867	3,875,417,965
CASH & ITS EQUIVALENT AS AT 1ST OF JANUARY 2020		15,675,151,223	11,951,237,961.00
CASH & ITS EQUIVALENT AS AT 31st DECEMBER, 2020		16,781,914,090	15,826,655,926

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

 31/5/2021

OLARIKE. T. OLAYINKA (MRS) FCA.


ACCOUNTANT-GENERAL/PERMANENT SECRETARY

EKITI STATE

EKITI STATE OF NIGERIA
STATEMENT OF CHANGE IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31ST DECEMBER, 2020

	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUSES/DEFICITS	TOTAL
	₦	₦	₦	₦
Balance as at 31st December 2019	83,251,611,229			83,251,611,229
Non-Current Assets recognised during the year				-
Total Assets Actually Recognised in 2020	169,064,356,507			169,064,356,507
Total Asset now De-recognised in 2020	(130,713,893,522)			(130,713,893,522)
Prior Year Adjustment on Assets	(1,220,398,433)			(1,220,398,433)
Unreported cash balance in 2019 (SUBEB)				-
Adjusted balance in Advances	203,248,989			203,248,989
Increase in Bond Sinking Fund Account Balance	159,303,000			159,303,000
Reconciled adjustment on ECA loan	7,569,411			7,569,411
Net surplus/(deficit)for the Period			(464,306,971)	(464,306,971)
Balance as at 31st December, 2020	120,751,797,181	-	(464,306,971)	120,287,490,210

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



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

EKITI STATE OF NIGERIA
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2020

	ACTUAL AMOUNT 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	VARIANCE ON FINAL BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦
	A	B	C	D=A-C	A/B%
OPENING BALANCE (A)	15,675,151,223	-	-	15,675,151,223.46	
<u>RECEIPTS</u>				-	
<u>REVENUE</u>					
Government Share of FAAC	35,709,415,036	22,575,941,443	32,192,464,644	(13,133,473,593)	158.17
Government Share of VAT	13,345,338,512	10,848,970,123	10,800,000,000	(2,496,368,389)	123.01
Tax Revenue	6,596,044,781	4,522,081,881	11,919,373,041	(2,073,962,900)	145.86
Non-Tax Revenue	3,961,509,164	5,593,423,983	10,300,925,225	1,631,914,819	70.82
Aids & Grants	12,756,337,837	8,008,000,000	4,637,500,000	(4,748,337,837)	159.29
Other Revenue	351,747,936	9,741,234,643	12,735,188,310	9,389,486,707	3.61
SUB TOTAL (B)	72,720,393,266	61,289,652,073	82,585,451,220	(11,430,741,193)	118.65
<u>RECEIPTS FROM LOAN</u>					
Proceeds from Domestic Loan	9,629,669,867	23,384,834,730.0	17,298,485,078.0	13,755,164,862.57	41.18
Proceeds from Foreign Loan	4,602,418,948	6,454,509,679.0	24,840,933,058.0	1,852,090,731.24	71.31
SUB TOTAL (C)	14,232,088,815	29,839,344,409	42,139,418,136	15,607,255,594	47.70
TOTAL RECEIPTS (A+B+c)	102,627,633,304	91,128,996,482	124,724,869,356	19,851,665,624	112.62

	ACTUAL AMOUNT 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	VARIANCE ON FINAL BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦
	A	B	C	D=A-C	A/B%
<u>PAYMENTS</u>					
Employees Benefits	14,684,573,951	17,154,045,602	20,199,346,685	2,469,471,651.00	85.60
Allowances & Social Contribution	72,000,000	121,570,900	201,570,900	49,570,900.00	59.22
Social Benefits	5,763,034,253	6,043,732,456	7,345,823,347	280,698,203.00	95.36
Public Debt/Financial Charges	4,172,324,769	280,535,666	400,535,668	(3,891,789,103.00)	1,487.27
Overhead Cost	14,785,902,804	15,124,645,389	23,758,156,376	338,742,585.00	97.76
Subvention, Grants & Contribution	12,244,486,445	12,082,484,094	16,491,021,908	(162,002,351.00)	101.34
Non-Capital Cost	2,747,317,720	5,041,715,659	7,722,565,211	2,294,397,939.07	54.49
Purchase/Contruction of Assets	27,216,206,004	31,723,322,061	45,815,528,498	4,507,116,057.00	85.79
Foreign Loans Repayments	894,296,332	-	-	(894,296,332.43)	-
Domestic Loans Repayment	3,265,576,935	3,556,944,655	2,790,320,763	291,367,719.79	91.81
TOTAL PAYMENTS	85,845,719,215	91,128,996,482	124,724,869,356	5,283,277,268	94.20
NET RECEIPTS	16,781,914,090	-		14,568,388,356	

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


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

NOTE 1: STATUTORY ALLOCATION (FAAC)

NOTE	DETAILS	REF. NOTE	₦	₦	REMARKS
1	GOVERNMENT SHARE OF FAAC (Statutory Revenue)				
	Net Share of Statutory Allocation from FAAC	1A	22,515,915,298		
	Add: Deduction at source for Loan Repayment	1B	7,791,659,290	30,307,574,588	
	Share of Statutory Allocation - Other Agencies	1C		4,483,567,683	
	Share of Statutory Allocation - Excess Crude Oil	1D		918,272,765	
	Total (GROSS) FAAC Allocation			35,709,415,036	

NOTE 2: VALUE ADDED TAX (VAT)

2	VALUE ADDED TAX	REF. NOTE			
	Share of Value Added Tax (VAT)	2A	13,345,338,512		
				13,345,338,512	

NOTE 3 : INTERNALY GENERATED REVENUE (IGR)

ECONOMIC CODE	DETAILS	ACTUAL 2020	FINAL BUDGET 2020	VARIANCE
		₦	₦	₦
12	NOTE 3			
1201	TAX REVENUE			
1201	Personal Taxes:			
12010101	Pay AsYou Earn	4,180,235,686.37	3,182,281,881.60	997,953,804.77
12010106	Development Levy	205,123,701.92	200,900,000.00	4,223,701.92
12010110	Withholding Tax	363,639,921.57	400,600,000.00	(36,960,078.43)
12010112	Direct Assessment	627,982,690.56	600,000,000.00	27,982,690.56
12010113	Capital Gains Tax	4,789,315.59	6,400,000.00	(1,610,684.41)
12010114	Tax Audit	860,498,944.94	100,000,000.00	760,498,944.94
12020146	Pool Bettings	23,345,000.00	6,900,000.00	16,445,000.00
12020487	Stamp Duties	59,099,529.37	20,000,000.00	39,099,529.37
12020109	Other Services Taxes	271,329,990.48	-	271,329,990.48
	TOTAL TAX REVENUE	6,596,044,780.80	4,517,081,881.60	2,078,962,899.20
	NOTE 4 (REF. NOTE 4)			
1202	NON TAX REVENUE		-	-
120201	Licenses General	102,547,163.03	69,583,310.70	(45,116,949.77)
120204	Fees - General	2,226,178,582.86	3,600,312,664.91	(3,153,798,404.58)
120205	Fines - General	324,023,912.06	683,994,447.27	(1,701,571,165.18)
120206	Sales - General	209,757,316.80	216,841,848.59	(298,498,081.79)
120207	Earnings - General	1,080,684,082.25	975,814,862.67	(1,082,672,681.59)
120208	Rent On Government Buildings	112,000.00	9,776,848.59	(8,148,658.26)
120209	Rent On Lands & Other General	18,206,107.25	37,100,000.00	(49,610,119.27)
120211	Investment Income	-	-	-
120212	Interest Earned	-	-	-
	TOTAL NON-TAX REVENUE	3,961,509,164.25	5,593,423,982.73	(6,339,416,060.44)
	TOTAL	10,557,553,945.05	10,110,505,864.33	256,628,720.36

NOTE 5: AIDS AND GRANTS

S/NO	MDAs/DONORS	ACTUAL 2020	BUDGET 2020	VARIANCE	ACTUAL 2019
		₦	₦	₦	₦
1	MINISTRY OF HEALTH (UNICEF)	16,944,803.13	-		7,460,979.87
2	MINISTRY OF HEALTH (MALARIA)	15,000.00			-
3	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (UNICEF)	51,687,820.00	-		135,670,039.00
4	MDGs-CGS TO STATE TRACK (FEDERAL GOVERNMENT)	3,152,218.99			250,000,000.00
5	SFTAS	7,430,000,000.00	7,808,000,000.00		-
6	COVID & OTHER DONATIONS	703,577,914.01			-
7	UBEC/SUBEB	4,550,960,080.68			7,693,222,260.49
8	Refunds on Road	-		-	7,924,651,848.76
	TOTAL	12,756,337,836.81	7,808,000,000.00	4,948,337,836.81	16,011,005,128.12

NOTE 6: OTHER REVENUE

S/NO	DETAILS	ACTUAL 2020	2020	VARIANCE	ACTUAL 2019
		₦	₦	₦	₦
	OTHER REVENUE:				
1	REFUND BY MDAs AND OTHERS	56,025,728.34	-		132,933,690.71
2	RENT INCOME	35,360,081.50	659,541,332.12		
3	DIVIDEND RECEIVED	54,857,142.90			
4	TSA SWEEPING	104,796,581.22			316965834.5
5	OTHER INCOME (PFMU)	6,338,942.99			
6	BAIL OUT REFUND BY JACC	94,369,459.44			94,369,459.44
7	OTHER PAYEES	-			9,860,642.64
8	WEMA SHARE REFUND	242,187.30			828,247.18
9	PARIS CLUB REFUND	-			600,000,000.00
	TOTAL	351,747,936.39	659,541,332.12	(307,793,395.73)	1,154,957,874.45

NOTE 7: EMPLOYEES BENEFITS

REFERENCE NOTE 7A & 7B										
S/NO	MONTH	PAYMENT	TOTAL NUMBER CIVIL SERVANT	AMOUNT(₦)	TOTAL NUMBER SECONDARY	AMOUNT(₦)	TOTAL NUMBER POLITICAL	AMOUNT(₦)	TOTAL	AMOUNT(₦)
1	JANUARY	JANUARY	10364	698,067,125.84	8827	655,512,659.35	328	106,768,431.56	19519	1,460,348,216.75
2	FEBRUARY	FEBRUARY	10326	692,208,414.81	8777	650,588,334.33	336	108,429,230.77	19439	1,451,225,979.91
3	MARCH	MARCH	10303	690,986,997.87	8766	649,317,823.82	333	109,610,970.34	19402	1,449,915,792.03
4	APRIL	APRIL	10267	686,080,407.89	8723	644,911,818.45	332	107,567,836.32	19322	1,438,560,062.66
5	MAY	MAY	10235	688,587,623.71	8704	642,101,785.21	342	108,511,960.23	19281	1,439,201,369.15
6	JUNE	JUNE	10199	678,749,556.83	8673	639,548,890.54	345	108,168,928.32	19217	1,426,467,375.69
7	JULY	JULY	10144	680,945,051.00	8648	645,804,349.66	373	114,728,672.69	19165	1,445,417,640.99
8	AUGUST	AUGUST	10113	687,705,055.14	8606	637,197,580.47	383	120,567,542.54	19102	1,445,470,178.15
9	SEPT	SEPT	9945	694,641,954.56	8,559	641,685,592.21	377	113,156,394.21	18881	1,449,483,940.98
10	OCT	OCT	9941	696,139,652.45	8,532	642,844,411.61	376	112,367,801.31	18849	1,451,351,865.37
11	NOV	NOV	9987	725,070,588.47	8454	645,978,781.14	371	114,238,069.55	18812	1,485,287,439.16
12	DEC	DEC	10057	731,761,783.66	8442	644,893,696.24	441	133,724,407.33	18940	1,510,379,887.23
	TOTAL		121881	8,350,944,212.23	103711	7,740,385,723.03	4337	1,357,840,245.17	229,929.00	17,449,170,180.43

CORPERS ALLOWANCE	28,630,055
REPATRIATION	11,740,119
LOCUM/INTERN	20,025,341
TOTAL	60,395,514
A+B	17,509,565,695

NOTE 8: SOCIAL CONTRIBUTIONS

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
1	210202	5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	-	-	-
2		ACTUARIAL VALUATION		-	-
3	210202	10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	142,594,252.50	121,570,900.00	(21,023,352.50)
		TOTAL	142,594,252.50	121,570,900.00	(21,023,352.50)

NOTE 9: SOCIAL BENEFITS

		ACTUAL	BUDGET		
CODE	DETAILS	2020	2020	VARIANCE	ACTUAL 2019
		₦	₦	₦	₦
210301	PENSION	5,827,952,948.14	5,423,375,679.00	(404,577,269.14)	5,374,470,512.28
210301	GRATUITY	2,632,521,941.52	600,000,000.00	(2,032,521,941.52)	2,459,386,654.86
210301	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. &	-	20,356,775.00	20,356,775.00	10,178,387.50
	TOTAL	8,460,474,889.66	6,043,732,454.00	(2,416,742,435.66)	7,844,035,554.64

NOTE 10: OVERHEAD COST (BY SECTORS)

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	011100100100	GOVERNOR OFFICE (GAD)	27,234,500.00	279,136,576.43	251,902,076.43
2	011102100200	EKITI STATE GOVERNORS LODGE, ABUJA	2,640,000.00	3,200,000.00	560,000.00
3	011100100200	OFFICE OF THE DEPUTY GOVERNOR	243,445,200.00	250,152,000.00	6,706,800.00
4	011102100300	EKITI STATE DEPUTY GOVERNORS LODGE, ABUJA	1,200,000.00	1,200,000.00	-
5	011100800100	ECONOMIC PRESERVATION & GENERAL ENFORCEMENT (OFFICE OF DEPUTY GOVERNOR)	550,000.00	600,000.00	50,000.00
6	011100200700	OFFICE OF THE SPECIAL ADVISER GOVERNORS OFFICE (GH&P)	-	1,200,000.00	1,200,000.00
7	011100201300	OFFICE OF THE SPECIAL ADVISER, NATIONAL ASSEMBLY	2,200,000.00	2,400,000.00	200,000.00
8	011100201700	OFFICE OF THE SPECIAL ASSISTANT (SPECIAL DUTIES)	1,100,000.00	476,280.00	(623,720.00)
9	011100200300	SPECIAL ASSISTANT ALLIED MATTERS	3,300,000.00	4,536,000.00	1,236,000.00
10	011100200400	SPECIAL ASSISTANT TERTIARY INSTITUTION	1,647,000.00	1,814,400.00	167,400.00
11	011100200118	OFFICE OF PRIVATE SECRETARY TO GOVERNOR (GH&P)			-
12	011100201400	SPECIAL ASSISTANT DEVELOPMENT MATTERS		-	-
13	011100200200	SPECIAL ADVISER, FEDERAL MATTERS	11,000,000.00	12,072,000.00	1,072,000.00
14	011100201200	SPECIAL ASSISTANT, PROTOCOL	1,100,000.00	1,632,960.00	532,960.00
15	011100201600	OFFICE OF SPECIAL ASSISTANT ON ECONOMIC MATTERS	3,028,177.50	3,440,000.00	411,822.50
16	011100300100	EKITI STATE BOUNDARY COMMISSION	2,200,000.00	2,400,000.00	200,000.00
17	011100300200	BOUNDARY TECHNICAL COMMITTEE(D-GOV)	1,100,000.00	1,687,000.00	587,000.00
18	011100300200	OFFICE OF ECONOMIC PRESERVATION AND GENERAL ENFORCEMENT			(7,550,000.00)
19	011100600100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	7,550,000.00	18,210,225.60	17,660,225.60
20	011100600200	CONTROL MONITORING OF DISASTER SITE	550,000.00	600,000.00	(3,800,000.00)
21	011100700100	BUREAU OF PUBLIC PROCUREMENT (BPP)	4,400,000.00	26,400,000.00	25,300,000.00
22	011100700200	STATE PROJECTS MONITORING AND EVALUATION OFFICE	1,100,000.00	1,200,000.00	375,000.00

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			N	N	N
23	023800100300	PROJECT EVALUATION COMMITTEE	825,000.00	900,000.00	75,000.00
24	016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	38,400,000.00	38,500,000.00	100,000.00
25	11101300102	INTER-FACE WITH ALLIED BODIES ON FSP/MTEF	800,000.00	5,000,000.00	4,200,000.00
26	016101300200	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT.	668,790,200.64	702,597,130.22	33,806,929.58
27	016101300500	QUARTERLY LEGISLATIVE EXECUTIVE	550,000.00	600,000.00	50,000.00
28	016101300600	POLICY AND STRATEGY (P&E)	550,000.00	600,000.00	50,000.00
29	011100201100	SA, NGO	800,000.00	4,804,000.00	4,004,000.00
30	016101300300	ECONOMIC AND PARASTATALS (P & E)	1,100,000.00	1,200,000.00	100,000.00
31	11101300400	PARASTATAL AFFAIRS DEPARTMENT	5,500,000.00	6,536,000.00	1,036,000.00
32	016101300400	POLITICAL AND INTER-PARTY AFFAIRS (P & E)	16,500,000.00	18,000,000.00	1,500,000.00
33	23050164	SALARIES AND ENTITLEMENT OF POLITICAL OFFICE HOLDERS	48,252,480.21	-	(48,252,480.21)
34	016101300700	NIREC (P & E)	1,800,000.00	1,800,000.00	-
35	011102100500	EKITI STATE LIAISON OFFICE -LAGOS	6,498,000.00	6,536,000.00	38,000.00
36	011102100100	EKITI STATE LIAISON OFFICE -ABUJA	26,408,876.22	28,770,000.00	2,361,123.78
37	011102100600	EKITI STATE LIAISON OFFICE -AKURE	240,000.00	240,000.00	-
38	011102100400	MAINTENANCE OF LIAISON OFFICE, ABUJA STAFF QUARTERS	1,200,000.00	1,200,000.00	-
39	011101000100	BUREAU OF TRANSFORMATION AND STRATEGY	8,140,000.00	8,880,000.00	740,000.00
40	011111300100	EKITI STATE PENSION COMMISSION/BOARD	15,600,000.00	15,600,000.00	-
41	011103500100	5% CONTRIBUTION OF REDEEMABLE RETIREMENT FUND ACCOUNT		.	#VALUE!
42	011103500100	10% GOVERNMENT CONTRIBUTION TO CPS		-	-
43	011103500100	EKITI STATE PENSION COMMISSION (ACTUARIAL VALUATION)		-	-
44	011103700100	MUSLIM PILGRIM WELFARE BOARD	1,100,000.00	2,000,000.00	900,000.00
45	011103800100	CHRISTIAN PILGRIM WELFARE BOARD	9,129,159.51	8,996,954.01	(132,205.50)
46	045102100100	MINISTRY OF REGIONAL DEVELOPMENT AND SPECIAL DUTIES	4,096,000.00	3,650,000.00	(446,000.00)
47	045102100400	DAWN COMMISSION			-

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
48	032600100200	EKITI STATE CITIZENS RIGHTS	2,200,000.00	2,400,000.00	200,000.00
49	011110500100	OFFICE OF THE CHIEF OF STAFF	38,400,000.00	38,500,000.00	100,000.00
50	014700100300	APPOINTMENT DEPARTMENT (CSC)	1,440,000.00	1,440,000.00	-
51	011111100100	PUBLIC-PRIVATE PARTNERSHIP	770,000.00	840,000.00	70,000.00
52	011100100100	GOVERNMENT HOUSE PROTOCOL	2,392,306,481.00	2,405,625,381.00	13,318,900.00
53	011111300400	MAINTENANCE OF GOVERNORS LODGE	550,000.00	600,000.00	50,000.00
54	011100200800	SA COMMUNICATION & STRATEGY	3,000,000.00	11,000,000.00	8,000,000.00
55	011100200900	SA POLICY AND DOCUMENTATION		4,000,000.00	4,000,000.00
56	011100200700	SA TO THE GOVERNOR (SAGOV)		3,000,000.00	3,000,000.00
57	011110100100	BUREAU OF SPECIAL PROJECT	2,000,000.00	2,000,000.00	-
58	055100300100	BUREAU OF RURAL & COMMUNITY DEVELOPMENT		1,000,000.00	1,000,000.00
59	023800102500	NEWLY CREATED MDAs/ EMERGENCY		90,727,500.00	90,727,500.00
60	011111300500	MAINTENANCE OF EXCO CHAMBERS	2,094,400.00	2,284,800.00	190,400.00
61	016101700100	CABINET DEPARTMENT GOV. OFFICE	91,292,200.00	100,732,200.00	9,440,000.00
62	22021041	CONTINGENCY OVERHEAD CABINET	2,615,299,669.97	-	(2,615,299,669.97)
63	22021041	CONTINGENCY OVERHEAD GAD	1,905,000,000.00	-	(1,905,000,000.00)
64	22021041	CONTINGENCY OVERHEAD FINANCE	124,026,625.63	-	(124,026,625.63)
65	22021041	CONTINGENCY OVERHEAD (P&E)	193,740,000.00		
66	22021041	CONTINGENCY OVERHEAD (GHP)	585,000,000.00		
67	011100201000	SSA MOBILIZATION, URBAN & RURAL	4,500,000.00	6,000,000.00	1,500,000.00
68	11111300700	SECRETARIAT, OFFICE OF THE GOVERNOR	12,000,000.00	12,000,000.00	-
69	011111400100	CHIEF PRESS SECRETARY/ SA MEDIA	35,115,000.00	36,940,000.00	1,825,000.00
70	011113200100	INTEGRATION & INTER-GOVERNMENTAL AFFAIRS	3,427,000.00	3,600,000.00	173,000.00
71	011200100100	HOUSE OF ASSEMBLY	775,331,190.00	851,714,496.89	76,383,306.89
72	011200200100	HOUSE OF ASSEMBLY SERVIC COMMISSION	21,941,000.00	45,360,000.00	23,419,000.00

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
73	11200500100	SEVERANCE ALLOWANCE FOR HOUSE OF ASSEMBLY	64,026,767.15		(64,026,767.15)
74	012300100100	MINISTRY OF INFORMATION	133,300,825.00	146,497,986.30	13,197,161.30
75					-
76	012300300100	BROADCASTING SERVICE OF EKITI STATE	11,905,161.40	13,578,358.48	1,673,197.08
77	012500600800	NIGERIAN LEGION			-
78	012300200100	GOVERNMENT PRINTING PRESS			-
79	026100100200	EKITI STATE FIRE SERVICE	3,513,000.00	3,850,000.00	337,000.00
80	012500100100	OFFICE OF THE HEAD OF SERVICE	25,096,000.00	25,102,743.26	6,743.26
81	014700100200	PERSONNEL DEPARTMENT (CSC)	1,440,000.00	1,440,000.00	-
82	12500100300	MAINTENANCE OF STATE SECRETARIAT	2,400,000.00		(2,400,000.00)
83	12500500200	MAINTENANCE OF GOVERNOR'S OFFICE	39,472,665.00		(39,472,665.00)
84	012500600100	OFFICE OF ESTABLISHMENT AND TRAINING	36,533,750.00	56,222,887.00	19,689,137.00
85	012500600200	ESTABLISHMENT AND MANAGEMENT SERVICES DEPT. (ESTABS)	2,200,000.00	2,400,000.00	200,000.00
86	012500500300	PENSIONS DEPARTMENT (ESTABS)	1,320,000.00	1,440,000.00	120,000.00
87	012500600300	STAFF MATTERS AND INDUSTRIAL RELATIONS DEPARTMENT (ESTABS)	1,100,000.00	1,200,000.00	100,000.00
88	012500600500	HOSTING OF PUBLIC SERVICES GAMES		2,000,000.00	2,000,000.00
89	012500600400	LABOUR AND INDUSTRIAL RELATION	20,740,000.00	24,000,000.00	3,260,000.00
90	012500700200	TRAINING AND MANPOWER DEPARTMENT (ESTABS)	1,100,000.00	1,200,000.00	100,000.00
91	012500700300	STAFF DEVELOPMENT CENTRE (ESTABS)	1,100,000.00	1,200,000.00	100,000.00
92	012500600700	STAFF HOUSING LOANS BOARD (ESTABS)	550,000.00	600,000.00	50,000.00
93	012500600600	PEER REVIEW FORUM FOR HEAD OF SERVICE AND PERMANENT SECRETARIES (ESTABS)	3,300,000.00	3,600,000.00	300,000.00
94	012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	13,120,000.00	73,669,438.40	60,549,438.40
95	012500500100	PUBLIC SERVICE COORDINATING UNIT (HOS)	2,280,000.00	2,300,000.00	20,000.00
96	014000100100	STATE AUDITOR GENERAL OFFICE	22,958,500.00	23,231,000.00	272,500.00
97	014000100100	PENSION AND GRATUITY (STATE AUDIT)	600,000.00	600,000.00	-

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
98	014000200100	GOVERNMENT ACCOUNT MANAGEMENT UNITS	600,000.00	600,000.00	-
99	014000100300	AUDITING OF ALL SECONDARY SCHOOL	3,600,000.00	4,200,000.00	600,000.00
98	014000100300	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	4,530,000.00	9,451,053.27	4,921,053.27
99	014700100100	CIVIL SERVICE COMMISSION	20,334,000.00	21,484,000.00	1,150,000.00
100	011101000200	CIVIL SERVICE TRANSFORMATION	1,540,000.00	1,680,000.00	140,000.00
101	014700300100	EKITI STATE LOCAL GOVERNMENT SERVICE COMMISSION		-	-
102	014000100500	MONITORING AND SPECIAL AUDIT DEPARTMENT	1,200,000.00	1,200,000.00	-
103	011111300200	PENSION TRANSITION ARRANGEMENT DEPARTMENT (PTAD)	2,750,000.00	3,000,000.00	250,000.00
104	022700600100	HUMAN CAPITAL DEVELOPMENT	1,100,000.00	1,200,000.00	100,000.00
105	011100700200	SUPERVISION AND MONITORING OF PROJECT (BPP)	3,300,000.00	3,600,000.00	300,000.00
106	014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	11,682,500.00	12,164,800.00	482,300.00
		TOTAL ADMINISTRATIVE SECTOR	10,419,751,329.23	5,531,244,170.86	(4,888,507,158.37)
		ECONOMIC SECTOR		-	-
107	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	6,080,500.00	6,460,381.60	379,881.60
108	055100300300	RURAL DEVELOPMENT	2,200,000.00	2,400,000.00	200,000.00
109	021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	1,100,000.00	1,200,000.00	100,000.00
110	051702600100	SCHOOL AGRICULTURE AND ENTERPRISE	1,100,000.00	1,200,000.00	100,000.00
111	021511600100	AGRICULTURAL DEVELOPMENT PROJECT	6,431,000.00	7,000,000.00	569,000.00
112	023800101200	FADAMA PROJECT	1,100,000.00	1,200,000.00	100,000.00
113	021510200400	STATE COMMITTEE ON FOOD AND NUTRITION (UNICEF ASSISTED)	550,000.00	600,000.00	50,000.00
114	021510900100	FORESTRY COMMISSION	5,952,462.38	7,141,681.13	1,189,218.75
115	021511000100	FOUNTAIN AGRIC MARKETING AGENCY	3,202,000.00	3,690,000.00	488,000.00
116	022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	459,327,341.25	6,897,386,093.13	6,438,058,751.88
117	022000200100	DEBT MANAGEMENT OFFICE	2,760,000.00	3,680,000.00	920,000.00
118	22020647	PUBLIC DEBTS CHARGES		-	-

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
119	022000100100	EXPENDITURE DEPARTMENT	4,200,000.00	4,200,000.00	-
120	022000100500	STATE FINANCES DEPARTMENT	3,000,000.00	3,000,000.00	-
121	022000100600	STATE WIDE REVENUE COMMITTEE	5,400,000.00	5,400,000.00	-
122	12400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS		-	-
123	022000100800	COMMUNITY OF PUBLIC FINANCE COMMITTEE	1,250,000.00	5,000,000.00	3,750,000.00
124	022000100900	SFTAS RELATED ACTIVITIES	1,250,000.00	6,000,000.00	4,750,000.00
125	022000100900	STATE FISCAL EFFICIENCY UNIT	3,000,000.00	3,000,000.00	-
126	22020211	UTILITY SERVICE BILL (FINANCE)	155,000,000.00	-	(155,000,000.00)
127	22020611	COMMITTEE & COMMISSION	30,000,000.00	-	(30,000,000.00)
128	022700500100	EKITI STATE SOCIAL SECURITY SCHEME	1,760,000.00	1,920,000.00	160,000.00
129	22020612	RESPONSIBILITY/EXCO	83,004,000.00	-	(83,004,000.00)
130	02200701100	CENTRAL INTERNAL AUDIT OFFICE	8,384,000.00	8,884,000.00	500,000.00
131	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	79,882,896.32	102,132,259.25	22,249,362.93
132	022000700200	MAIN ACCOUNTS DEPARTMENT (AG's OFFICE)	3,000,000.00	3,000,000.00	-
133	022000700700	FUND MANAGEMENT (AG's OFFICE)	3,000,000.00	3,000,000.00	-
134	022000700600	IMPLEMENTATION OF TREASURY SINGLE ACCOUNTS	5,400,000.00	5,400,000.00	-
135	022000700400	CENTRAL PAY OFFICE	1,800,000.00	1,800,000.00	-
136	022000700000	PROJECT FINANCE MANAGEMENT UNIT (PFMU)	720,000.00	720,000.00	-
137	022000700300	IPSAS STEERING COMMITTEE	1,440,000.00	1,440,000.00	-
138	022000700800	STATE INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM (SIFMIS)	3,000,000.00	3,000,000.00	-
139	022000700500	MANAGEMENT SERVICE DEPT. (AG)	2,400,000.00	2,400,000.00	-
140	022000800100	INTERNAL REVEUNE SERVICE	196,390,230.77	310,272,384.35	113,882,153.58
141	023800100900	SUSTAINABLE IGR COMMITTEE	3,080,000.00	3,400,000.00	320,000.00
142	022200100100	MINISTRY OF INVESTMENT, TRADE & INNOVATION	6,386,388.95	9,500,000.00	3,113,611.05
143	022201000100	MONITORING AND SUPERVISION OF COOPERATIVE SOCIETIES	550,000.00	600,000.00	50,000.00

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
144	022201800100	STATE COOPERATIVE ADVISORY BOARD	550,000.00	600,000.00	50,000.00
145	022205200100	EKITI STATE INVESTMENT PROMOTION AGENCY	2,175,000.00	139,087,610.80	136,912,610.80
146	027800100200	MULTI LATERAL DEPARTMENT	1,100,000.00	1,200,000.00	100,000.00
147	022000100200	STATE REVENUE AND INVESTMENT COMMITTEE	2,040,000.00	2,040,000.00	-
148	011100500200	EKITI STATE ENTERPRISES DEVELOPMENT AGENCY	1,540,000.00	1,680,000.00	140,000.00
149	011100500100	MULTI PURPOSE CREDIT AGENCY	23,803,299.44	27,718,720.00	3,915,420.56
150	011111200200	PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT	300,000.00	300,000.00	-
151	022700100100	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	4,400,000.00	4,800,000.00	400,000.00
152	022700700100	JOB CREATION AND EMPLOYMENT AGENCY	1,452,000.00	2,000,000.00	548,000.00
153	012500600400	OFFICE OF LABOUR RELATIONS		-	-
154	022700600100	STATE GOVERNANCE AND CAPACITY BUILDING		-	-
155	022800100100	BUREAU OF INFORMATION, COMMUNICATION AND TECHNOLOGY (ICT)	7,590,000.00	8,280,000.00	690,000.00
156	023400100500	DEPARTMENT OF PUBLIC TRANSPORTATION	1,100,000.00	1,200,000.00	100,000.00
157	023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY	50,050,000.00	50,804,000.00	754,000.00
158	023100100100	EKITI STATE ELECTRICITY BOARD	123,780,388.00	146,313,685.00	22,533,297.00
159	023100300101	EKITI STATE OFFICE OF ENERGY MATTERS	4,507,645.00	5,070,000.00	562,355.00
160	023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	2,200,000.00	2,400,000.00	200,000.00
161	023305100100	MINERAL RESOURCES AND ENVIRONMENTAL COMMITTEE	2,200,000.00	2,400,000.00	200,000.00
162	023400100100	MINISTRY OF WORKS AND TRANSPORT	6,601,000.00	8,522,300.25	1,921,300.25
163	023400100200	PLANNING RESEACH AND STATISTICS	550,000.00	600,000.00	50,000.00
164	026000100300	OFFICE OF SURVEYOR -GENERAL OF THE STATE	1,705,000.00	1,800,000.00	95,000.00
165	026000100300	CONTROL, MONITORING AND FIELD CHARTING	550,000.00	600,000.00	50,000.00
166	023400100400	EKITI STATE ROAD MAINTENMENT AGENCY (EKROMA)	3,080,000.00	3,360,000.00	280,000.00
167	023600100100	MINISTRYB OF ARTS, CULTURE & TOURISM	23,645,538.00	22,000,000.00	(1,645,538.00)
168	023600100200	TOURISM DEVELOPMENT AGENCY (TOURISM DEPARTMENT)	1,650,000.00	1,800,000.00	150,000.00

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
169	023600100300	COUNCIL FOR ART AND CULTURE	2,750,000.00	3,000,000.00	250,000.00
170	023600400200	EKITI STATE COUNCIL FOR ART AND CULTURE		-	-
171	023800100700	MINISTRY OF BUDGET AND ECONOMIC PLANNING	181,496,000.00	291,076,000.00	109,580,000.00
172	023800100100	BUDGET MONITORING COMMITTEE	2,736,250.00	3,000,000.00	263,750.00
173	023800101300	BUDGET TRACKING AND AUTOMATION	550,000.00	800,000.00	250,000.00
174	023800100600	BUDGET DEPARTMENT	2,970,000.00	4,000,000.00	1,030,000.00
175	023800101400	HOME GROWN SCHOOL FEEDING (MB&EP)	2,350,000.00	7,000,000.00	4,650,000.00
176	023800101800	N-POWER	550,000.00	600,000.00	50,000.00
177	023800100200	OFFICE OF THE SA DEVELOPMENT PARTNERSHIP	1,400,000.00	15,144,000.00	13,744,000.00
178	023800102000	IPSAS PLATFORMS DEVELOPMENT & RELATED ACTIVITIES	2,000,000.00	3,000,000.00	1,000,000.00
179	023800102200	INTER-MINISTERIAL PROJECT MONITORING TASK FORCE	1,000,000.00	1,200,000.00	200,000.00
180	023800102100	NEC & OTHER RELATED ACTIVITIES	2,500,000.00	3,000,000.00	500,000.00
181	023800101900	BUDGET RECONCILIATION COMMITTEE	550,000.00	700,000.00	150,000.00
182	023800102300	AUTOMATED PROJECT MONITORING INFORMATION SYSTEM	550,000.00	600,000.00	50,000.00
183	023800100500	DEVELOPMENT PLANNING AND STRATEGY COMMITTEE (MB&EP)	550,000.00	600,000.00	50,000.00
184	023800100400	ECONOMIC DEVELOPMENT COUNCIL (MB&EP)	825,000.00	900,000.00	75,000.00
185	023800200100	BUREAU OF STATISTICS	8,393,500.00	7,000,000.00	(1,393,500.00)
186	023800400100	SUSTAINABLE DEVELOPMENT GOALS (SDG) OFFICE	3,322,000.00	4,938,933.30	1,616,933.30
187	011100400300	CGS TO LGAS TRACK (MDG)	3,080,000.00	5,470,000.00	2,390,000.00
188	011100400200	DEVELOPMENT RELATIONS (SDGS)	880,000.00	1,600,000.00	720,000.00
189	025000100100	FISCAL RESPONSIBILITY COMMISSION	4,364,200.00	4,717,440.00	353,240.00
190	025000100200	MONITORING AND EVALUATION (FISCAL COMMISSION)	550,000.00	918,540.00	368,540.00
191	25000100300	FISCAL COMMITTEE SECRETARIAT	10,800,000.00	10,800,000.00	-
192	025200100100	EKITI STATE WATER CORPORATION	47,766,957.75	80,032,000.00	32,265,042.25
193	025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY	1,100,000.00	1,200,000.00	100,000.00

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
194	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	28,653,852.58	39,429,287.37	10,775,434.79
195	025300100400	DEEDS REGISTRY	550,000.00	600,000.00	50,000.00
196	025300100300	PHYSICAL PLANNING AND DEVELOPMENT MATTERS (MINISTRY OF LANDS)	550,000.00	600,000.00	50,000.00
197	025301000100	STATE HOUSING CORPORATION	4,936,893.50	10,000,000.00	5,063,106.50
198	025300100200	PLANNING PLANNING PERMIT AGENCY	660,000.00	720,000.00	60,000.00
199	026000100400	URBAN RENEWAL AGENCY (CAPITAL URBAN DEVELOPMENT AUTHORITY)	1,210,000.00	2,080,000.00	870,000.00
200	026100100100	MINISTRY OF PUBLIC UTILITIES	7,500,000.00	10,450,000.00	2,950,000.00
201	023100100200	MONITORING OF GOVT. HOUSE PREMISES/TOWN ELECT.	550,000.00	600,000.00	50,000.00
202	011111200300	UTILITY SERVICE DEPARTMENT	1,200,000.00	1,200,000.00	-
203	023800101500	ACTIVITIES OF THE NATIONAL CASH TRANSFER OFFICE	550,000.00	600,000.00	50,000.00
204	023800101000	DEVELOPMENT PARTNERS AND AIDS COORDINATION (MBEP)	550,000.00	600,000.00	50,000.00
205	023800101100	MEDIUM TERM EXPENDITURE FRAMEWORK	1,100,000.00	1,200,000.00	100,000.00
206	023800102400	PROJECT MONITORING COMMITTEE	2,200,000.00	2,400,000.00	200,000.00
207	022200100300	SOCIAL INVESTMENT COORDINATING OFFICE	5,256,000.00	5,756,000.00	500,000.00
208	022200100200	STEERING COMMITTEE ON SOCIAL INVESTMENT	2,250,000.00	4,536,000.00	2,286,000.00
209	011100200100	SPECIAL ADVISER ON INVESTMENT	5,262,500.00	6,000,000.00	737,500.00
210	011111300200	MONITORING OF GOVT. HOUSE PREMISES/TOWN ELECT.		-	-
211	0222001100200	KNOWLEGDE ZONE	3,995,500.00	4,976,000.00	980,500.00
212	021311800100	RAAMP	3,850,000.00	4,200,000.00	350,000.00
213	022000800200	EKITI STATE SIGNAGE AND ADVERTISEMENT	20,081,695.00	20,608,000.00	526,305.00
		TOTAL ECONOMIC SECTOR	1,733,611,038.94	8,418,455,316.18	6,684,844,277.24
					-
		SOCIAL SECTOR			-
214	051300100100	MINISTRY OF YOUTH & SPORT DEV. (YOUTH DEVELOPMENT)	5,500,000.00	7,825,750.00	2,325,750.00
215	051305100100	YOUTH DEVELOPMENT	3,140,000.00	5,258,319.20	2,118,319.20

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
216	023800101600	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO)	825,000.00	900,000.00	75,000.00
217	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	10,399,500.00	23,369,250.00	12,969,750.00
218	051400200100	WOMEN DEVELOPMENT CENTRE, IGEDE-EKITI (WOMENT AFFAIRS)	550,000.00	600,000.00	50,000.00
219	051305300100	EKITI STATE OFFICE FOR DISABILITY AFFAIRS	2,060,000.00	12,848,500.00	10,788,500.00
220	051400300100	STATE CHILD'S RIGHT IMPLEMENTATION AND MONITORING COMMITTEE (WOMEN AFFAIRS)	1,100,000.00	1,200,000.00	100,000.00
221	051400400100	ERACH, SOCIAL INTERVENTION, CHILDREN CORRECTIONAL CENTRE	15,925,000.00		(15,925,000.00)
222		ALLOWANCE FOR REHABILITATION CENTRE	9,733,500.00		(9,733,500.00)
223	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	66,653,235.44	392,979,670.82	326,326,435.38
224	22020621	NATIONAL EDUCATION PROGRAMME	1,000,000.00		(1,000,000.00)
225	22020623	FEEDING & MAINTENANCE OF SPECIAL SCHOOLS	64,077,000.00		(64,077,000.00)
226	22020624	CONDUCT OF SCHOOL EXAMS	160,000,000.00		(160,000,000.00)
227	22020634	QUALITY ASSURANCE DEPT	13,200,000.00		(13,200,000.00)
228	051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD	22,000,000.00	55,000,000.00	33,000,000.00
229	051700100400	EKITI STATE LIBRARY BOARD	1,980,000.00	2,160,000.00	180,000.00
230	051700100200	MONITORING OF PUBLIC SCHOOLS	1,100,000.00	1,200,000.00	100,000.00
231	051705500100	STATE TEACHING SERVICE COMMISSION	24,020,000.00	26,042,923.02	2,022,923.02
232	051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	14,579,000.00	24,450,200.00	9,871,200.00
233	051700100300	MONITORING OF TECHNICAL COLLEGES	550,000.00	600,000.00	50,000.00
234	051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	1,100,000.00	5,000,000.00	3,900,000.00
235	022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE, IJERO-EKITI	990,000.00	1,080,000.00	90,000.00
236	051705400100	STATE SCHOLARSHIP BOARD	1,400,000.00	97,500,000.00	96,100,000.00
237	051700100500	EDUCATION TRUST(ENDOWMENT) FUND	1,320,000.00	3,000,000.00	1,680,000.00
238	052100100100	MINISTRY OF HEALTH	11,000,000.00	13,000,000.00	2,000,000.00
239	052100200100	SHIS (MINISTRY OF HEALTH)	550,000.00	600,000.00	50,000.00
240	052100200200	SHIS COMMITTEE MEMBERS	550,000.00	600,000.00	50,000.00

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
241	052100400100	MAINTENANCE OF HEALTH DATA BANK	550,000.00	600,000.00	50,000.00
242	011103300100	EKITI STATE AIDS CONTROL AGENCY	3,980,000.00	7,736,148.00	3,756,148.00
243	052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	6,380,000.00	6,960,000.00	580,000.00
244	052100500100	MONITORING OF HEALTH CENTRE	550,000.00	960,000.00	410,000.00
245	052110200100	HOSPITAL MANAGEMENT BOARD	3,413,300.00	80,000,000.00	76,586,700.00
246	052110300100	MEDICAL MISSION (HMB)	550,000.00	600,000.00	50,000.00
247	052110400100	CENTRAL MEDICAL STORE	1,100,000.00	1,300,000.00	200,000.00
248	053500100100	MINISTRY OF ENVIRONMENT	6,650,000.00	46,475,000.00	39,825,000.00
249	053500200200	MONITORING AND TASK FORCE ON FORESTRY ACTIVITIES	1,100,000.00	1,200,000.00	100,000.00
250	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	3,506,000.00	5,000,000.00	1,494,000.00
251	053505300100	EKITI STATE WASTE MANAGEMENT BOARD	170,749,166.74	171,482,500.08	733,333.34
252	053500100200	MONTHLY SANITATION EXERCISE	42,116,000.00	8,725,000.00	(33,391,000.00)
253	051305200100	EKITI STATE SPORT COUNCIL	4,300,000.00	7,000,000.00	2,700,000.00
254	055100100100	MINISTRY FOR LOCAL GOVERNMENT, COMMUNITY DEVELOPMENT AND CHIEFTANCY AFFAIRS-STATE	3,300,000.00	3,600,000.00	300,000.00
255	055100300200	COMMUNITY DEVELOPMENT	1,100,000.00	1,200,000.00	100,000.00

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
256	055100200100	CHIEFTANCY AFFAIRS	3,850,000.00	5,600,000.00	1,750,000.00
257	051400400100	GOVT. PUPILS IN CHILDREN HOME NUR/PRY SCHOOL	1,100,000.00	1,200,000.00	100,000.00
258	051705600100	TEACHING SERVICE COMMISSION LOANS BOARD	550,000.00	600,000.00	50,000.00
259	051700100700	SUBEB STAFF HOUSING LOANS BOARD	550,000.00	600,000.00	50,000.00
260	055100200200	EKITI STATE COUNCIL OF OBAS	10,992,228.00	15,723,516.00	4,731,288.00
		SPECIAL ADVISER, BASIC EDUCATION	200,000.00	-	(200,000.00)
		TOTAL SOCIAL SECTOR	701,888,930.18	1,041,776,777.12	339,887,846.94
				-	-
		REGIONAL SECTOR		-	-
261	045102100300	SERVE-EKS	880,000.00	960,000.00	80,000.00
262	045102100200	SERVE-EKS STEERING COMMITTEE	110,000.00	120,000.00	10,000.00
		TOTAL REGIONAL SECTOR	990,000.00	1,080,000.00	90,000.00
				-	-
		LAW AND JUSTICE SECTOR		-	-
263	032600100100	MINISTRY OF JUSTICE	135,664,869.38	165,575,693.01	29,910,823.63
264	22020801	FUELLING OF GOVERNMENT VEHICLES & GEN.SET	190,030,000.00		(190,030,000.00)
265	032600100300	OFFICE OF PUBLIC DEFENDER	1,650,000.00	1,800,000.00	150,000.00
266	014500100100	PUBLIC COMPLAINT COMMISSION	550,000.00	600,000.00	50,000.00
267	023800102500	NEWLY CREATED MDAs	150,000.00		
268	011111200400	GOVERNMENT ASSET UNIT	600,000.00	600,000.00	-
		TOTAL LAW AND JUSTICE SECTOR	328,644,869.38	132,089,125.00	(196,555,744.38)
269		STATE EDUCATION PROGRAMME INVESTMENT PROJECT (SEPIP)	9,842,222.00	-	(9,842,222.00)
270		YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO)	770,781,034.80	-	(770,781,034.80)
271		FADAMA	19,019,035.31	-	(19,019,035.31)
272		3RD NATIONAL URBAN WATER SECTOR REFORM PROJECT (3RD NUWRP)	667,210,327.88	-	(667,210,327.88)

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
273	023800101500	CONDITIONAL CASH TRANSFER	65,468,106.22	-	(65,468,106.22)
274		NEWMAP	68,695,910.35		
		CABINET DEPARTMENT GOV. OFFICE	1,601,016,636.56	-	(1,601,016,636.56)
				-	-
		SUMMARY		-	-
		ADMINISTRATIVE SECTOR	10,419,751,329.23	5,531,244,170.86	(4,888,507,158.37)
		ECONOMIC SECTOR	1,733,611,038.94	8,418,455,316.18	6,684,844,277.24
		SOCIAL SECTOR	701,888,930.18	1,041,776,777.12	339,887,846.94
		REGIONAL SECTOR	990,000.00	1,080,000.00	90,000.00
		LAW AND JUSTICE SECTOR	328,644,869.38	132,089,125.00	(196,555,744.38)
		OTHERS	1,601,016,636.56	-	(1,601,016,636.56)
		TOTAL	14,785,902,804.29	15,124,645,389.16	338,742,584.87

NOTE 11: SUBVENTION/GRANTS TO TERTIARY INSTITUTIONS AND PARASTATALS

S/NO	ADMIN CODE	TETIARY INSTITUTIONS/PARASTALTALS	ACTUAL 2020	BUDGET 2020	VARIANCE	ACTUAL 2019
			₦	₦	₦	₦
1	012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	6,999,996	7,506,328	506,332	6,999,996
2	012400400200	NIGERIAN LEGION	2,400,000	1,700,000	(700,000)	2,000,000
3	031800100100	THE JUDICIARY	975,656,772	983,100,000	7,443,228	925,424,552
4	031801100100	JUDICIAL SERVICE COMMISSION	65,191,992	68,165,788	2,973,796	65,191,992
5	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	2,419,351,162	2,473,500,000	54,148,838	2,110,423,656
6	051702100100	EKITI STATE UNIVERSITY	4,341,389,570	4,995,300,000	653,910,430	6,528,539,876
7	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	3,120,000,000	2,467,451,978	(652,548,022)	2,148,135,795
8	052110600100	COLLEGE OF HEALTH TECHNOLOGY	404,313,147	476,360,000	72,046,853	246,222,474
9	051300100200	EKITI UNITED FOOTBALL CLUB	72,000,000	89,400,000	17,400,000	52,200,000
10	051702600500	COLLEGE OF AGRICULTURE, ISAN	797,183,806	500,000,000	(297,183,806)	
11	011101300233	MINISTRY OF REGIONAL DEVELOPMENT AND SPECIAL DUTIES (DAWN COMMISSION)	40,000,000	20,000,000	(20,000,000)	
12	012300200100	MINISTRY OF INFORMATIOSN, YOUTH & SPORT	-			13,280,000
		TOTAL	12,244,486,446	12,082,484,094	(162,002,352)	12,098,418,342

NOTE 12: DEPRECIATION

	REFERENCE NOTE	12A	
S/NO	DETAILS	2020	2019
		₦	₦
1	BUILDING	3,781,923,536.29	1,894,031,582.48
2	INFRASTRUCTURE	6,079,971,128.58	3,439,928,758.90
3	PLANT AND MACHINERY	221,801,978.33	103,580,208.33
4	TRANSPORTATION EQUIPMENT	1,076,073,019.74	518,253,949.61
5	OFFICE EQUIPMENT	788,980,474.07	493,511,600.08
6	FURNITURES AND FITTINGS	453,991,024.46	253,960,129.49
7	Investment Property	719,292,500.00	719,292,500.00
	TOTAL	13,122,033,661.47	7,422,558,728.89

NOTE 13: NON-CAPITAL COST

REF. NO				
		ACTUAL 2020	BUDGET 2020	VARIANCE
		₦	₦	₦
A	Non-Capital Cost	2,433,114,105	5,041,715,658	2,608,601,553
B	Projects Finaced by grants	314,203,615		
	TOTAL	2,747,317,720	5,041,715,658	2,608,601,553

NOTE 14: PUBLIC DEBT/FINANCE CHARGES

		ACTUAL	BUDGET		
CODE	DETAILS	2020	2020	VARIANCE	ACTUAL 2019
		₦	₦	₦	₦
220602	LEGAL CHARGES	-			452,148,528.06
220602	CONSULTANCY & SETTLEMENTS	-			196,525,100.97
	FINANCIAL CHARGES	351,882,468.00			143,278,818.21
220602	DOMESTIC LOAN INTEREST CHARGES	3,314,790,838.21	3,837,418,321.00	(334,906,447.94)	5,057,856,516.67
220601	FOREIGN LOAN INTEREST CHARGES	505,651,462.73			237,759,705.31
	TOTAL	4,172,324,768.94	3,837,418,321.00	(334,906,447.94)	6,087,568,669.22

NOTE 15: RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2020

S/NO	BANKS	CLOSING BALANCES
1	Access CAPITAL 1	303,377,623.81
2	ACCESS E- PAYROLL MDAS	5,530,646.83
3	ACCESS E- PAYROLL PENSION	5,145,143.52
4	ACCESS TSA SWEEPING	917,277,155.75
5	ACCESS CSS	60,268,913.04
6	ACCESS IGR	98,521,386.82
7	ACCESS FAAC	806,709.00
8	DIAMMOND/ ACCESS IGR	1,478,474.84
9	ACCESS COVID-19	23,727,846.65
10	ACCESS HEALTH INTERVENTION	1,382,342,632.36
11	ECO CAPITAL	419,862.83
12	ECO COVID-19	5,049,946.25
13	FCMB IGR	1,497,672.71
14	FIRST BANK IGR	180,145.69
15	GTB IGR	17,702.03
16	HERITAGE IGR	475,816,252.95
17	KEYSTONE IGR	83,796.66
18	POLARIS CRF	835,943.19
19	PROVIDUS RESERVE	100,269,740.17
20	STANBIC IGR	25,350.60
21	SERLING RESERVE FUND	114.19
22	STERLING CSS	30,955,281.25
23	STERLING TSA RESERVE	18,098,140.65
24	STERLING SEVERANCE	539,270.45
25	STERLING IGR EXPENDITURE	73,014,039.33
26	STERLING VAT	397,596,802.14

S/NO	BANKS	CLOSING BALANCES
27	STERLING COVID-19	524,946.25
28	STERLING CACS REPAYMENT	198,518,759.38
29	STERLING CACS 2	1,845,803,821.42
30	STERLING CAPITAL	116,134,157.14
31	UBA CAPITAL	5,679,204.11
32	UBA FURNITURE ALLOWANCE	87,736.13
33	UBA IGR EXPENDITURE	(5,090.27)
34	UBA COVID - 19 PANDEMIC	613,273.68
35	UNION CAPITAL	64,901.59
36	UNION LAPTOP REPAYMENT	4,938,721.61
37	UNION IGR EXPENDITURE	1,769,065.21
38	UNITY CAPITAL	43.00
39	UNITY UNSERVICEABLE VEHICLES	1,319,027.43
40	UNITY RESERVE	163,465.54
41	UNITY IGR EXPENDITURE	1,261,364.78
42	UNITY COVID 19	24.91
43	WEMA EKSG REMMITTANCE	34,277.18
44	WEMA DIVIDEND	54,857,142.90
45	WEMA INTEREST	403,914.86
46	WEMA PROCEED FROM SHARES	198,631.42
47	WEMA OJA-OBA MODERN MARKET	1,904.00
48	WEMA UNICEF GCC	500.00
49	WEMA IGR	19,596,239.71
50	WEMA SFTAS	369,465,160.74
51	WEMA COVID -19	3,318,280.00
52	ZENITH IGR EXPENDITURE	185,041.71
53	ZENITH CRF	78,613,740.32
	TOTAL	6,606,424,848.46

S/NO	BANKS	CLOSING BALANCES
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DOLLAR ACCOUNT

S/NO	BANK	AMOUNT (\$)
1	WEMA COVID-19 DOLLAR	\$ 100.00
	TOTAL (B) NAIRA VALUE 100 *N380	38,000.00

EKSG IGR COLLECTION ACCOUNT BALANCES AS AT 31ST DECEMBER, 2020.

S/N	ACCOUNT NAME	BANK BALANCES
1	EKSG ACCESS CONSOLIDATED	50,676,276.79
2	EKSG ACCESS LEGAL FEES	10,685,573.64
3	EKSG ACCESS DRIVING LICENCE	1,911,200.00
4	EKSG ACCESS TRAFIC OFFENCE	93,742.00
5	EKSG UBA CON INT GEN REV	9,895,105.18
6	EKS POLARIS ONLINE VEH REG	45,670.85
7	EKSG POLARIS IGR REMITTANCE	472,440.44
8	EKSG POLARIS IGR PAY DIRECT	20,386,398.57
10	EKS STERLING IGR REM A/C	1
11	EKSG UNION TIPPER /LORRY	375,798.25
12	EKSG ZENITH BANK IGR DIST.	45,007,771.88

S/NO	BANKS	CLOSING BALANCES
13	EKSG FCMB PAY DIRECT TRANSIT	60,471,205.00
14	EKSG 1 ST BANK IGR CONSOL	4,273,464:68
15	EKSG 1 ST BANK OKADA FEES	600,029.95
16	EKSG 1 ST BANK IGR	4,715,350.00
17	EKSG UNION CONSOL	171,685.91
18	EKSG HERITAGE IGR CONSOL.	2,362,272:45
19	EKSG HERITAGE COMM DEV	39,457,240:04
20	EKSG STAMBIC IGR CONSOL	3,717,887:57
21	EKSG UBA IGR CONSOL	9,895,105.18
22	EKSG IGR CENTRAL REM	1,810,707:68
23	EKSG FIDELITY REV ACCT	5,664,888:09
24	EKSG FIDELITY TAX/BUSSES	1,980,758:50
25	EKSG TRYCIRCLE/AKOTO	165,550:55
26	KEYSTONE COLLECTION IGR	221,130.56
	TOTAL	194,307,464.72

RECONCILED CASH BOOK BALANCES OF MDAs AS AT 31/12/2020

S/NO	BANK	AMOUNT (₦)
1	EDUCATION TRUST FUND	35,882,710.82
2	SUSTAINABLE DEVELOPMENT GOALS OFFICE	2,844,001.62
3	PROJECT FUND MANAGEMENT UNIT	3,458,315,670.16
4	MINISTRY OF HEALTH (WORLD BANK ASSISTED PROJECT) SAFE 1M LIVES	84,954,054.51

S/NO	BANKS	CLOSING BALANCES
5	UNICEF (MINISTRY OF HEALTH (WORLD BANK ASSISTED)	220,645.55
	MALARIA FUND (MINISTRY OF HEALTH)	29,258,965.00
	BASIC HEALTH CARE PROVISION (MINISTRY OF HEALTH)	27,086,554.63
6	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	2,751,897.76
7	UBEC/SUBEB	6,339,829,276.77
	TOTAL [D]	9,981,143,776.82
	TOTAL CASH BOOK BALANCES (A+B+C+D)	16,781,914,090.00

NOTE 16: RECEIVABLES

S/NO	BANK	AS AT 31/12/2020	AS AT 31/12/2019
		₦	₦
1	WEMA SHARES	47,316,401.32	47,558,636.74
2	ADVANCES	4,510,234,765.65	3,194,056,709.30
4	NUWSRP- 3 Receivables <i>(41,112,500.01*4 months)</i>	164,450,000.04	82,225,000.42
	TOTAL RECEIVABLE	4,722,001,167.01	3,323,840,346.46
PREPAYMENT & INVENTORY			
	PREPAYMENTS	-	-
	INVENTORY	-	-

NOTE 17: FINANCIAL ASSETS

S/NO	DETAILS	ACTUAL 2020	AMOUNT	ACTUAL 2019	AMOUNT
		₦		₦	
1	IKUN EKITI DIARY FARM & PRODUCTIONS	988,244,342.00		988,244,342.00	
2	IRE CLAY PRODUCTS LTD	267,000,000.00		267,000,000.00	
	TOTAL	1,255,244,342.00		1,255,244,342.00	

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES TO THE FINANCIAL STATEMENTS

NOTE 18: BOND SINKING FUND ACCOUNT

	DETAILS	FIRST TRANCHE	SECOND TRANCHE	TOTAL
		₦	₦	₦
	INFLOWS:			
	ISPO		8,606,472,000.00	
	Investment Income		172,691,000.00	
	TOTAL INFLOW			8,779,163,000.00
	OUTFLOWS:			
	Principal Repayment		-	-
	Payment to Bond Holders		8,124,565,000.00	
	listing fees		6,933,000.00	
	Consultants Fee		5,726,000.00	
	Registrars Fees		2,258,000.00	
	Management Fees		24,092,000.00	
	Trusteeship Fees		92,189,000.00	
	Reimbursable Fees		2,450,000.00	
	Bank Charges and Courier		105,000.00	
	publication fee		868,000.00	
	TOTAL OUTFLOW	-		8,259,186,000.00
	BALANCE	-	-	519,977,000.00

NOTE

	Balance as at 31/12/19	360,674,000.00		
	Recovery	-		
	Increase in Bond Sinking Fund value	159,303,000.00		
	Balance as at 31/12/2020	519,977,000.00		

NOTE 19: PROPERTY, PLANT & EQUIPMENT

	REFERENCE NOTE 19	12A	
S/NO	DETAILS	2020	2019
		₦	₦
1	LAND	2,483,652,573.04	-
2	BUILDING	51,861,174,414.93	37,081,954,609.44
3	INFRASTRUCTURE	96,073,722,761.28	70,553,187,517.09
6 4	PLANT AND MACHINERY	1,399,088,893.81	2,510,437,884.74
5	TRANSPORTATION EQUIPMENT	1,753,930,767.75	2,338,078,872.45
6	OFFICE EQUIPMENT	1,197,726,086.34	1,239,092,601.71
7	FURNITURES AND FITTINGS	812,036,348.81	2,368,049,741.40
	TOTAL	155,581,331,845.96	116,090,801,226.83

NOTE 20: INVESTMENT PROPERTY

	REFERENCE NOTE 20	20A	
S/NO	DETAILS	2020	2019
		₦	₦
1	BUILDING	12,947,265,000.00	13,666,557,500.00

NOTE 21: SCHEDULE OF FIXED ASSETS (WORK IN PROGRESS)

S/NO	MDAs	CLASSIFICATION	DETAILS	AMOUNT	TOTAL
				N	N
	Bal b/f			41,611,833,704.09	41,611,833,704.09
1	Ministry of works	INFRASTRUCTURE	Rehabilitation of EKSUTH internal road	50,000,000.00	
		,,	Construction of Oke Ila housing Estate internal road phase ii	9,150,431.90	
			Renovation of perimeter fence	1,226,959.70	
		,,	Rehabilitation of Aramoko /Erijiyan road	406,370,471.18	
			Rehabilitation of Aramoko /Erijiyan/Ikogosi road	50,000,000.00	
			Rehabilitation of Aramoko /Erijiyan/Ikogosi road	382,518,331.86	
			Rehabilitation of Aramoko /Erijiyan/Ikogosi road	23,960,867.00	
		962,849,670.04	Rehabilitation of Aramoko /Erijiyan/Ikogosi road	100,000,000.00	
		,,	Construction of Ilupeju/Ire/Igbemo/Ijan road	588,749,299.34	
			Construction of Ilupeju/Ire/Igbemo/Ijan road	374,420,822.38	
			Construction of Ilupeju/Ire/Igbemo/Ijan road	100,000,000.00	
		1,213,170,121.72	Construction of Ilupeju/Ire/Igbemo/Ijan road	150,000,000.00	
		,,	Construction of Agbado/Ode/Omuo road	868,821,032.76	
			Construction of Agbado/Ode/Omuo road	453,337,362.01	
		1,476,139,398.87	Construction of Agbado/Ode/Omuo road	153,981,004.10	
			Dualization of new Ado/Iyin roan road	1,000,000,000.00	
			Dualization of new Ado/Iyin roan road	1,279,538,543.94	
			Dualization of new Ado/Iyin roan road	87,777,006.00	

		2,867,315,549.94	Dualization of new Ado/Iyin roan road	500,000,000.00	
			Construction of line-drains and filling at 132/133kv, Omisanjana, Ado Ekiti	205,448,386.50	
			Construction of line-drains and filling at 132/133kv, Omisanjana, Ado Ekiti	6,333,030.79	
		224,267,707.03	Construction of line-drains and filling at 132/133kv, Omisanjana, Ado Ekiti	12,486,289.74	
		„	Construction of Civic centre	250,000,000.00	
		450,000,000.00	Construction of Civic centre	200,000,000.00	
		„	Construction of Oye/Ikun and Otun road	749,285,854.46	
			Construction of Oye/Ikun and Otun road	407,424,713.90	
			Construction of Oye/Ikun and Otun road	100,000,000.00	
		1,459,085,196.72	Construction of Oye/Ikun and Otun road	202,374,628.36	
			Rehabilitation of Igbara odo-Ibuji road	80,690,427.63	
			Rehabilitation of Igbara odo-Ibuji road	80,347,670.64	
			Rehabilitation of Igbara odo-Ibuji road	80,000,000.00	
		306,427,906.66	Rehabilitation of Igbara odo-Ibuji road	65,389,808.39	
		„	Engagement of consultancy for the design/supervision of Airport	165,013,513.51	
			Approved for the valuation of certification of perimeter fence at the Airport site Ado Ekiti	50,000,000.00	
			Revalidation of the payment of metrological service remittant	1,500,157.50	
		464,870,779.01	Approved for the valuation of certification of perimeter fence at the Airport site Ado Ekiti	248,357,108.00	
		„	Construction of Ekiti parapo pavillion	60,708,881.24	
		„	Construction of Internal housing road FUOYE	23,503,460.87	
		„	Maintenance works on flyover , green area Ado/Ikere road.	10,000,000.00	

					9,578,716,063.70
		Land and Building	Renovation of EKSTMA building at Min. of works and transport	9,121,208.00	
			Consultancy service for construction of Gov., and Dgov lodge Abuja	20,569,423.17	
			Repainting of 17Nos building of EKSUTH	27,463,885.00	
			construction of Gov., and Dgov lodge Abuja	70,622,999.12	
			Fencing of isolation centre Oba-Adejuyigbe Gen. Hosp. Ado Ekiti	10,000,000.00	
		„	Completion of secretariat complex phase V Lot1	80,263,986.70	
		„	Completion of secretariat complex phase V Lot1	72,735,464.59	
			Completion of secretariat complex phase V Lot2	71,159,486.44	
			Completion of secretariat complex phase V Lot3	60,697,029.09	
			Completion of secretariat complex phase V Lot4	90,000,000.00	
		500,181,184.82	Completion of secretariat complex phase V Lot5	115,000,000.00	
			Furnishing of the office allocated to Airport project team	10,325,218.00	
					637,958,700.11
			GRAND TOTAL		51,828,508,467.90

NOTE 22: PAYABLES

S/NO	REF. NOTE	DETAILS	31/12/2020	31/12/2019
			₦	₦
1		Salaries and other staff claims	4,977,800,451.35	4,977,800,451.35
2		Pension & Gratuity	14,628,272,663.05	14,592,690,133.05
4		Judgement Debt	829,382,226.28	1,079,768,735.28
5		Contractors Arrears	1,809,388,742.18	2,797,393,471.46
		TOTAL	22,244,844,082.86	23,447,652,791.14

NOTE 23: CURRENT PORTION OF BORROWINGS

S/NO	REF. NOTE	DETAILS	31/12/2020	31/12/2019
			₦	₦
1		DOMESTIC LOAN	10,353,908,001.41	7,237,608,056.45
2		FOREIGN LOAN	1,200,000,000.00	1,399,947,795.14
		TOTAL	11,553,908,001.41	8,637,555,851.59

NOTE 24: LONG TERM BORROWINGS

S/NO		DETAILS	31/12/2020	31/12/2019
			₦	₦
1		DOMECTIC LOAN	51,597,119,531.38	48,032,632,811.72
2		FOREGN LOAN	37,952,880,088.04	30,108,831,268.18
		TOTAL	89,549,999,619.42	78,141,464,079.90

NOTE 25: EMPLOYEES BENEFITS (ACTUAL CASH PAYMENT)

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	11100100100	GOVERNOR OFFICE (GAD)	139,982,712.04	136,160,147.43	(3,822,564.61)
2	011100100200	OFFICE OF THE DEPUTY GOVERNOR	43,341,944.17	43,451,017.48	109,073.31
3	011100300100	EKITI STATE BOUNDARY COMMISSION	9,676,761.31	9,446,619.41	(230,141.90)
4	011100800100	STATE EMERGENCY MANAGEMENT AGENCY	13,441,709.56	13,173,837.76	(267,871.80)
5	011101300200	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT.	36,995,291.06	37,791,593.76	796,302.70
6	011101300200	POLITICAL APPOINTEES (P&E)	1,357,840,245.17	1,330,013,289.31	(27,826,955.86)
7	011102100100	EKITI STATE LIAISON OFFICE -LAGOS	12,574,702.84	12,426,311.85	(148,390.99)
8	011102100200	EKITI STATE LIAISON OFFICE -ABUJA	11,346,840.51	11,296,284.44	(50,556.07)
9	011103700100	MUSLIM PILGRIM WELFARE BOARD	7,783,505.44	7,647,647.44	(135,858.00)
10	011103800100	CHRISTIAN PILGRIM WELFARE BOARD	13,633,500.64	13,357,260.04	(276,240.60)
11	011104400100	MINISTRY OF SPECIAL DUTIES		-	-
12	011111300100	GOVERNMENT HOUSE AND PROTOCOL	149,507,966.77	149,179,728.55	(328,238.22)
13	011111300500	CABINET DEPARTMENT GOV. OFFICE	35,555,189.53	35,269,324.44	(285,865.09)
14	011113200100	#VALUE!	1,062,298.10	1,416,397.47	354,099.37
15	011200300100	HOUSE OF ASSEMBLY	507,969,397.66	507,462,338.40	(507,059.26)
16	012300100100	MINISTRY OF INFORMATION, YOUTH AND SPORTS DEVELOPMENT	91,780,692.58	91,826,004.03	45,311.45
17	012300100100	MINISTRY OF YOUTH & SPORT	172,750.00	91,893.33	
18	012300300100	BROADCASTING SERVICE OF EKITI STATE	171,497,650.43	171,768,475.48	270,825.05
19	012500500100	OFFICE OF ESTABLISHMENT AND TRAINING	84,829,190.07	84,773,737.64	(55,452.43)
20	014000100100	STATE AUDITOR GENERAL OFFICE	75,025,041.60	75,980,272.81	955,231.21
21	014000100100	AUDITOR GENERAL FOR LOCAL GOVT.	32,113,434.95	32,343,910.45	230,475.50

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
22	014700100100	CIVIL SERVICE COMMISSION	52,197,196.25	51,860,792.65	(336,403.60)
23	014700300100	EKITI STATE LOCAL GOVERNMENT SERVICE COMMISSION		-	-
24	014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	72,046,374.15	70,889,857.56	(1,156,516.59)
		TOTAL ADMINISTRATIVE SECTOR	2,920,374,394.83	2,887,626,741.73	(32,747,653.10)
		ECONOMIC SECTOR		-	
25	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	413,924,991.46	408,973,571.65	(4,951,419.81)
26	021502100200	SCHOOL AGRICULTURE AND ENTERPRISE	8,964,489.76	8,810,215.93	(154,273.83)
27	021510200100	AGRICULTURAL DEVELOPMENT PROJECT	143,137,113.04	143,025,873.81	(111,239.23)
28	021511000100	FOUNTAIN AGRIC MARKETING AGENCY	22,296,822.44	21,954,157.20	(342,665.24)
29	022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	83,417,467.40	86,002,051.31	2,584,583.91
30	022000700100	OFFICE OF THE ACCOUNTANT-GENERAL	147,233,567.10	143,688,418.32	(3,545,148.78)
31	022000800100	INTERNAL REVENUE SERVICE	167,018,122.08	164,898,569.99	(2,119,552.09)
32	022000800300	EKITI STATE SIGNAGE AND ADVERTISEMENT (IRS)	273,920.00	365,226.67	91,306.67
33	022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	164,503,871.95	163,057,188.05	(1,446,683.90)
34	022200100600	MULTI PURPOSE CREDIT AGENCY	31,599,923.20	31,297,659.88	(302,263.32)
35	022700500100	JOB CREATION AND EMPLOYMENT AGENCY	9,606,919.44	9,317,946.47	(288,972.97)
36	023100300100	EKITI STATE ELECTRICITY BOARD	67,907,784.01	67,313,598.19	(594,185.82)
37	023400100100	MINISTRY OF WORKS AND TRANSPORT	281,381,724.11	280,594,613.52	(787,110.59)
38	023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	28,780,584.71	29,121,236.57	340,651.86
39	023400400100	EKITI STATE ROAD MAINTENMENT AGENCY (EKROMA)(PUBLIC WORKS CORPORATION)	20,069,804.96	19,368,619.69	(701,185.27)
40	023600400200	BUREAU OF TOURISM ART AND CULTURE	59,003,280.72	64,302,525.01	5,299,244.29
41		TOURISM BOARD	11,615,937.54	-	
42	023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	75,847,588.95	73,483,602.63	(2,363,986.32)

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
43	023800400100	BUREAU OF STATISTICS	27,571,280.94	27,037,714.51	(533,566.43)
44	025210200100	EKITI STATE WATER CORPORATION	302,581,162.48	304,191,819.68	1,610,657.20
45	025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	31,895,666.83	31,693,737.73	(201,929.10)
46	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	81,831,266.05	82,370,428.77	539,162.72
47	025301000100	STATE HOUSING CORPORATION	79,548,463.61	79,281,729.91	(266,733.70)
48	025305600100	URBAN RENEWAL AGENCY	10,482,550.49	10,377,799.43	(104,751.06)
49		MINISTRY OF INFRASTRUCTURE DEVELOPMENT	62,697,292.10	62,477,653.72	
50	026100100100	MINISTRY OF PUBLIC UTILITIES		-	-
51		PENCOM	27,720,623.33	28,871,524.25	1,150,900.92
52	022200100500	EKITI STATE INVESTMENT PROMOTION AGENCY		-	
		TOTAL ECONOMICS SECTOR	2,360,912,218.70	2,341,877,482.89	(7,199,159.89)
		LAW AND JUSTICE SECTOR		-	
53	032600100100	MINISTRY OF JUSTICE	174,992,421.28	165,875,673.01	(9,116,748.27)
		TOTAL LAW AND JUSTICE SECTOR	174,992,421.28	165,875,673.01	(9,116,748.27)
		REGIONAL SECTOR		-	
		TOTAL REGIONAL SECTOR		-	
		SOCIAL SECTOR		-	
54	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	83,475,800.28	83,695,038.23	219,237.95
55	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	472,527,277.99	396,217,236.10	(76,310,041.89)
56	051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	304,042,866.32	305,984,712.28	1,941,845.96
57	051700800100	EKITI STATE LIBRARY BOARD	12,930,814.29	12,477,637.88	(453,176.41)
58	051702600000	NON-TEACHING STAFF (TSC) HQ	127,370,494.60	124,851,651.52	(2,518,843.08)
59	051705400100	STATE TEACHING SERVICE COMMISSION (SECONDARY SCHOOL TEACHERS)	7,740,385,723.03	7,742,225,112.05	1,839,389.02

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
60	051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	77,031,254.07	76,479,020.69	(552,233.38)
61	051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	40,897,773.09	41,062,221.48	164,448.39
62	051705600100	STATE SCHOLARSHIP BOARD	8,351,940.47	8,575,068.12	223,127.65
63	051705600200	EDUCATION TRUST(ENDOWMENT) FUND	15,714,398.02	15,526,276.17	(188,121.85)
64	052100100100	MINISTRY OF HEALTH	296,826,563.91	297,306,701.20	480,137.29
65	052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	67,226,822.53	64,185,426.32	(3,041,396.21)
66	052110200100	HOSPITAL MANAGEMENT BOARD	2,429,194,972.29	2,382,469,602.04	(46,725,370.25)
67	052111300100	CENTRAL MEDICAL STORE	19,129,970.50	19,069,881.24	(60,089.26)
68	053500100100	MINISTRY OF ENVIRONMENT	138,423,582.36	135,428,624.57	(2,994,957.79)
69	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	14,924,198.89	15,030,299.17	106,100.28
70	053505300100	EKITI STATE WASTE MANAGEMENT BOARD	23,662,902.85	23,253,463.53	(409,439.32)
71	053905100100	EKITI STATE SPORT COUNCIL	55,999,588.70	55,525,754.53	(473,834.17)
72	0505100100100	MINISTRY FOR LOCAL GOVERNMENT, COMMUNITY DEVELOPMENT AND CHIEFTANCY AFFAIRS-STATE	64,682,505.73	64,009,958.25	(672,547.48)
		UNSPECIFIED	91,695.70		
		TOTAL SOCIAL SECTOR	11,992,891,145.62	11,863,373,685.37	(129,425,764.55)
				-	
		PERSONEL COST SUMMARY		-	
		ADMINISTRATION SECTOR	2,920,374,394.83	2,887,626,741.73	(32,747,653.10)
		ECONOMIC SECTOR	2,360,912,218.70	2,341,877,482.89	(19,034,735.81)
		LAW AND JUSTICE SECTOR	174,992,421.28	165,875,673.01	(9,116,748.27)
		REGIONAL SECTOR	-	-	-
		SOCIAL SECTOR	11,992,891,145.62	11,863,373,685.37	(129,517,460.25)
		TOTAL (A)	17,449,170,180.43	17,258,753,583.00	(190,416,597.43)

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
		CORPERS ALLOWANCE	28,630,054.54	29,975,455.17	1,345,400.63
		REPATRIATION	11,740,119.16	11,997,455.73	257,336.57
		LOCUM/INTERN	20,025,340.61	23,905,430.27	3,880,089.66
		LEAVE BONUS	-	400,000,000.00	400,000,000.00
		STATE HEALTH INSURANCE SCHEME (SHIS)	-	-	-
		OTHER	-	-	-
		TOTAL (B)	60,395,514.31	465,878,341.17	392,202,634.63
		GRAND TOTAL (A+B)	17,509,565,694.74	17,724,631,924.17	215,066,229.43
		UNREMITTED DEDUCTION AS AT DECEMBER 2020	2,824,991,744.11	-	
		ACTUAL AMOUNT PAID	14,684,573,950.63	-	

NOTE 26: ALLOWANCES & SOCIAL CONTRIBUTION (ACTUAL CASH PAYMENT)

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET JAN-JUNE 2020	VARIANCE
1		5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	-	-	-
2		10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	72,000,000.00	-	(72,000,000.00)
		TOTAL	72,000,000.00	-	(72,000,000.00)

NOTE 27: SOCIAL BENEFITS (ACTUAL CASH PAYMENT)

		2020			
CODE	DETAILS	ACTUAL	BUDGET 2020	VARIANCE	ACTUAL 2019
		₦		₦	₦
210301	PENSION	5,617,531,054.32	5,423,375,679.78	(194,155,374.54)	5,374,470,512.28
210301	GRATUITY	145,503,198.57	400,000,000.00	254,496,801.43	2,459,386,654.86
210301	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	-	-	-	-
	TOTAL	5,763,034,252.89	5,823,375,679.78	60,341,426.89	7,833,857,167.14

NOTE 28: PUBLIC DEBT/FINANCIAL CHARGES (ACTUAL CASH PAYMENT)

		ACTUAL	BUDGET		ACTUAL
CODE	DETAILS	2020	2020	VARIANCE	2019
		₦	₦	₦	₦
220602	LEGAL CHARGES	-			452,148,528.06
220602	CONSULTANCY & SETTLEMENTS	-			196,525,100.97
	FINANCIAL CHARGES	351,882,467.63	480,535,668.44	128,653,200.81	143,278,818.21
220602	DOMESTIC LOAN INTEREST CHARGES	3,314,790,838.21			5,057,856,516.67
220601	FOREIGN LOAN INTEREST CHARGES	505,651,462.73	5,831,944,652.85	2,011,502,351.91	237,759,705.31
	TOTAL	4,172,324,768.57	6,312,480,321.29	2,140,155,552.72	6,087,568,669.22

NOTE 29: OVERHEAD COST (BY SECTORS)

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	011100100100	GOVERNOR OFFICE (GAD)	27,234,500.00	279,136,576.43	251,902,076.43
2	011102100200	EKITI STATE GOVERNORS LODGE, ABUJA	2,640,000.00	3,200,000.00	560,000.00
3	011100100200	OFFICE OF THE DEPUTY GOVERNOR	243,445,200.00	250,152,000.00	6,706,800.00
4	011102100300	EKITI STATE DEPUTY GOVERNORS LODGE, ABUJA	1,200,000.00	1,200,000.00	-
5	011100800100	ECONOMIC PRESERVATION & GENERAL ENFORCEMENT (OFFICE OF DEPUTY GOVERNOR)	550,000.00	600,000.00	50,000.00
6	011100200700	OFFICE OF THE SPECIAL ADVISER GOVERNORS OFFICE (GH&P)	-	1,200,000.00	1,200,000.00
7	011100201300	OFFICE OF THE SPECIAL ADVISER, NATIONAL ASSEMBLY	2,200,000.00	2,400,000.00	200,000.00
8	011100201700	OFFICE OF THE SPECIAL ASSISTANT (SPECIAL DUTIES)	1,100,000.00	476,280.00	(623,720.00)
9	011100200300	SPECIAL ASSISTANT ALLIED MATTERS	3,300,000.00	4,536,000.00	1,236,000.00
10	011100200400	SPECIAL ASSISTANT TERTIARY INSTITUTION	1,647,000.00	1,814,400.00	167,400.00
11	011100200118	OFFICE OF PRIVATE SECRETARY TO GOVERNOR (GH&P)			-
12	011100201400	SPECIAL ASSISTANT DEVELOPMENT MATTERS		-	-
13	011100200200	SPECIAL ADVISER, FEDERAL MATTERS	11,000,000.00	12,072,000.00	1,072,000.00
14	011100201200	SPECIAL ASSISTANT, PROTOCOL	1,100,000.00	1,632,960.00	532,960.00
15	011100201600	OFFICE OF SPECIAL ASSISTANT ON ECONOMIC MATTERS	3,028,177.50	3,440,000.00	411,822.50
16	011100300100	EKITI STATE BOUNDARY COMMISSION	2,200,000.00	2,400,000.00	200,000.00
17	011100300200	BOUNDARY TECHNICAL COMMITTEE(D-GOV)	1,100,000.00	1,687,000.00	587,000.00
18	011100300200	OFFICE OF ECONOMIC PRESERVATION AND GENERAL ENFORCEMENT			(7,550,000.00)
19	011100600100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	7,550,000.00	18,210,225.60	17,660,225.60
20	011100600200	CONTROL MONITORING OF DISASTER SITE	550,000.00	600,000.00	(3,800,000.00)
21	011100700100	BUREAU OF PUBLIC PROCUREMENT (BPP)	4,400,000.00	26,400,000.00	25,300,000.00
22	011100700200	STATE PROJECTS MONITORING AND EVALUATION OFFICE	1,100,000.00	1,200,000.00	375,000.00
23	023800100300	PROJECT EVALUATION COMMITTEE	825,000.00	900,000.00	75,000.00
24	016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	38,400,000.00	38,500,000.00	100,000.00
25	11101300102	INTER-FACE WITH ALLIED BODIES ON FSP/MTEF	800,000.00	5,000,000.00	4,200,000.00
26	016101300200	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT.	668,790,200.64	702,597,130.22	33,806,929.58
27	016101300500	QUARTERLY LEGISLATIVE EXECUTIVE	550,000.00	600,000.00	50,000.00
28	016101300600	POLICY AND STRATEGY (P&E)	550,000.00	600,000.00	50,000.00
29	011100201100	SA, NGO	800,000.00	4,804,000.00	4,004,000.00
30	016101300300	ECONOMIC AND PARASTATALS (P & E)	1,100,000.00	1,200,000.00	100,000.00
31	11101300400	PARASTATAL AFFAIRS DEPARTMENT	5,500,000.00	6,536,000.00	1,036,000.00
32	016101300400	POLITICAL AND INTER-PARTY AFFAIRS (P & E)	16,500,000.00	18,000,000.00	1,500,000.00

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			N	N	N
33	23050164	SALARIES AND ENTITLEMENT OF POLITICAL OFFICE HOLDERS	48,252,480.21	-	(48,252,480.21)
34	016101300700	NIREC (P & E)	1,800,000.00	1,800,000.00	-
35	011102100500	EKITI STATE LIAISON OFFICE -LAGOS	6,498,000.00	6,536,000.00	38,000.00
36	011102100100	EKITI STATE LIAISON OFFICE -ABUJA	26,408,876.22	28,770,000.00	2,361,123.78
37	011102100600	EKITI STATE LIAISON OFFICE -AKURE	240,000.00	240,000.00	-
38	011102100400	MAINTENANCE OF LIAISON OFFICE, ABUJA STAFF QUARTERS	1,200,000.00	1,200,000.00	-
39	011101000100	BUREAU OF TRANSFORMATION AND STRATEGY	8,140,000.00	8,880,000.00	740,000.00
40	011111300100	EKITI STATE PENSION COMMISSION/BOARD	15,600,000.00	15,600,000.00	-
41	011103500100	5% CONTRIBUTION OF REDEEMABLE RETIREMENT FUND ACCOUNT	-	-	#VALUE!
42	011103500100	10% GOVERNMENT CONTRIBUTION TO CPS	-	-	-
43	011103500100	EKITI STATE PENSION COMMISSION (ACTUARIAL VALUATION)	-	-	-
44	011103700100	MUSLIM PILGRIM WELFARE BOARD	1,100,000.00	2,000,000.00	900,000.00
45	011103800100	CHRISTIAN PILGRIM WELFARE BOARD	9,129,159.51	8,996,954.01	(132,205.50)
46	045102100100	MINISTRY OF REGIONAL DEVELOPMENT AND SPECIAL DUTIES	4,096,000.00	3,650,000.00	(446,000.00)
47	045102100400	DAWN COMMISSION	-	-	-
48	032600100200	EKITI STATE CITIZENS RIGHTS	2,200,000.00	2,400,000.00	200,000.00
49	011110500100	OFFICE OF THE CHIEF OF STAFF	38,400,000.00	38,500,000.00	100,000.00
50	014700100300	APPOINTMENT DEPARTMENT (CSC)	1,440,000.00	1,440,000.00	-
51	011111100100	PUBLIC-PRIVATE PARTNERSHIP	770,000.00	840,000.00	70,000.00
52	011100100100	GOVERNMENT HOUSE PROTOCOL	2,392,306,481.00	2,405,625,381.00	13,318,900.00
53	011111300400	MAINTENANCE OF GOVERNORS LODGE	550,000.00	600,000.00	50,000.00
54	011100200800	SA COMMUNICATION & STRATEGY	3,000,000.00	11,000,000.00	8,000,000.00
55	011100200900	SA POLICY AND DOCUMENTATION	-	4,000,000.00	4,000,000.00
56	011100200700	SA TO THE GOVERNOR (SAGOV)	-	3,000,000.00	3,000,000.00
57	011110100100	BUREAU OF SPECIAL PROJECT	2,000,000.00	2,000,000.00	-
58	055100300100	BUREAU OF RURAL & COMMUNITY DEVELOPMENT	-	1,000,000.00	1,000,000.00
59	023800102500	NEWLY CREATED MDAs/ EMERGENCY	-	90,727,500.00	90,727,500.00
60	011111300500	MAINTENANCE OF EXCO CHAMBERS	2,094,400.00	2,284,800.00	190,400.00
61	016101700100	CABINET DEPARTMENT GOV. OFFICE	91,292,200.00	100,732,200.00	9,440,000.00
62	22021041	CONTINGENCY OVERHEAD CABINET	2,615,299,669.97	-	(2,615,299,669.97)
63	22021041	CONTINGENCY OVERHEAD GAD	1,905,000,000.00	-	(1,905,000,000.00)
64	22021041	CONTINGENCY OVERHEAD FINANCE	124,026,625.63	-	(124,026,625.63)
65	22021041	CONTINGENCY OVERHEAD (P&E)	193,740,000.00	-	-
66	22021041	CONTINGENCY OVERHEAD (GHP)	585,000,000.00	-	-
67	011100201000	SSA MOBILIZATION, URBAN & RURAL	4,500,000.00	6,000,000.00	1,500,000.00

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			N	N	N
68	11111300700	SECRETARIAT, OFFICE OF THE GOVERNOR	12,000,000.00	12,000,000.00	-
69	011111400100	CHIEF PRESS SECRETARY/ SA MEDIA	35,115,000.00	36,940,000.00	1,825,000.00
70	011113200100	INTEGRATION & INTER-GOVERNMENTAL AFFAIRS	3,427,000.00	3,600,000.00	173,000.00
71	011200100100	HOUSE OF ASSEMBLY	775,331,190.00	851,714,496.89	76,383,306.89
72	011200200100	HOUSE OF ASSEMBLY SERVIC COMMISSION	21,941,000.00	45,360,000.00	23,419,000.00
73	11200500100	SEVERANCE ALLOWANCE FOR HOUSE OF ASSEMBLY	64,026,767.15		(64,026,767.15)
74	012300100100	MINISTRY OF INFORMATION	133,300,825.00	146,497,986.30	13,197,161.30
75					-
76	012300300100	BROADCASTING SERVICE OF EKITI STATE	11,905,161.40	13,578,358.48	1,673,197.08
77	012500600800	NIGERIAN LEGION			-
78	012300200100	GOVERNMENT PRINTING PRESS			-
79	026100100200	EKITI STATE FIRE SERVICE	3,513,000.00	3,850,000.00	337,000.00
80	012500100100	OFFICE OF THE HEAD OF SERVICE	25,096,000.00	25,102,743.26	6,743.26
81	014700100200	PERSONNEL DEPARTMENT (CSC)	1,440,000.00	1,440,000.00	-
82	12500100300	MAINTENANCE OF STATE SECRETARIAT	2,400,000.00		(2,400,000.00)
83	12500500200	MAINTENANCE OF GOVERNOR'S OFFICE	39,472,665.00		(39,472,665.00)
84	012500600100	OFFICE OF ESTABLISHMENT AND TRAINING	36,533,750.00	56,222,887.00	19,689,137.00
85	012500600200	ESTABLISHMENT AND MANAGEMENT SERVICES DEPT. (ESTABS)	2,200,000.00	2,400,000.00	200,000.00
86	012500500300	PENSIONS DEPARTMENT (ESTABS)	1,320,000.00	1,440,000.00	120,000.00
87	012500600300	STAFF MATTERS AND INDUSTRIAL RELATIONS DEPARTMENT (ESTABS)	1,100,000.00	1,200,000.00	100,000.00
88	012500600500	HOSTING OF PUBLIC SERVICES GAMES		2,000,000.00	2,000,000.00
89	012500600400	LABOUR AND INDUSTRIAL RELATION	20,740,000.00	24,000,000.00	3,260,000.00
90	012500700200	TRAINING AND MANPOWER DEPARTMENT (ESTABS)	1,100,000.00	1,200,000.00	100,000.00
91	012500700300	STAFF DEVELOPMENT CENTRE (ESTABS)	1,100,000.00	1,200,000.00	100,000.00
92	012500600700	STAFF HOUSING LOANS BOARD (ESTABS)	550,000.00	600,000.00	50,000.00
93	012500600600	PEER REVIEW FORUM FOR HEAD OF SERVICE AND PERMANENT SECRETARIES (ESTABS)	3,300,000.00	3,600,000.00	300,000.00
94	012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	13,120,000.00	73,669,438.40	60,549,438.40
95	012500500100	PUBLIC SERVICE COORDINATING UNIT (HOS)	2,280,000.00	2,300,000.00	20,000.00
96	014000100100	STATE AUDITOR GENERAL OFFICE	22,958,500.00	23,231,000.00	272,500.00
97	014000100100	PENSION AND GRATUITY (STATE AUDIT)	600,000.00	600,000.00	-
98	014000200100	GOVERNMENT ACCOUNT MANAGEMENT UNITS	600,000.00	600,000.00	-
99	014000100300	AUDITING OF ALL SECONDARY SCHOOL	3,600,000.00	4,200,000.00	600,000.00
98	014000100300	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	4,530,000.00	9,451,053.27	4,921,053.27
99	014700100100	CIVIL SERVICE COMMISSION	20,334,000.00	21,484,000.00	1,150,000.00
100	011101000200	CIVIL SERVICE TRANSFORMATION	1,540,000.00	1,680,000.00	140,000.00

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			N	N	N
101	014700300100	EKITI STATE LOCAL GOVERNMENT SERVICE COMMISSION		-	-
102	014000100500	MONITORING AND SPECIAL AUDIT DEPARTMENT	1,200,000.00	1,200,000.00	-
103	011111300200	PENSION TRANSITION ARRANGEMENT DEPARTMENT (PTAD)	2,750,000.00	3,000,000.00	250,000.00
104	022700600100	HUMAN CAPITAL DEVELOPMENT	1,100,000.00	1,200,000.00	100,000.00
105	011100700200	SUPERVISION AND MONITORING OF PROJECT (BPP)	3,300,000.00	3,600,000.00	300,000.00
106	014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	11,682,500.00	12,164,800.00	482,300.00
		TOTAL ADMINISTRATIVE SECTOR	10,419,751,329.23	5,531,244,170.86	(4,888,507,158.37)
		ECONOMIC SECTOR		-	-
107	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	6,080,500.00	6,460,381.60	379,881.60
108	055100300300	RURAL DEVELOPMENT	2,200,000.00	2,400,000.00	200,000.00
109	021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	1,100,000.00	1,200,000.00	100,000.00
110	051702600100	SCHOOL AGRICULTURE AND ENTERPRISE	1,100,000.00	1,200,000.00	100,000.00
111	021511600100	AGRICULTURAL DEVELOPMENT PROJECT	6,431,000.00	7,000,000.00	569,000.00
112	023800101200	FADAMA PROJECT	1,100,000.00	1,200,000.00	100,000.00
113	021510200400	STATE COMMITTEE ON FOOD AND NUTRITION (UNICEF ASSISTED)	550,000.00	600,000.00	50,000.00
114	021510900100	FORESTRY COMMISSION	5,952,462.38	7,141,681.13	1,189,218.75
115	021511000100	FOUNTAIN AGRIC MARKETING AGENCY	3,202,000.00	3,690,000.00	488,000.00
116	022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	459,327,341.25	6,422,509,306.13	5,963,181,964.88
117	022000200100	DEBT MANAGEMENT OFFICE	2,760,000.00	3,680,000.00	920,000.00
118	22020647	PUBLIC DEBTS CHARGES		-	-
119	022000100100	EXPENDITURE DEPARTMENT	4,200,000.00	4,200,000.00	-
120	022000100500	STATE FINANCES DEPARTMENT	3,000,000.00	3,000,000.00	-
121	022000100600	STATE WIDE REVENUE COMMITTEE	5,400,000.00	5,400,000.00	-
122	12400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS		-	-
123	022000100800	COMMUNITY OF PUBLIC FINANCE COMMITTEE	1,250,000.00	5,000,000.00	3,750,000.00
124	022000100900	SFTAS RELATED ACTIVITIES	1,250,000.00	6,000,000.00	4,750,000.00
125	022000100900	STATE FISCAL EFFICIENCY UNIT	3,000,000.00	3,000,000.00	-
126	22020211	UTILITY SERVICE BILL (FINANCE)	155,000,000.00	-	(155,000,000.00)
127	22020611	COMMITTEE & COMMISSION	30,000,000.00	-	(30,000,000.00)
128	022700500100	EKITI STATE SOCIAL SECURITY SCHEME	1,760,000.00	1,920,000.00	160,000.00
129	22020612	RESPONSIBILITY/EXCO	83,004,000.00	-	(83,004,000.00)
130	02200701100	CENTRAL INTERNAL AUDIT OFFICE	8,384,000.00	8,884,000.00	500,000.00
131	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	79,882,896.32	102,132,259.25	22,249,362.93
132	022000700200	MAIN ACCOUNTS DEPARTMENT (AG'S OFFICE)	3,000,000.00	3,000,000.00	-
133	022000700700	FUND MANAGEMENT (AG'S OFFICE)	3,000,000.00	3,000,000.00	-

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			N	N	N
134	022000700600	IMPLEMENTATION OF TREASURY SINGLE ACCOUNTS	5,400,000.00	5,400,000.00	-
135	022000700400	CENTRAL PAY OFFICE	1,800,000.00	1,800,000.00	-
136	022000700000	PROJECT FINANCE MANAGEMENT UNIT (PFMU)	720,000.00	720,000.00	-
137	022000700300	IPSAS STEERING COMMITTEE	1,440,000.00	1,440,000.00	-
138	022000700800	STATE INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM (SIFMIS)	3,000,000.00	3,000,000.00	-
139	022000700500	MANAGEMENT SERVICE DEPT. (AG)	2,400,000.00	2,400,000.00	-
140	022000800100	INTERNAL REVEUNE SERVICE	196,390,230.77	310,272,384.35	113,882,153.58
141	023800100900	SUSTAINABLE IGR COMMITTEE	3,080,000.00	3,400,000.00	320,000.00
142	022200100100	MINISTRY OF INVESTMENT, TRADE & INNOVATION	6,386,388.95	9,500,000.00	3,113,611.05
143	022201000100	MONITORING AND SUPERVISION OF COOPERATIVE SOCIETIES	550,000.00	600,000.00	50,000.00
144	022201800100	STATE COOPERATIVE ADVISORY BOARD	550,000.00	600,000.00	50,000.00
145	022205200100	EKITI STATE INVESTMENT PROMOTION AGENCY	2,175,000.00	139,087,610.80	136,912,610.80
146	027800100200	MULTI LATERAL DEPARTMENT	1,100,000.00	1,200,000.00	100,000.00
147	022000100200	STATE REVENUE AND INVESTMENT COMMITTEE	2,040,000.00	2,040,000.00	-
148	011100500200	EKITI STATE ENTERPRISES DEVELOPMENT AGENCY	1,540,000.00	1,680,000.00	140,000.00
149	011100500100	MULTI PURPOSE CREDIT AGENCY	23,803,299.44	27,718,720.00	3,915,420.56
150	011111200200	PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT	300,000.00	300,000.00	-
151	022700100100	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	4,400,000.00	4,800,000.00	400,000.00
152	022700700100	JOB CREATION AND EMPLOYMENT AGENCY	1,452,000.00	2,000,000.00	548,000.00
153	012500600400	OFFICE OF LABOUR RELATIONS		-	-
154	022700600100	STATE GOVERNANCE AND CAPACITY BUILDING		-	-
155	022800100100	BUREAU OF INFORMATION, COMMUNICATION AND TECHNOLOGY (ICT)	7,590,000.00	8,280,000.00	690,000.00
156	023400100500	DEPARTMENT OF PUBLIC TRANSPORTATION	1,100,000.00	1,200,000.00	100,000.00
157	023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY	50,050,000.00	50,804,000.00	754,000.00
158	023100100100	EKITI STATE ELECTRICITY BOARD	123,780,388.00	146,313,685.00	22,533,297.00
159	023300100300	EKITI STATE OFFICE OF ENERGY MATTERS	4,507,645.00	5,070,000.00	562,355.00
160	023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	2,200,000.00	2,400,000.00	200,000.00
161	023305100100	MINERAL RESOURCES AND ENVIRONMENTAL COMMITTEE	2,200,000.00	2,400,000.00	200,000.00
162	023400100100	MINISTRY OF WORKS AND TRANSPORT	6,601,000.00	8,522,300.25	1,921,300.25
163	023400100200	PLANNING RESEACH AND STATISTICS	550,000.00	600,000.00	50,000.00
164	026000100300	OFFICE OF SURVEYOR -GENERAL OF THE STATE	1,705,000.00	1,800,000.00	95,000.00
165	026000100300	CONTROL, MONITORING AND FIELD CHARTING	550,000.00	600,000.00	50,000.00
166	023400100400	EKITI STATE ROAD MAINTENMENT AGENCY (EKROMA)	3,080,000.00	3,360,000.00	280,000.00
167	023600100100	MINISTRYB OF ARTS, CULTURE & TOURISM	23,645,538.00	22,000,000.00	(1,645,538.00)
168	023600100200	TOURISM DEVELOPMENT AGENCY (TOURISM DEPARTMENT)	1,650,000.00	1,800,000.00	150,000.00

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			N	N	N
169	023600100300	COUNCIL FOR ART AND CULTURE	2,750,000.00	3,000,000.00	250,000.00
170	023600400200	EKITI STATE COUNCIL FOR ART AND CULTURE		-	-
171	023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	181,496,000.00	291,076,000.00	109,580,000.00
172	023800100100	BUDGET MONITORING COMMITTEE	2,736,250.00	3,000,000.00	263,750.00
173	023800101300	BUDGET TRACKING AND AUTOMATION	550,000.00	800,000.00	250,000.00
174	023800100600	BUDGET DEPARTMENT	2,970,000.00	4,000,000.00	1,030,000.00
175	023800101400	HOME GROWN SCHOOL FEEDING (MB&EP)	2,350,000.00	7,000,000.00	4,650,000.00
176	023800101800	N-POWER	550,000.00	600,000.00	50,000.00
177	023800100200	OFFICE OF THE SA DEVELOPMENT PARTNERSHIP	1,400,000.00	15,144,000.00	13,744,000.00
178	023800102000	IPSAS PLATFORMS DEVELOPMENT & RELATED ACTIVITIES	2,000,000.00	3,000,000.00	1,000,000.00
179	023800102200	INTER-MINISTERIAL PROJECT MONITORING TASK FORCE	1,000,000.00	1,200,000.00	200,000.00
180	023800102100	NEC & OTHER RELATED ACTIVITIES	2,500,000.00	3,000,000.00	500,000.00
181	023800101900	BUDGET RECONCILIATION COMMITTEE	550,000.00	700,000.00	150,000.00
182	023800102300	AUTOMATED PROJECT MONITORING INFORMATION SYSTEM	550,000.00	600,000.00	50,000.00
183	023800100500	DEVELOPMENT PLANNING AND STRATEGY COMMITTEE (MB&EP)	550,000.00	600,000.00	50,000.00
184	023800100400	ECONOMIC DEVELOPMENT COUNCIL (MB&EP)	825,000.00	900,000.00	75,000.00
185	023800200100	BUREAU OF STATISTICS	8,393,500.00	7,000,000.00	(1,393,500.00)
186	023800400100	SUSTAINABLE DEVELOPMENT GOALS (SDG) OFFICE	3,322,000.00	4,938,933.30	1,616,933.30
187	011100400300	CGS TO LGAS TRACK (MDG)	3,080,000.00	5,470,000.00	2,390,000.00
188	011100400200	DEVELOPMENT RELATIONS (SDGS)	880,000.00	1,600,000.00	720,000.00
189	025000100100	FISCAL RESPONSIBILITY COMMISSION	4,364,200.00	4,717,440.00	353,240.00
190	025000100200	MONITORING AND EVALUATION (FISCAL COMMISSION)	550,000.00	918,540.00	368,540.00
191	25000100300	FISCAL COMMITTEE SECRETARIAT	10,800,000.00	10,800,000.00	-
192	025200100100	EKITI STATE WATER CORPORATION	47,766,957.75	80,032,000.00	32,265,042.25
193	025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY	1,100,000.00	1,200,000.00	100,000.00
194	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	28,653,852.58	39,429,287.37	10,775,434.79
195	025300100400	DEEDS REGISTRY	550,000.00	600,000.00	50,000.00
196	025300100300	PHYSICAL PLANNING AND DEVELOPMENT MATTERS (MINISTRY OF LANDS)	550,000.00	600,000.00	50,000.00
197	025301000100	STATE HOUSING CORPORATION	4,936,893.50	10,000,000.00	5,063,106.50
198	025300100200	PLANNING PLANNING PERMIT AGENCY	660,000.00	720,000.00	60,000.00
199	026000100400	URBAN RENEWAL AGENCY (CAPITAL URBAN DEVELOPMENT AUTHORITY)	1,210,000.00	2,080,000.00	870,000.00
200	026100100100	MINISTRY OF PUBLIC UTILITIES	7,500,000.00	10,450,000.00	2,950,000.00
201	023100100200	MONITORING OF GOVT. HOUSE PREMISES/TOWN ELECT.	550,000.00	600,000.00	50,000.00
202	011111200300	UTILITY SERVICE DEPARTMENT	1,200,000.00	1,200,000.00	-
203	023800101500	ACTIVITIES OF THE NATIONAL CASH TRANSFER OFFICE	550,000.00	600,000.00	50,000.00

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			N	N	N
204	023800101000	DEVELOPMENT PARTNERS AND AIDS COORDINATION (MBEP)	550,000.00	600,000.00	50,000.00
205	023800101100	MEDIUM TERM EXPENDITURE FRAMEWORK	1,100,000.00	1,200,000.00	100,000.00
206	023800102400	PROJECT MONITORING COMMITTEE	2,200,000.00	2,400,000.00	200,000.00
207	022200100300	SOCIAL INVESTMENT COORDINATING OFFICE	5,256,000.00	5,756,000.00	500,000.00
208	022200100200	STEERING COMMITTEE ON SOCIAL INVESTMENT	2,250,000.00	4,536,000.00	2,286,000.00
209	011100200100	SPECIAL ADVISER ON INVESTMENT	5,262,500.00	6,000,000.00	737,500.00
210	011111300200	MONITORING OF GOVT. HOUSE PREMISES/TOWN ELECT.		-	-
211	0222001100200	KNOWLEGDE ZONE	3,995,500.00	4,976,000.00	980,500.00
212	021311800100	RAAMP	3,850,000.00	4,200,000.00	350,000.00
213	022000800200	EKITI STATE SIGNAGE AND ADVERTISEMENT	20,081,695.00	20,608,000.00	526,305.00
		TOTAL ECONOMIC SECTOR	1,733,611,038.94	7,943,578,529.18	6,209,967,490.24
					-
		SOCIAL SECTOR			-
214	051300100100	MINISTRY OF YOUTH & SPORT DEV. (YOUTH DEVELOPMENT)	5,500,000.00	7,825,750.00	2,325,750.00
215	051305100100	YOUTH DEVELOPMENT	3,140,000.00	5,258,319.20	2,118,319.20
216	023800101600	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO)	825,000.00	900,000.00	75,000.00
217	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	10,399,500.00	23,369,250.00	12,969,750.00
218	051400200100	WOMEN DEVELOPMENT CENTRE, IGEDE-EKITI (WOMENT AFFAIRS)	550,000.00	600,000.00	50,000.00
219	51305300100	EKITI STATE OFFICE FOR DISABILITY AFFAIRS	2,060,000.00	12,848,500.00	10,788,500.00
220	051400300100	STATE CHILD'S RIGHT IMPLEMENTATION AND MONITORING COMMITTEE (WOMEN AFFAIRS)	1,100,000.00	1,200,000.00	100,000.00
221	051400400100	ERACH, SOCIAL INTERVENTION, CHILDREN CORRECTIONAL CENTRE	15,925,000.00		(15,925,000.00)
222		ALLOWANCE FOR REHABILITATION CENTRE	9,733,500.00		(9,733,500.00)
223	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	66,653,235.44	392,979,670.82	326,326,435.38
224	22020621	NATIONAL EDUCATION PROGRAMME	1,000,000.00		(1,000,000.00)
225	22020623	FEEDING & MAINTENANCE OF SPECIAL SCHOOLS	64,077,000.00		(64,077,000.00)
226	22020624	CONDUCT OF SCHOOL EXAMS	160,000,000.00		(160,000,000.00)
227	22020634	QUALITY ASSURANCE DEPT	13,200,000.00		(13,200,000.00)
228	051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD	22,000,000.00	55,000,000.00	33,000,000.00
229	051700100400	EKITI STATE LIBRARY BOARD	1,980,000.00	2,160,000.00	180,000.00
230	051700100200	MONITORING OF PUBLIC SCHOOLS	1,100,000.00	1,200,000.00	100,000.00
231	051705500100	STATE TEACHING SERVICE COMMISSION	24,020,000.00	26,042,923.02	2,022,923.02
232	051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	14,579,000.00	24,450,200.00	9,871,200.00
233	051700100300	MONITORING OF TECHNICAL COLLEGES	550,000.00	600,000.00	50,000.00
234	051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	1,100,000.00	5,000,000.00	3,900,000.00
235	022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE, UERO-EKITI	990,000.00	1,080,000.00	90,000.00

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			N	N	N
236	051705400100	STATE SCHOLARSHIP BOARD	1,400,000.00	97,500,000.00	96,100,000.00
237	051700100500	EDUCATION TRUST(ENDOWMENT) FUND	1,320,000.00	3,000,000.00	1,680,000.00
238	052100100100	MINISTRY OF HEALTH	11,000,000.00	13,000,000.00	2,000,000.00
239	052100200200	SHIS (MINISTRY OF HEALTH)	550,000.00	600,000.00	50,000.00
240	052100200200	SHIS COMMITTEE MEMBERS	550,000.00	600,000.00	50,000.00
241	052100400100	MAINTENANCE OF HEALTH DATA BANK	550,000.00	600,000.00	50,000.00
242	011103300100	EKITI STATE AIDS CONTROL AGENCY	3,980,000.00	7,736,148.00	3,756,148.00
243	052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	6,380,000.00	6,960,000.00	580,000.00
244	052100500100	MONITORING OF HEALTH CENTRE	550,000.00	960,000.00	410,000.00
245	052110200100	HOSPITAL MANAGEMENT BOARD	3,413,300.00	80,000,000.00	76,586,700.00
246	052110300100	MEDICAL MISSION (HMB)	550,000.00	600,000.00	50,000.00
247	052110400100	CENTRAL MEDICAL STORE	1,100,000.00	1,300,000.00	200,000.00
248	053500100100	MINISTRY OF ENVIRONMENT	6,650,000.00	46,475,000.00	39,825,000.00
249	053500200200	MONITORING AND TASK FORCE ON FORESTRY ACTIVITIES	1,100,000.00	1,200,000.00	100,000.00
250	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	3,506,000.00	5,000,000.00	1,494,000.00
251	053505300100	EKITI STATE WASTE MANAGEMENT BOARD	170,749,166.74	171,482,500.08	733,333.34
252	053500100200	MONTHLY SANITATION EXERCISE	42,116,000.00	8,725,000.00	(33,391,000.00)
253	051305200100	EKITI STATE SPORT COUNCIL	4,300,000.00	7,000,000.00	2,700,000.00
254	055100100100	MINISTRY FOR LOCAL GOVERNMENT , COMMUNITY DEVELOPMENT AND CHIEFTANCY AFFAIRS-STATE	3,300,000.00	3,600,000.00	300,000.00
255	055100300200	COMMUNITY DEVELOPMENT	1,100,000.00	1,200,000.00	100,000.00
256	055100200100	CHIEFTANCY AFFAIRS	3,850,000.00	5,600,000.00	1,750,000.00
257	051400400100	GOVT. PUPILS IN CHILDREN HOME NUR/PRY SCHOOL	1,100,000.00	1,200,000.00	100,000.00
258	051705600100	TEACHING SERVICE COMMISSION LOANS BOARD	550,000.00	600,000.00	50,000.00
259	051700100700	SUBEB STAFF HOUSING LOANS BOARD	550,000.00	600,000.00	50,000.00
260	055100200200	EKITI STATE COUNCIL OF OBAS	10,992,228.00	15,723,516.00	4,731,288.00
		SPECIAL ADVISER, BASIC EDUCATION	200,000.00	-	(200,000.00)
		TOTAL SOCIAL SECTOR	701,888,930.18	1,041,776,777.12	339,887,846.94

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			N	N	N
				-	-
		REGIONAL SECTOR		-	-
261	045102100300	SERVE-EKS	880,000.00	960,000.00	80,000.00
262	045102100200	SERVE-EKS STEERING COMMITTEE	110,000.00	120,000.00	10,000.00
		TOTAL REGIONAL SECTOR	990,000.00	1,080,000.00	90,000.00
				-	-
		LAW AND JUSTICE SECTOR		-	-
263	032600100100	MINISTRY OF JUSTICE	135,664,869.38	165,575,693.01	29,910,823.63
264	22020801	FUELLING OF GOVERNMENT VEHICLES & GEN.SET	190,030,000.00		(190,030,000.00)
265	032600100300	OFFICE OF PUBLIC DEFENDER	1,650,000.00	1,800,000.00	150,000.00
266	014500100100	PUBLIC COMPLAINT COMMISSION	550,000.00	600,000.00	50,000.00
267	023800102500	NEWLY CREATED MDAs	150,000.00		
268	011111200400	GOVERNMENT ASSET UNIT	600,000.00	600,000.00	-
		TOTAL LAW AND JUSTICE SECTOR	328,644,869.38	132,089,125.00	(196,555,744.38)
269		STATE EDUCATION PROGRAME INVESTMENT PROJECT (SEPIP)	9,842,222.00	-	(9,842,222.00)
270		YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO)	770,781,034.80	-	(770,781,034.80)
271		FADAMA	19,019,035.31	-	(19,019,035.31)
272		3RD NATIONAL URBAN WATER SECTOR REFORM PROJECT (3RD NUWRP)	667,210,327.88	-	(667,210,327.88)
273	023800101500	CONDITIONAL CASH TRANSFER	65,468,106.22	-	(65,468,106.22)
274		NEWMAP	68,695,910.35		
		TOTAL (OTHERS)	1,601,016,636.56	-	(1,601,016,636.56)
				-	-
		SUMMARY		-	-
		ADMINISTRATIVE SECTOR	10,419,751,329.23	5,531,244,170.86	(4,888,507,158.37)
		ECONOMIC SECTOR	1,733,611,038.94	7,943,578,529.18	6,209,967,490.24
		SOCIAL SECTOR	701,888,930.18	1,041,776,777.12	339,887,846.94
		REGIONAL SECTOR	990,000.00	1,080,000.00	90,000.00
		LAW AND JUSTICE SECTOR	328,644,869.38	132,089,125.00	(196,555,744.38)
		OTHERS	1,601,016,636.56	-	(1,601,016,636.56)
		TOTAL	14,785,902,804.29	14,649,768,602.16	(136,134,202.13)

NOTE 30: SUBVENTION/GRANTS TO TERTIARY INSTITUTIONS AND PARASTATALS (ACTUAL CASH PAYME

S/NO	ADMIN CODE	TETIARY INSTITUTIONS/PARASTALTALS	ACTUAL 2020	BUDGET 2020	VARIANCE	ACTUAL 2019
			₦	₦	₦	₦
1	012300200100	MINISTRY OF INFORMATION, YOUTH AND SPORT (CIVIC ORIENTATION)	-	17,300,000.00	17,300,000.00	13,280,000.00
2	012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	6,999,996.00	7,506,327.73	506,331.73	6,999,996.00
3	012400400200	NIGERIAN LEGION	2,400,000.00	2,500,000.00	100,000.00	2,000,000.00
4	031800100100	THE JUDICIARY	975,656,772.00	1,006,070,956.00	30,414,184.00	925,242,552.00
5	031801100100	JUDICIAL SERVICE COMMISSION	65,191,992.00	68,165,788.07	2,973,796.07	65,191,992.00
6	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	2,419,351,162.00	2,110,423,656.00	(308,927,506.00)	2,110,423,656.00
7	051702100100	EKITI STATE UNIVERSITY	4,341,389,570.42	3,149,876,344.00	(1,191,513,226.42)	6,528,539,876.00
8	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	3,120,000,000.00	2,389,514,295.48	(730,485,704.52)	2,148,135,795.48
9	052110600100	COLLEGE OF HEALTH TECHNOLOGY	404,313,146.98	436,110,000.00	31,796,853.02	246,222,474.48
10	053905100200	EKITI UNITED FOOTBALL CLUB	72,000,000.00	72,000,000.00	-	52,200,000.00
11	22040102	COLLEGE OF AGRICULTURE, ISAN	797,183,806.20	500,000,000.00	(297,183,806.20)	
12	011101300233	MINISTRY OF REGIONAL DEVELOPMENT AND SPECIAL DUTIES (DAWN COMMISSION)	40,000,000.00	40,000,000.00	-	
		TOTAL	12,244,486,445.60	9,799,467,367.28	(2,445,019,078.32)	12,098,236,341.96

NOTE 31: PURCHASE/CONSTRUCTION OF ASSETS

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	011111200100	GOVERNOR'S OFFICE (GAD)	424,741,409.51	677,231,991.95	252,490,582.44
2	011102100200	EKITI STATE GOVERNORS LODGE, ABUJA			-
3	011100100200	OFFIC OF THE DEPUTY GOVERNOR		7,000,000.00	7,000,000.00
4	011100300100	EKITI STATE BOUNDARY COMMISSION		5,000,000.00	5,000,000.00
5	011100600100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	-	12,300,000.00	12,300,000.00
6	011100700100	BUREAU OF PUBLIC PROCUREMENT (BPP)	56,125,000.00	77,500,000.00	21,375,000.00
7	016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT (SSG)		3,000,000.00	3,000,000.00
8	016101300200	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT (P&E)	173,380,000.00	1,650,000,000.00	1,476,620,000.00
9	016101300400	POLITICAL AND INTER-PARTY AFFAIRS (P & E)		2,000,000.00	2,000,000.00
10	011102000100	EKITI STATE STOMACH INFRASTRUCTURE AGENCY			-
11	011102100100	EKITI STATE LIAISON OFFICE -ABUJA		13,085,168.41	13,085,168.41
12	011103400100	BUREAU OF PUBLIC SERVICE REFORMS			-
13	011101000100	BUREAU OF TRANSFORMATION AND STRATEGY	1,439,000.00	3,000,000.00	1,561,000.00
14	011111300100	EKITI STATE PENSION COMMISSION	4,148,239.00		(4,148,239.00)
15	011111300200	PENSION TRANSITION ARRANGEMENT DEPARTMENT			-
16	011103700100	MUSLIM PILGRIM WELFARE BOARD		1,000,000.00	1,000,000.00
17	011103800100	CHRISTIAN PILGRIM WELFARE BOARD		1,000,000.00	1,000,000.00
18	011100100100	GOVERNMENT HOUSE & PROTOCOL	286,776,810.10	727,000,000.00	440,223,189.90
19	016101700100	CABINET DEPARTMENT GOV. OFFICE	317,942,114.50	374,500,000.00	56,557,885.50
20	011200100100	HOUSE OF ASSEMBLY	174,334,517.39	410,000,000.00	235,665,482.61
21	011200200100	HOUSE OF ASSEMBLY SERVIE COMMISSION	2,500,000.00	43,040,193.59	40,540,193.59
22	012300100100	MINISTRY OF INFORMATION		10,000,000.00	10,000,000.00
23	012300300100	BROADCASTING SERVICE OF EKITI STATE	6,400,000.00	9,000,000.00	2,600,000.00
24	012300200100	GOVERNMENT PRINTING PRESS			-
25	012500100100	OFFICE OF THE HEAD OF SERVICE		3,000,000.00	3,000,000.00
26	012500600100	OFFICE OF ESTABLISHMENT AND TRAINING		2,000,000.00	2,000,000.00
27	012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORMS		6,000,000.00	6,000,000.00
28	014000100100	STATE AUDITOR GENERAL OFFICE		22,000,000.00	22,000,000.00
29	014000200100	OFFICE OF AUDITOR-GENERAL FOR LOCAL GOVERNMENT		11,000,000.00	11,000,000.00

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
30	014700100100	CIVIL SERVICE COMMISSION	1,530,000.00	4,000,000.00	2,470,000.00
31	011110100100	BUREAU OF SPECIAL PROJECTS	374,680,801.62		(374,680,801.62)
32	014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	5,000,000.00	17,000,000.00	12,000,000.00
		TOTAL ADMINISTRATION SECTOR	1,828,997,892.12	4,090,657,353.95	2,261,659,461.83
					-
		ECONOMIC SECTOR			-
34	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	2,419,818,829.18	3,007,000,000.00	587,181,170.82
35	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT (EXTERNAL FINANCE)			-
36	021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT			-
37	051702600100	SCHOOL AGRICULTURE AND ENTERPRISE		1,500,000.00	1,500,000.00
38	021510200100	AGRICULTURAL DEVELOPMENT PROJECT		41,242,625.41	41,242,625.41
39	021511600100	FADAMA PROJECT			-
40	021510200200	FADAMA PROJECT (EXTERNAL FINANCE)			-
41	021510900100	FORESTRY DEPARTMENT			-
42	02151100100	FOUNTAIN AGRIC MARKETING AGENCY			-
43	021511800100	RAAMP		137,178,185.00	137,178,185.00
44	0220001001000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	333,638,300.02	380,000,000.00	46,361,699.98
45	022000701100	CENTRAL INTERNAL AUDIT OFFICE		5,000,000.00	5,000,000.00
46	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	13,791,252.19	60,500,000.00	46,708,747.81
47	022000800100	INTERNAL REVENUE SERVICE		12,000,000.00	12,000,000.00
48	045102100100	MINISTRY OF REGIONAL DEV. & SPECIAL DUTIES	500,000.00	2,000,000.00	1,500,000.00
49	022000800200	EKITI STATE SIGNAGE & ADVERTISEMENT	8,875,000.00	9,000,000.00	125,000.00
50	022200100100	MINISTRY OF INVESTMENT, TRADE & INNOVATION	309,774,079.87	230,000,000.00	(79,774,079.87)
51	011100500200	EKITI STATE ENTERPRISES DEVELOPMENT AGENCY			-
52	022205200100	EKITI STATE INVESTMENT PROMOTION AGENCY	173,806,106.00	200,000,000.00	26,193,894.00
53	011100500100	MULTI PURPOSE CREDIT AGENCY	18,034,210.53	52,594,401.55	34,560,191.02
54	022200100500	EKITI STATE INVESTMENT PROMOTION AGENCY			-
55	022205200100	SOCIAL INVESTMENT PROGRAMME		8,000,000.00	8,000,000.00
56	022700100100	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	132,679,600.00	505,000,000.00	372,320,400.00
57	022700700100	JOB CREATION AND EMPLOYMENT AGENCY			-
58	022700500200	PROJECT FINANCE MANAGEMENT DRAWDOWN			-
59	022800100100	BUREAU OF COMMUNICATION, TECHNOLOGY & SOCIAL MEDIA	46,066,252.94	75,000,000.00	28,933,747.06
60		BUREAU OF INFORMATION, COMMUNICATION AND TECHNOLOGY (ICT)			-
61	023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY	18,541,500.00	25,000,000.00	6,458,500.00

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			N	N	N
62	023100100100	EKITI STATE ELECTRICITY BOARD	105,823,368.70	115,000,000.00	9,176,631.30
63	023100100300	EKITI STATE OFFICE OF ENERGY MATTERS	4,000,000.00	5,000,000.00	1,000,000.00
64	023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY		15,000,000.00	15,000,000.00
65	023400100100	MINISTRY OF WORKS AND TRANSPORT	10,216,674,763.81	10,167,000,000.00	(49,674,763.81)
66	023400100400	PUBLIC WORKS CORPORATION (EKROMA)	127,509,590.09	207,000,000.00	79,490,409.91
67	026000100200	OFFICE OF SURVEYOR -GENERAL OF THE STATE	11,207,500.00	19,500,000.00	8,292,500.00
68	023600100100	MINISTRY OF ARTS, CULTURE AND TOURISM	33,500,000.00	50,000,000.00	16,500,000.00
69	023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	115,296,965.33	244,623,712.37	129,326,747.04
70	023800101600	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO) DRAW DOWN			-
71	023800200100	BUREAU OF STATISTICS		26,500,000.00	26,500,000.00
72	011100400100	SUSTAINABLE DEVELOPMENT GOALS (SDG) OFFICE	51,536,875.00	475,000,000.00	423,463,125.00
73	023800400200	SDG (DRAW DOWN)	247,821,937.47		
74	025000100100	FISCAL RESPONSIBILITY COMMISSION	300,000.00	14,500,000.00	14,200,000.00
75	025200100100	EKITI STATE WATER CORPORATION		5,000,000,000.00	5,000,000,000.00
76	025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY	5,430,000.00		(5,430,000.00)
77	025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY (EXTERNAL FINANCE)		105,290,868.00	105,290,868.00
78	025210300100	3RD NATIONAL URBAN WATER SECTOR REFORM PROJECT (NUWSRP-3)	4,941,647,462.23		(4,941,647,462.23)
79	025210300100	FEDERAL MINISTRY OF WATER RESOURCES ASSISTED PROGRAMM			-
80	025210300100	EU ASSISTED WATER SUPPLY/SANITATION SECTOR REFORM PROGRAMM III			-
81	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	619,992,069.77	740,000,000.00	120,007,930.23
82	025301000100	STATE HOUSING CORPORATION		30,071,484.27	30,071,484.27
83	026000100400	URBAN RENEWAL AGENCY	18,668,375.04	20,000,000.00	1,331,624.96
84	026100100100	MINISTRY OF INFRASTRUCTURE & PUBLIC UTILITIES	4,991,650.00	10,000,000.00	5,008,350.00
85	011111200300	UTILITY SERVICE DEPARTMENT		11,000,000.00	11,000,000.00
		TOTAL ECONOMIC SECTOR	19,979,925,688.17	22,006,501,276.60	2,026,575,588.43
					-
		LAW AND JUSTICE SECTOR			-
86	031800100100	THE JUDICIARY		15,000,000.00	15,000,000.00
87	031800100100	JUDICIAL SERVICE COMMISSION			-
88	032600100100	MINISTRY OF JUSTICE		40,637,407.51	40,637,407.51
89	032600100300	OFFICE OF PUBLIC DEFENDER		3,000,000.00	3,000,000.00
		TOTAL LAW AND JUSTICE SECTOR	-	58,637,407.51	58,637,407.51

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
					-
		REGIONAL SECTOR			-
90	045102500200	EKITI STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY			-
91	045102100400	TOTAL REGIONAL SECTOR	-	-	-
					-
		SOCIAL SERVICE SECTOR			-
92	051300100100	MINISTRY OF YOUTHS AND SPORTS	7,500,000.00	16,000,000.00	8,500,000.00
93	051305500100	EKITI DIASPORA OFFICE			-
94	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	158,613,788.72	377,798,799.53	219,185,010.81
95	051305300100	EKITI STATE OFFICE FOR DISABILITY AFFAIRS	1,000,000.00	17,500,000.00	16,500,000.00
96	051700100100	MINISTRY OF EDUCATION, SCIENCE ND TECHNOLOGY	52,373,002.50	80,000,000.00	27,626,997.50
97		FOREIGN LOAN DRAW DOWN(SEPIP)			-
98	051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD	5,821,536,521.83	5,609,144,970.00	(212,391,551.83)
99	051700100600	UBEC PROJECT (FEDERAL GOVT./WORLD BANK)			-
100	051700800100	EKITI STATE LIBRARY BOARD		2,800,000.00	2,800,000.00
101	051702600500	COLLEGE OF EDUCATION - IKERE EKITI		10,000,000.00	10,000,000.00
102	051702600200	EKITI STATE UNIVERSITY		15,000,000.00	15,000,000.00
103	051702600500	COLLEGE OF AGRIC, ISAN EKITI	497,183,806.20		(497,183,806.20)
104	051705500100	STATE TEACHING SERVICE COMMISSION		2,000,000.00	2,000,000.00
105	051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION		23,856,206.97	23,856,206.97
106	051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION		2,050,000.00	2,050,000.00
107	051702600400	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE, IJERO-EKITI			-
108	051705400100	STATE SCHOLARSHIP BOARD		510,254.98	510,254.98
109	051700100500	EDUCATION TRUST(ENDOWMENT) FUND	80,696,000.00	10,000,000.00	(70,696,000.00)
110	052100100100	MINISTRY OF HEALTH	695,234,445.00	833,671,019.09	138,436,574.09

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
111	052100200100	STATE HEALTH INSURANCE SCHEME (SHIS)		26,000,000.00	26,000,000.00
112	052100100100	EKITI STATE AIDS CONTROL AGENCY (EXTERNAL FINANCE)			-
113	052100600100	EKITI STATE AIDS CONTROL AGENCY		12,550,000.00	12,550,000.00
114	052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	8,398,900.00	139,881,250.00	131,482,350.00
115	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL		35,000,000.00	35,000,000.00
116	052110200100	HOSPITAL MANAGEMENT BOARD		17,000,000.00	17,000,000.00
117	052110600100	COLLEGE OF HEALTH TECHNOLOGY		10,000,000.00	10,000,000.00
118	052110400100	CENTRAL MEDICAL STORE		15,000,000.00	15,000,000.00
119	053500100100	MINISTRY OF ENVIRONMENT	38,500,000.00	24,848,155.00	(13,651,845.00)
120	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY		600,000,000.00	600,000,000.00
121	053505300100	EKITI STATE WASTE MANAGEMENT BOARD		10,400,000.00	10,400,000.00
122	053505200100	EKITI STATE SPORT COUNCIL	15,000,000.00	20,000,000.00	5,000,000.00
123	0505100100100	MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT		16,500,000.00	16,500,000.00
124	0505100200100	CHIEFTANCY AFFAIRS		5,000,000.00	5,000,000.00
125	0505100300100	EKITI STATE COUNCIL OF OBAS			-
126		NEWMAP	464,360,064.57		(464,360,064.57)
		TOTAL SOCIAL SERVICE SECTOR	7,840,396,528.82	7,932,510,655.57	92,114,126.75
		SUMMARY			
		ADMINISTRATIVE SECTOR	1,828,997,892.12	4,090,657,353.95	
		ECONOMIC SECTOR	19,979,925,688.17	22,006,501,276.60	
		LAW AND JUSTICE SECTOR	-	58,637,407.51	
		REGIONAL SECTOR	-	-	
		SOCIAL SERVICE SECTOR	7,840,396,528.82	7,932,510,655.57	
		TOTAL	29,649,320,109.11	34,088,306,693.63	

NOTE 32: PROCEEDS FROM FOREIGN LOAN

S/NO	PROJECT	ACTUAL 2020 AMOUNT (₦)	ACTUAL 2019 AMOUNT (₦)
1	STATE EDUCATION PROGRAME INVESTMENT PROJECT (SEPIP)	-	410,800,335.85
2	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO)	418,658,148.70	923,717,216.76
3	3RD NATIONAL URBAN WATER SECTOR REFORM PROJECT (3RD NUWRP)	2,153,063,350.42	4,754,450,000.00
4	CONDITIONAL CASH TRANSFER	93,271,336.36	85,378,971.00
5	FADAMA	-	-
6	NEWMAP	1,937,426,112.28	-
	TOTAL	4,602,418,947.76	6,174,346,523.61

NOTE 33: PROCEED FROM DOMESTIC LOAN

S/NO	FACILITY	AMOUNT (₦)
1	Commercial Bank Loan	4,629,669,867.43
2	Commercial Agriculture Credit Scheme	5,000,000,000.00
	TOTAL	9,629,669,867.43

NOTE 34: LOAN REPAYMENTS

S/NO	DETAILS	AMOUNT (₦)
1	Foreign Loan	894,296,332.00
2	Domestic Loan	3,265,576,935.00
	TOTAL	4,159,873,267.00

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

2020						2019				
	1A	1B	1C	1D						
MONTH	NET RECEIPT	DEDUCTION AT SOURCE	ALLOCATION TO OTHER AGENCIES	SHARE OF EXCESS CRUDE	TOTAL	NET RECEIPT	DEDUCTION AT SOURCE	ALLOCATION TO OTHER AGENCIES	SHARE OF EXCESS CRUDE	TOTAL
	N	N	N	N	N	N	N	N	N	N
JANUARY	2,479,342,524	766,050,531	88,835,548	-	3,334,228,603	2,471,637,628.71	580,507,083.52	5,504,191.10	-	3,057,648,903
FEBRUARY	2,103,312,877	807,163,031	112,645,465		3,023,121,372	2,162,403,673.64	621,619,583.94	328,908,808.03		3,112,932,066
MARCH	1,791,813,834	778,496,415	4,192,199	83,309,438	2,657,811,886	2,019,809,147.36	623,778,008.43	272,198,129.51		2,915,785,285
APRIL	1,825,988,950	778,496,415	356,167,550		2,960,652,914	1,868,547,216.07	623,778,008.43	431,633,374.79		2,923,958,599
MAY	1,210,513,101	820,608,915	451,925,525	744,990,732	3,228,038,273	2,201,309,573.14	664,890,508.43	4,407,754.33		2,870,607,836
JUNE	1,841,686,871	449,551,073	403,166,566	89,972,596	2,784,377,105	2,584,285,905.90	623,778,008.43	6,465,061.18		3,214,528,976
JULY	1,855,842,737	550,977,731	561,101,692		2,967,922,160	2,884,058,228.14	623,778,008.43	5,809,508.78		3,513,645,745
AUGUST	2,495,018,479	550,977,731			3,045,996,210	2,752,796,994.43	664,890,508.43	5,663,173.88		3,423,350,677
SEPTEMBER	2,402,848,063	610,369,359	1,000,000,000		4,013,217,422	2,602,246,559.36	838,725,120.86	126,448,066.28		3,567,419,747
OCTOBER	1,367,413,410	559,656,030	894,914,706		2,821,984,146	2,582,486,403.83	766,050,530.52	5,283,589.14		3,353,820,523
NOVEMBER	1,427,987,129	559,656,030	567,493,888		2,555,137,047	2,495,184,815.18	807,163,030.52	60,202,478.27		3,362,550,324
DECEMBER	1,714,147,325	559,656,030	43,124,544		2,316,927,899	1,987,587,906.87	766,050,530.52	294,886,031.95		3,048,524,469
TOTAL	22,515,915,298	7,791,659,290	4,483,567,683	918,272,766	35,709,415,036	28,612,354,052.63	8,205,008,930.46	1,547,410,167.24	-	38,364,773,150.33

SUB-REFERENCE NOTE 1B: FACILITIES REPAYMENT; DEDUCTION AT SOURCE (FAAC)

MONTH	FOREIGN LOAN	NUWSR PROJECT	BOND ISSUANCE PROGRAMME 2	RESTRUCTURING OF COMM. BANK LOAN	FG BAIL OUT	CBN BUDGET SUPPORT	COMMERCIAL AGRICULTURE	EXCESS CRUDE LOAN	TOTAL
	N	N	N	N	N	N		N	N
JANUARY	86,493,536.70	-	102,458,000.01	248,153,651.78	86,405,567.03	152,567,179.41		89,972,595.59	766,050,530.52
FEBRUARY	86,493,536.70	41,112,500.01	102,458,000.01	248,153,651.78	86,405,567.03	152,567,179.41		89,972,595.59	807,163,030.53
MARCH	98,939,420.89	-	102,458,000.01	248,153,651.78	86,405,567.03	152,567,179.41		89,972,595.59	778,496,414.71
APRIL	98,939,420.89	-	102,458,000.01	248,153,651.78	86,405,567.03	152,567,179.41		89,972,595.59	778,496,414.71
MAY	98,939,420.89	42,112,500.00	102,458,000.01	248,153,651.78	86,405,567.03	152,567,179.41		89,972,595.59	820,608,914.71
JUNE	98,939,420.89	-	102,458,000.01	248,153,651.78	-	-		-	449,551,072.68
JULY	98,939,420.89		102,458,000.01	248,153,651.78			101,426,658.42		550,977,731.10
AUGUST	98,939,420.89		102,458,000.01	248,153,651.78			101,426,658.42		550,977,731.10
SEPTEMBER	158,331,049.10		102,458,000.01	248,153,651.78			101,426,658.42		610,369,359.31
OCTOBER	158,331,049.10		102,458,000.01	248,153,651.78			50,713,329.21		559,656,030.10
NOVEMBER	158,331,049.10		102,458,000.01	248,153,651.78			50,713,329.21		559,656,030.10
DECEMBER	158,331,049.10		102,458,000.01	248,153,651.78			50,713,329.21		559,656,030.10
TOTAL	1,399,947,795.14	83,225,000.01	1,229,496,000.12	2,977,843,821.36	432,027,835.15	762,835,897.05	456,419,962.89	449,862,977.95	7,791,659,289.67

REFERENCE NOTE 2: VALUE ADDED TAX

MONTH	2020			2019		
	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS
	₦	₦	₦	₦	₦	₦
JANUARY	1,033,898,020.57	-	1,033,898,020.57	942,584,868.59	-	942,584,868.59
FEBRUARY	938,955,471.69	-	938,955,471.69	974,094,267.95	-	974,094,267.95
MARCH	891,121,781.05	-	891,121,781.05	900,208,733.96	-	900,208,733.96
APRIL	1,076,622,260.19	-	1,076,622,260.19	868,478,783.90	-	868,478,783.90
MAY	840,183,153.49	-	840,183,153.49	915,460,865.53	-	915,460,865.53
JUNE	936,165,281.72	-	936,165,281.72	1,012,812,058.87	-	1,012,812,058.87
JULY	1,172,480,755.20	-	1,172,480,755.20	1,007,180,188.56	-	1,007,180,188.56
AUGUST	1,184,696,952.84	-	1,184,696,952.84	899,122,322.45	-	899,122,322.45
SEPTEMBER	1,389,199,946.94	-	1,389,199,946.94	817,946,393.01	-	817,946,393.01
OCTOBER	1,335,712,166.17	-	1,335,712,166.17	872,648,712.22	-	872,648,712.22
NOVEMBER	1,140,156,749.71	-	1,140,156,749.71	985,737,573.66	-	985,737,573.66
DECEMBER	1,406,145,972.16	-	1,406,145,972.16	847,927,142.33	-	847,927,142.33
TOTAL	13,345,338,511.73	-	13,345,338,511.73	11,044,201,911.03	-	11,044,201,911.03

REFERENCE NOTE 4: DETAILS OF NON-TAX REVENUE (IGR)

	ADMIN CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE	FINAL BUDGET 2020	VARIANCE
			N	N	N
1		LICENCES GENERAL - 120201			-
	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	19,262,531.00	8,400,000.00	10,862,531.00
	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	42,060.05	(42,060.05)
	021510900100	FORESTRY DEPARTMENT	6,729,750.00	9,650,000.00	(2,920,250.00)
	022000800100	BOARD OF INTERNAL REVENUE SERVICE	69,803,782.03	47,937,000.00	21,866,782.03
	023100300100	EKITI STATE ELECTRICITY BOARD	1,000.00	300,000.00	(299,000.00)
	023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	-	-	-
	025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	979,800.00	510,000.00	469,800.00
	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	-	1,000,000.00	(1,000,000.00)
	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &SOCIAL WELFARE - HQTRS	180,000.00	500,000.00	(320,000.00)
	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	5,303,300.00	500,000.00	4,803,300.00
	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	-	-	-
	051705500300	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI	282,000.00	744,250.65	(462,250.65)
	052100100000	MINISTRY OF HEALTH - HQTRS	5,000.00	-	5,000.00
		SUB - TOTAL (LICENCES - GENERAL) 120204	102,547,163.03	69,583,310.70	32,963,852.33

2		FEES - GENERAL 120204			
	011100700100	EKITI STATE BUREAU OF PUBLIC PROCUREMENT	30,971,000.00	20,000,000.00	10,971,000.00
	011101300600	INTEGRATION & INTERGOVERNMENTAL RELATION (P & E)	12,802.09	-	12,802.09
	011111300100	GOVERNMENT HOUSE AND PROTOCOL	-	40,000,000.00	(40,000,000.00)
	011200300100	STATE HOUSE OF ASSEMBLY	60,000.00	-	60,000.00
	011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	50,000.00	(50,000.00)
	012300100100	MINISTRY OF INFORMATION	-	40,000.00	(40,000.00)
	012300300100	BROADCASTING SERVICE OF EKITI STATE	-	1,000,000.00	(1,000,000.00)
	012500100300	GENERAL ADMINISTRATION DEPARTMENT	47,200.00	100,100,000.00	(100,052,800.00)
	012500600100	OFFICE OF ESTABLISHMENTS AND TRAINING	739,500.00	1,900,000.00	(1,160,500.00)
	014000100100	STATE AUDITOR GENERAL OFFICE	249,000.00	450,000.00	(201,000.00)
	014700100100	CIVIL SERVICE COMMISSION	-	-	-
	014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-
	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	6,466,300.00	11,250,000.00	(4,783,700.00)
	021502100100	COLLEGE OF AGRICULTURE AND TECHNOLOGY, ISAN EKITI.	196,700.00	-	196,700.00
	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	10,000.00	-	10,000.00
	021510900100	FORESTRY DEPARTMENT	33,202,929.50	45,176,642.70	(11,973,713.20)
	021511000100	FOUNTAIN AGRIC MARKETING AGENCY	428,945.60	-	428,945.60
	022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	-	-	-
	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	5,500,000.00	(5,500,000.00)
	022000800100	BOARD OF INTERNAL REVENUE SERVICE	-	7,400,000.00	(7,400,000.00)
	022000800300	EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY (IRS)	32,783,250.00	75,000,000.00	(42,216,750.00)
	022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	18,676,600.00	12,000,000.00	6,676,600.00
	022900100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS	25,984,000.00	50,000,000.00	(24,016,000.00)
	023100300100	EKITI STATE ELECTRICITY BOARD	615,000.00	550,000.00	65,000.00

	023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	6,600,000.00	25,000,000.00	(18,400,000.00)
	023400200100	OFFICE OF SURVEYOR - GENERAL OF THE STATE	12,576,654.00	5,200,000.00	7,376,654.00
	023800500100	MILLENNIUM DEVELOPMENT GOALS (MDGS) OFFICE	10,100.00	2,000,000.00	(1,989,900.00)
	025210200100	EKITI STATE WATER CORPORATION	636,450.00	1,600,000.00	(963,550.00)
	025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	-	400,000.00	(400,000.00)
	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	191,708,132.36	649,666,975.00	(457,958,842.64)
	025301000100	STATE HOUSING CORPORATION	15,617,600.00	3,000,000.00	12,617,600.00
	025305600100	URBAN RENEWAL AGENCY	-	200,000.00	(200,000.00)
	026100100100	MINISTRY OF PUBLIC UTILITIES	5,669,000.00	2,500,000.00	3,169,000.00
	031800100100	EKITI STATE JUDICIARY	19,250,472.00	11,526,129.23	7,724,342.77
	031801100100	STATE JUDICIAL SERVICE COMMISSION	397,860.00	170,000.00	227,860.00
	032600100100	MINISTRY OF JUSTICE	36,500.00	800,000.00	(763,500.00)
	050050010010	MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	-	500,000.00	(500,000.00)
	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - HQTRS	3,225,300.00	2,500,000.00	725,300.00
	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	4,067,200.00	18,400,000.00	(14,332,800.00)
	051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	19,017,500.00	55,000,000.00	(35,982,500.00)
	051700800100	EKITI STATE LIBRARY BOARD	45,750.00	40,000.00	5,750.00
	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	308,927,506.00	370,000,000.00	(61,072,494.00)
	051702100100	EKITI STATE UNIVERSITY	1,157,140,190.30	1,650,000,000.00	(492,859,809.70)

	051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	781,255.00	2,700,000.00	(1,918,745.00)
	051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	20,000.00	45,000.00	(25,000.00)
	052100100000	MINISTRY OF HEALTH - HQTRS	3,832,295.00	-	3,832,295.00
	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	146,159,400.00	70,347,917.98	75,811,482.02
	052110200100	HOSPITAL MANAGEMENT BOARD	20,844,518.51	157,000,000.00	(136,155,481.49)
	052110600100	COLLEGE OF HEALTH TECHNOLOGY	157,386,672.50	189,000,000.00	(31,613,327.50)
	053500100100	MINISTRY OF ENVIRONMENT	-	-	-
	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	1,730,000.00	8,000,000.00	(6,270,000.00)
	053505300100	EKITI STATE WASTE MANAGEMENT BOARD	-	4,000,000.00	(4,000,000.00)
	053905100100	EKITI STATE SPORT COUNCIL	55,000.00	300,000.00	(245,000.00)
		SUB - TOTAL FEES - GENERAL 120204	2,226,178,582.86	3,600,312,664.91	(1,374,134,082.05)
				-	-
3		FINES - GENERAL 120205		-	-
	012300100100	MINISTRY OF INFORMATION	-	10,000.00	(10,000.00)
	012301300100	GOVERNMENT PRINTING PRESS	2,000.00	10,000.00	(8,000.00)
	012500500100	OFFICE OF ESTABLISHMENTS AND TRAINING	1,000.00	150,000.00	(149,000.00)
	014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	-	1,500,000.00	(1,500,000.00)
	014700100100	CIVIL SERVICE COMMISSION	158,950.00	2,600,000.00	(2,441,050.00)
	014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-
	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	34,851,650.00	32,850,000.00	2,001,650.00
	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	-	-

	021510900100	FORESTRY DEPARTMENT	1,325,000.00	4,000,000.00	(2,675,000.00)
	022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	-	20,000.00	(20,000.00)
	022000800100	BOARD OF INTERNAL REVENUE SERVICE	-	-	-
	022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	-	-	-
	022200900100	PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT	440,000.00	200,000.00	240,000.00
	022900100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS	990,000.00	22,500,000.00	(21,510,000.00)
	022905500100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	5,201,400.00	17,000,000.00	(11,798,600.00)
	023100300100	EKITI STATE ELECTRICITY BOARD	-	150,000.00	(150,000.00)
	023400200100	OFFICE OF SURVEYOR - GENERAL OF THE STATE	5,381,259.00	2,200,000.00	3,181,259.00
	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	83,504,415.00	29,500,000.00	54,004,415.00
	025301000100	STATE HOUSING CORPORATION	148,570.00	-	148,570.00
	026100100100	MINISTRY OF PUBLIC UTILITIES	100,000.00	500,000.00	(400,000.00)
	031800100100	EKITI STATE JUDICIARY	3,010,100.00	2,000,000.00	1,010,100.00
	032600100100	MINISTRY OF JUSTICE	82,346,076.36	64,351,176.02	17,994,900.34
	050500200100	CHIEFTAINCY AFFAIRS	4,166,000.00	3,000,000.00	1,166,000.00
	051305100101	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	415,000.00	200,000.00	215,000.00
	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - HQTRS	198,000.00	1,000,000.00	(802,000.00)
	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23,232,400.00	53,100,000.00	(29,867,600.00)
	051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	80,000.00	5,000,000.00	(4,920,000.00)
	051700800100	EKITI STATE LIBRARY BOARD	-	10,000.00	(10,000.00)

	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	-	100,000,000.00	(100,000,000.00)
	051702100100	EKITI STATE UNIVERSITY	64,249,380.12	250,000,000.00	(185,750,619.88)
	051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	350,000.00	200,000.00	150,000.00
	051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	-	10,000.00	(10,000.00)
	052100100000	MINISTRY OF HEALTH - HQTRS	2,685,000.00	2,977,652.20	(292,652.20)
	052110200100	HOSPITAL MANAGEMENT BOARD	3,400,095.00	39,000,000.00	(35,599,905.00)
	052110600100	COLLEGE OF HEALTH TECHNOLOGY	-	29,000,000.00	(29,000,000.00)
	053500100100	MINISTRY OF ENVIRONMENT	808,000.00	4,955,619.05	(4,147,619.05)
	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	-	-	-
	053505300100	EKITI STATE WASTE MANAGEMENT BOARD	6,979,616.58	16,000,000.00	(9,020,383.42)
		SUB - TOTAL FINES - GENERAL 120205	324,023,912.06	683,994,447.27	(359,970,535.21)
				-	-
4		SALES - GENERAL 120206		-	-
	011101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	32,000.00	-	32,000.00
	011103500100	EKITI STATE PENSION COMMISSION	-	-	-
	011103500101	PENSION TRANSITION ARRANGEMENT DEPARTMENT	1,540,600.00	2,000,000.00	(459,400.00)
	011103700100	MUSLIM PILGRIM WELFARE BOARD	6,000.00	50,000.00	(44,000.00)
	011103800100	CHRISTIAN PILGRIM WELFARE BOARD	150,000.00	40,000.00	110,000.00
	011200300100	STATE HOUSE OF ASSEMBLY	-	1,000,000.00	(1,000,000.00)
	011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	92,200.00	50,000.00	42,200.00
	012300100100	MINISTRY OF INFORMATION	-	50,000.00	(50,000.00)
	012300300100	BROADCASTING SERVICE OF EKITI STATE	84,936,989.29	74,000,000.00	10,936,989.29
	012301300100	GOVERNMENT PRINTING PRESS	-	10,000.00	(10,000.00)
	012500100300	GENERAL ADMINISTRATION DEPARTMENT	394,450.00	-	394,450.00
	012500500100	OFFICE OF ESTABLISHMENTS AND TRAINING	734,750.00	450,000.00	284,750.00
	014700100100	CIVIL SERVICE COMMISSION	8,047,600.00	7,400,000.00	647,600.00
	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	550,000.00	2,200,000.00	(1,650,000.00)
	021500100300	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	663,850.00	-	663,850.00
	021502100200	SCHOOL AGRICULTURE AND ENTERPRISE	25,000.00	30,000.00	(5,000.00)
	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	-	-

	021510900100	FORESTRY DEPARTMENT	487,500.00	7,950,000.00	(7,462,500.00)
	021511000100	FOUNTAIN AGRIC MARKETING AGENCY	665,593.94	576,848.59	88,745.35
	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	3,000,000.00	(3,000,000.00)
	022000800100	BOARD OF INTERNAL REVENUE SERVICE	-	10,000,000.00	(10,000,000.00)
	022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	-	5,000,000.00	(5,000,000.00)
	022200400100	MULTI- PURPOSE CREDIT AGENCY	592,000.00	1,400,000.00	(808,000.00)
	022700600100	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	-	-	-
	023100300100	EKITI STATE ELECTRICITY BOARD	-	-	-
	023600400200	BUREAU OF TOURISM, ART AND CULTURE	1,500.00	10,000.00	(8,500.00)
	025210200100	EKITI STATE WATER CORPORATION	357,000.00	1,600,000.00	(1,243,000.00)
	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	18,402,844.00	58,000,000.00	(39,597,156.00)
	025301000100	STATE HOUSING CORPORATION	278,200.00	10,350,000.00	(10,071,800.00)
	031801100100	STATE JUDICIAL SERVICE COMMISSION	191,900.00	30,000.00	161,900.00
	032600100100	MINISTRY OF JUSTICE	8,000.00	6,500,000.00	(6,492,000.00)
	051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	-	-	-
	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	-	-	-
	051705400100	051705400100 STATE TEACHING SERVICE COMMISSION	4,961,211.00	7,000,000.00	(2,038,789.00)
	051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	-	200,000.00	(200,000.00)
	051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	139,500.00	45,000.00	94,500.00
	051705500300	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI	210,000.00	300,000.00	(90,000.00)
	052100100000	MINISTRY OF HEALTH - HQTRS	-	100,000.00	(100,000.00)
	052110200100	HOSPITAL MANAGEMENT BOARD	84,886,571.21	4,000,000.00	80,886,571.21
	052110600100	COLLEGE OF HEALTH TECHNOLOGY	-	12,000,000.00	(12,000,000.00)
	052111300100	CENTRAL MEDICAL STORE	1,402,057.36	1,500,000.00	(97,942.64)
		SUB - TOTAL SALES - GENERAL 120206	209,757,316.80	216,841,848.59	(7,084,531.79)

				-	-
5		EARNINGS - GENERAL 120207		-	-
	011101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	307,600.00	300,000.00	7,600.00
	011102100100	EKITI STATE LIAISON OFFICE -LAGOS	38,400.00	500,000.00	(461,600.00)
	011102100200	EKITI STATE LIAISON OFFICE -ABUJA	667,000.00	450,000.00	217,000.00
	021500100300	GENERAL ADMINISTRATION DEPARTMENT	102,500.00	-	102,500.00
	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	165,000.00	500,000.00	(335,000.00)
	021502100200	SCHOOL AGRICULTURE AND ENTERPRISE	55,000.00	10,000.00	45,000.00
	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	90,000.00	1,020,802.59	(930,802.59)
	021510900100	FORESTRY DEPARTMENT	2,162,859.50	14,000,000.00	(11,837,140.50)
	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	82,500,000.00	(82,500,000.00)
	022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	30,000.00	9,000,000.00	(8,970,000.00)
	022200100500	EKITI STATE INVESTMENT PROMOTION AGENCY	-	200,000,000.00	
	022905500100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	-	4,000,000.00	(4,000,000.00)
	023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	-	-	-
	023400200100	OFFICE OF SURVEYOR - GENERAL OF THE STATE	114,600.00	600,000.00	(485,400.00)
	023600100101	TOURISM DEVELOPMENT AGENCY	110,000.00	500,000.00	(390,000.00)
	023600400200	BUREAU OF TOURISM, ART AND CULTURE	40,000.00	480,000.00	(440,000.00)
	025210200100	EKITI STATE WATER CORPORATION	9,052,762.00	9,000,000.00	52,762.00
	025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	-	500,000.00	(500,000.00)
	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	8,238,241.86	10,000,000.00	(1,761,758.14)
	025301000100	STATE HOUSING CORPORATION	7,945,307.95	650,000.00	7,295,307.95
	032600100100	MINISTRY OF JUSTICE	20,000.00	-	20,000.00
	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &SOCIAL WELFARE - HQTRS	26,000.00	500,000.00	(474,000.00)
	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	-	-	-
	051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	-	200,000.00	(200,000.00)
	051705600200	EDUCATION TRUST FUND	420,730,612.27	250,000,000.00	170,730,612.27
	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	630,756,698.67	391,104,060.08	239,652,638.59
	052100200100	EKITI STATE HEALTH INSURANCE SCHEME	31,500.00		
		SUB - TOTAL EARNINGS - GENERAL 120207	1,080,684,082.25	975,814,862.67	104,869,219.58

				-	-
6		RENT ON GOVERNMENT BUILDINGS 120208		-	-
	012500100300	GENERAL ADMINISTRATION DEPARTMENT	-	-	-
	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-
	021511000100	FOUNTAIN AGRIC MARKETING AGENCY	-	576,848.59	(576,848.59)
	022000700100 O	OFFICE OF THE ACCOUNTANT GENERAL	-	9,000,000.00	(9,000,000.00)
	023600400200	BUREAU OF TOURISM, ART AND CULTURE	112,000.00	200,000.00	(88,000.00)
		SUB - TOTAL RENT ON GOVERNMENT BUILDINGS 120208	112,000.00	9,776,848.59	(9,664,848.59)
				-	-
7		RENT ON LANDS & OTHER GENERAL 120209		-	-
	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	20,000.00	600,000.00	(580,000.00)
	021500100300	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	6,562,239.75	28,100,000.00	(21,537,760.25)
	023400400100	EKITI STATE ROAD MAINTENANCE AGENCY (EKROMA)(PUBLIC WORKS CORPORATION)	340,000.00	400,000.00	(60,000.00)
	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	50,000.00	2,000,000.00	(1,950,000.00)
	025301000100	STATE HOUSING CORPORATION	11,233,867.50	6,000,000.00	5,233,867.50
	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	-	-	-
		SUB TOTAL RENT ON LANDS & OTHER GENERAL 120209	18,206,107.25	37,100,000.00	(18,893,892.75)
				-	-
8		INVESTMENT INCOME 120211		-	-
	011103500100	EKITI STATE PENSION COMMISSION	-	-	-
	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-
		SUB - TOTAL INVESTMENT INCOME 120211	-	-	-
				-	-
9		INTEREST EARNED 120212		-	-
	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-
		SUB - TOTAL INTEREST EARNED	-	-	-
		(B) TOTAL NON TAX REVENUE	3,961,509,164.25	5,593,423,982.73	(1,631,914,818.48)

REFERENCE NOTE 7A: EMPLOYEES BENEFITS

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	11100100100	GOVERNOR OFFICE (GAD)	139,982,712.04	136,160,147.43	(3,822,564.61)
2	011100100200	OFFICE OF THE DEPUTY GOVERNOR	43,341,944.17	43,451,017.48	109,073.31
3	011100300100	EKITI STATE BOUNDARY COMMISSION	9,676,761.31	9,446,619.41	(230,141.90)
4	011100800100	STATE EMERGENCY MANAGEMENT AGENCY	13,441,709.56	13,173,837.76	(267,871.80)
5	011101300200	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT.	36,995,291.06	37,791,593.76	796,302.70
6	011101300200	POLITICAL APPOINTEES (P&E)	1,357,840,245.17	1,330,013,289.31	(27,826,955.86)
7	011102100100	EKITI STATE LIAISON OFFICE -LAGOS	12,574,702.84	12,426,311.85	(148,390.99)
8	011102100200	EKITI STATE LIAISON OFFICE -ABUJA	11,346,840.51	11,296,284.44	(50,556.07)
9	011103700100	MUSLIM PILGRIM WELFARE BOARD	7,783,505.44	7,647,647.44	(135,858.00)
10	011103800100	CHRISTIAN PILGRIM WELFARE BOARD	13,633,500.64	13,357,260.04	(276,240.60)
11	011104400100	MINISTRY OF SPECIAL DUTIES		-	-
12	011111300100	GOVERNMENT HOUSE AND PROTOCOL	149,507,966.77	149,179,728.55	(328,238.22)
13	011111300500	CABINET DEPARTMENT GOV. OFFICE	35,555,189.53	35,269,324.44	(285,865.09)
14	011113200100	INTEGRATION & INTER-GOVERNMENTAL AFFAIRS	1,062,298.10	1,416,397.47	354,099.37
15	011200300100	HOUSE OF ASSEMBLY	507,969,397.66	507,462,338.40	(507,059.26)
16	012300100100	MINISTRY OF INFORMATION, YOUTH AND SPORTS DEVELOPMENT	91,780,692.58	91,826,004.03	45,311.45
17	012300100100	MINISTRY OF YOUTH & SPORT	172,750.00	91,893.33	(80,856.67)
18	012300300100	BROADCASTING SERVICE OF EKITI STATE	171,497,650.43	171,768,475.48	270,825.05
19	012500500100	OFFICE OF ESTABLISHMENT AND TRAINING	84,829,190.07	84,773,737.64	(55,452.43)
20	014000100100	STATE AUDITOR GENERAL OFFICE	75,025,041.60	75,980,272.81	955,231.21
21	014000100100	AUDITOR GENERAL FOR LOCAL GOVT.	32,113,434.95	32,343,910.45	230,475.50
22	014700100100	CIVIL SERVICE COMMISSION	52,197,196.25	51,860,792.65	(336,403.60)
23	014700300100	EKITI STATE LOCAL GOVERNMENT SERVICE COMMISSION		-	-
24	014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	72,046,374.15	70,889,857.56	(1,156,516.59)

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
		TOTAL ADMINISTRATIVE SECTOR	2,920,374,394.83	2,887,626,741.73	(32,747,653.10)
		ECONOMIC SECTOR		-	-
25	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	413,924,991.46	408,973,571.65	(4,951,419.81)
26	021502100200	SCHOOL AGRICULTURE AND ENTERPRISE	8,964,489.76	8,810,215.93	(154,273.83)
27	021510200100	AGRICULTURAL DEVELOPMENT PROJECT	143,137,113.04	143,025,873.81	(111,239.23)
28	021511000100	FOUNTAIN AGRIC MARKETING AGENCY	22,296,822.44	21,954,157.20	(342,665.24)
29	022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	83,417,467.40	86,002,051.31	2,584,583.91
30	022000700100	OFFICE OF THE ACCOUNTANT-GENERAL	147,233,567.10	143,688,418.32	(3,545,148.78)
31	022000800100	INTERNAL REVENUE SERVICE	167,018,122.08	164,898,569.99	(2,119,552.09)
32	022000800300	EKITI STATE SIGNAGE AND ADVERTISEMENT (IRS)	273,920.00	365,226.67	91,306.67
33	022200100100	MINISTRY OF INVESTMENT, TRADE AND INNOVATION	164,503,871.95	163,057,188.05	(1,446,683.90)
34	022200100600	EKITI STATE MICRO FINANCE & ENTERPRISE DEV. AGENCY	31,599,923.20	31,297,659.88	(302,263.32)
35	022700500100	JOB CREATION AND EMPLOYMENT AGENCY	9,606,919.44	9,317,976.47	(288,942.97)
36	023100300100	EKITI STATE ELECTRICITY BOARD	67,907,784.01	67,313,598.19	(594,185.82)
37	023400100100	MINISTRY OF WORKS AND TRANSPORT	281,381,724.11	280,594,613.52	(787,110.59)
38	023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	28,780,584.71	29,121,236.57	340,651.86
39	023400400100	EKITI STATE ROAD MAINTENMENT AGENCY (EKROMA)(PUBLIC WORKS CORPORATION)	20,069,804.96	19,368,619.69	(701,185.27)
40	023600400200	MINISTRY OF TOURISM ART AND CULTURE	59,003,280.72	64,302,525.01	5,299,244.29
41		TOURISM BOARD	11,615,937.54	-	(11,615,937.54)
42	023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	75,847,588.95	73,483,602.63	(2,363,986.32)
43	023800400100	BUREAU OF STATISTICS	27,571,280.94	27,037,714.51	(533,566.43)
44	025210200100	EKITI STATE WATER CORPORATION	302,581,162.48	304,191,819.68	1,610,657.20
45	025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	31,895,666.83	31,693,737.73	(201,929.10)
46	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	81,831,266.05	82,370,428.77	539,162.72
47	025301000100	STATE HOUSING CORPORATION	79,548,463.61	79,281,729.91	(266,733.70)
48	025305600100	URBAN RENEWAL AGENCY	10,482,550.49	10,377,799.43	(104,751.06)

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
49		MINISTRY OF INFRASTRUCTURE & PUBLIC UTILITIES	62,697,292.10	62,477,653.72	(219,638.38)
50	026100100100	MINISTRY OF PUBLIC UTILITIES		-	-
51		PENCOM	27,720,623.33	28,871,524.25	1,150,900.92
52	022200100500	EKITI STATE INVESTMENT PROMOTION AGENCY		-	-
		TOTAL ECONOMICS SECTOR	2,360,912,218.70	2,341,877,512.89	(19,034,705.81)
		LAW AND JUSTICE SECTOR		-	-
53	032600100100	MINISTRY OF JUSTICE	174,992,421.28	165,875,673.01	(9,116,748.27)
		TOTAL LAW AND JUSTICE SECTOR	174,992,421.28	165,875,673.01	(9,116,748.27)
		REGIONAL SECTOR		-	-
		TOTAL REGIONAL SECTOR		-	-
		SOCIAL SECTOR		-	-
54	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	83,475,800.28	83,695,038.23	219,237.95
55	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	472,527,277.99	396,217,236.10	(76,310,041.89)
56	051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	304,042,866.32	305,984,712.28	1,941,845.96
57	051700800100	EKITI STATE LIBRARY BOARD	12,930,814.29	12,477,637.88	(453,176.41)
58	051702600000	NON-TEACHING STAFF (TSC) HQ	127,370,494.60	124,851,651.52	(2,518,843.08)
59	051705400100	STATE TEACHING SERVICE COMMISSION (SECONDARY SCHOOL TEACHERS)	7,740,385,723.03	7,171,638,760.05	(568,746,962.98)
60	051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	77,031,254.07	76,479,020.69	(552,233.38)
61	051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	40,897,773.09	41,062,221.48	164,448.39
62	051705600100	STATE SCHOLARSHIP BOARD	8,351,940.47	8,575,068.12	223,127.65
63	051705600200	EDUCATION TRUST(ENDOWMENT) FUND	15,714,398.02	15,526,276.17	(188,121.85)
64	052100100100	MINISTRY OF HEALTH	296,826,563.91	297,306,701.20	480,137.29
65	052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	67,226,822.53	64,185,426.32	(3,041,396.21)
66	052110200100	HOSPITAL MANAGEMENT BOARD	2,429,194,972.29	2,382,469,602.04	(46,725,370.25)
67	052111300100	CENTRAL MEDICAL STORE	19,129,970.50	19,069,881.24	(60,089.26)
68	053500100100	MINISTRY OF ENVIRONMENT	138,423,582.36	135,428,624.57	(2,994,957.79)

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
69	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	14,924,198.89	15,030,299.17	106,100.28
70	053505300100	EKITI STATE WASTE MANAGEMENT BOARD	23,662,902.85	23,253,463.53	(409,439.32)
71	053905100100	EKITI STATE SPORT COUNCIL	55,999,588.70	55,525,754.53	(473,834.17)
72	0505100100100	MINISTRY FOR LOCAL GOVERNMENT, COMMUNITY DEVELOPMENT AND CHIEFTANCY AFFAIRS-STATE	64,682,505.73	64,009,958.25	(672,547.48)
73		UNSPECIFIED/ NEW CREATED MDAs	91,695.70		(91,695.70)
		TOTAL SOCIAL SECTOR	11,992,891,145.62	11,292,787,333.37	(700,103,812.25)
				-	-
		PERSONEL COST SUMMARY		-	-
		ADMINISTRATION SECTOR	2,920,374,394.83	2,887,626,741.73	(32,747,653.10)
		ECONOMIC SECTOR	2,360,912,218.70	2,341,877,512.89	(19,034,705.81)
		LAW AND JUSTICE SECTOR	174,992,421.28	165,875,673.01	(9,116,748.27)
		REGIONAL SECTOR	-	-	-
		SOCIAL SECTOR	11,992,891,145.62	11,292,787,333.37	(700,103,812.25)
		TOTAL (A)	17,449,170,180.43	16,688,167,261.00	(761,002,919.43)
				-	-
	REF. NOTE 7B	CORPERS ALLOWANCE	28,630,054.54	29,975,455.17	1,345,400.63
		REPATRIATION	11,740,119.16	11,997,455.73	257,336.57
		LOCUM/INTERN	20,025,340.61	23,905,430.27	3,880,089.66

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2020	BUDGET 2020	VARIANCE
			₦	₦	₦
		LEAVE BONUS		400,000,000.00	400,000,000.00
		STATE HEALTH INSURANCE SCHEME (SHIS)		-	-
		CHRISTMAS BONUS		-	-
		TOTAL (B)	60,395,514.31	465,878,341.17	405,482,826.86
				-	-
		GRAND TOTAL (A+B)	17,509,565,694.74	17,154,045,602.17	(355,520,092.57)

REFERENCE NOTE 12A: SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (PPE) & INVESTMENT PROPERTY

	INVESTMENT PROPERTY	LAND	BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATIO N EQUIPMENT	OFFICE EQUIPMENT	FURNITURES & FITTINGS	TOTAL
DEPRECIATION RATE	5%	0%	5%	5%	10%	20%	25%	20%	
	N	N	N	N	N	N	N	N	N
COST AS AT 1/1/2020	14,385,850,000.00	-	6,431,909,384.23	13,584,091,760.63	1,035,802,083.29	2,591,269,748.06	1,769,046,400.33	1,269,800,647.44	41,067,770,023.98
ADDITION (JAN- DECEMBER, 2020)	-	-	3,810,865,660.59	12,076,657,859.00	6,174,981.00	573,880,582.64	458,114,679.95	73,837,476.87	16,999,531,240.05
FIXED ASSETS RECONGNISED DURING THE YEAR		2,483,652,573.04	65,395,695,680.94	95,938,672,952.00	1,176,042,719.00	2,215,214,768.00	928,760,816.00	926,316,998.00	169,064,356,506.98
DISPOSAL		-	-	-		-	-	-	-
TRANSFER/ ADJUSTMENT		-	-	-	-	-	-	-	
COST AS AT 31/12/2020	14,385,850,000.00	2,483,652,573.04	75,638,470,725.76	121,599,422,571.63	2,218,019,783.29	5,380,365,098.70	3,155,921,896.28	2,269,955,122.31	227,131,657,771.01
DEPRECIATION:									-
DEPRECIATION AS AT 01/01/2020	719,292,500.00	-	19,995,372,774.54	19,445,728,681.77	597,128,911.15	2,550,361,311.21	1,169,215,335.87	1,003,927,749.04	45,481,027,263.58
CHARGE FOR THE PERIOD	719,292,500.00	-	3,781,923,536.29	6,079,971,128.58	221,801,978.33	1,076,073,019.74	788,980,474.07	453,991,024.46	13,122,033,661.47
DISPOSAL		-	-	-	-	-	-	-	-
DEP. AS AT 31/12/2020	1,438,585,000.00	-	23,777,296,310.83	25,525,699,810.35	818,930,889.48	3,626,434,330.95	1,958,195,809.94	1,457,918,773.50	58,603,060,925.05
NET BOOK VALUE (31/12/2020)	12,947,265,000.00	2,483,652,573.04	51,861,174,414.93	96,073,722,761.28	1,399,088,893.81	1,753,930,767.75	1,197,726,086.34	812,036,348.81	168,528,596,845.96

LESS:

NBV OF INVESTMENT PROPERTY (31/12/2020)

12,947,265,000.00

NBV OF PROPERTY PLANT & EQUIPMENT (31/12/2020)

155,581,331,845.96

REFERENCE NOTE 13A: NON- CAPITAL COST

S/NO	DETAILS	EXECUTING MDAs	2020	
			ACTUAL	
1	Payment for financial assistance	Min of Health	3,200,000.00	
	Prevention of Lassa Fever in Ekiti State	" " "	40,000,000.00	
	Ekiti State Emergency operational Centre for Covid - 19	" " "	20,000,000.00	
	Prevention of Lassa Fever in Ekiti State	" " "	80,000,000.00	
	Training for Ekiti State Health worker	" " "	19,280,000.00	
	Funding the ongoing fight against Covid-19	" " "	50,000,000.00	
	Funding the ongoing fight against Covid-19	" " "	31,000,000.00	
	Additional funding, the ongoing fight agaist covid-19 in Ekiti	" " "	19,000,000.00	
	Ekiti Response to covid 19	" " "	289,735,975.00	
	Commemoration of the world mental health day celebration	" " "	1,270,000.00	
	Medical assistance	" " "	26,650,000.00	
				580,135,975.00
2	Capacity Building for PHC worker	Primary Health Care	6,500,000.00	
				6,500,000.00
11	Retreat and training of procurement professional service	Bureau of public Procurement	15,000,000.00	
	E-procurement in the public service of Ekiti state		41,125,000.00	
				56,125,000.00

state in the preparation for re-opening of school in ekiti state.	Min of Environment	15,000,000.00	
to curtain corona virus.		3,500,000.00	
State for the student & teacher safety on school resumption.		20,000,000.00	
			38,500,000.00
Inaguration of 2018 SDG project in four LG	SUSTANABLE DEVELOPMENT	15,816,000.00	
Support for open presentation of SDG information to SUBEB		390,000.00	
realeased to EKSG by federal Govt 2018		2,500,000.00	
Production of documentary on SDG		2,500,000.00	
unit and relevant stakeholder at state and local government		2,694,000.00	
Validation of report on ekiti state SDG		3,745,000.00	
			27,645,000.00
Parcipation in the National festival.	MIN OF ART, CULTURE & TOURISM	10,000,000.00	
Parcipation in the 13th edition of international arts and crafts.		3,500,000.00	
Ekiti State Festival of culture & Arts Expo (EKIFEST)		20,000,000.00	
			33,500,000.00
Procurement materials required to conduct reconciliation exercise on budget perf. Of MDAS in Ekiti State	Fiscal Responsibility Commissio	300,000.00	
			300,000.00
Conduct bye-election in Ilejemeje LG. 2020	SIEC	5,000,000.00	
			5,000,000.00
Payment for the Fumigation of State Secretariat complex	GAD	1,395,000.00	
			1,395,000.00
Rent Space ocupied by the Special Adviser to the Gov. on Federal Matter and Ekiti Liaison office, Abuja	Finance and Economic Dev.	19,777,985.00	

	Payment for insurance premium on the vehicles procured from the infrastructure Bank Plc to the state Govt	"	108,455,325.00	
	Payment for special Audit of 1.5 Billion Ekiti State Govt CBN/Micro & Medium Enterprises development facility	"	7,500,000.00	
	Payment for insurance premium for the insurance cover of fountain holdings non liquid assets	"	40,105,093.77	
	Payment for the Auditing fees for financial statement of fountain holding Ltd from 2012- 2019	"	40,000,000.00	
	Payment for the renewal of insurance premium for 141 monitized vehicles	"	48,804,896.25	
	Payment for the insurance of all Govt assets for 2020 financial year	"	50,000,000.00	
				314,643,300.02
	International Women's Day	Women Affairs	10,000,000.00	
	Gender Summit	"	20,000,000.00	
	Two years rent of Family Court	"	1,740,000.00	
	Payment for the attendance of the commissioner of women affairs ,PS & Directors to New York	"	5,000,000.00	
	Payment for meeting of Gender Based violence management committee survivor support fund	"	24,455,000.00	
	Payment for second & third disbursement of fund/products to mother of multiple babies	"	24,935,500.00	
	Payment for the wefare & feeding of widows and aged people in Ekiti State	"	50,000,000.00	
	Payment for observance of year 2020 16days for activism of No violence against women and children in Ekiti State	"	9,760,250.00	
				145,890,750.00
	Payment for the servicing of HIAB Lorry at EKSEB, Ado Ekiti	ELECTRICITY BOARD	300,000.00	
	Payment for servicing of 1400KVA generator at the Central Plant room, Govt House, Afo		250,000.00	
	Payment for replacement of burnt 250 Amps switching kiosk controlling overhead bridge street light at okesha, Ado-Ekiti		550,000.00	
	Payment for servicing of 2 Nos 100KVA Generator and 1 No 60KVA generator at Govt. House, Ado-Ekiti		238,650.00	
	Payment for replacement of burnt supply cable and purchase of other Electrical materials at old governor's office		189,500.00	
				1,528,150.00

	Payment for the cost of Energy Load Survey for the establishment of Bio Ethanol Bio Energy power plant in the State	OFFICE OF ENERGY MATTERS	1,000,000.00	
	Payment towards the establishment of Twenty (20) Micro distribution Centres for National Gas Expansion Programme in Ekiti State		3,000,000.00	
				4,000,000.00
	Payment for the mapping of re-asertain the status of Federal Govt project in Ekiti State	MINISTRY OF REGIONAL DEV. SPECIAL DUTIES	500,000.00	500,000.00
	Payment for Enumeration and valuation of the unexhausted interest on the 4,017,799 hectares of Lands for Ekiti Airport	Ministry of Lands, Housing & Urban Development	2,812,459.30	
	Payment for valuation of Housing units phase/exercise covering Ado and ikere LGAs towards implementation of Land use charges in Ekiti		10,000,000.00	
	Payment for preliminary exercise to out state wide open geographic mapping project		7,500,000.00	
	Payment for mobilization fee for valuation of Housing Unit phase 1 in Ekiti State		5,000,000.00	
	Payment for printing of official stamps and seals for Building Plan Permit in Ekiti State		2,000,000.00	
	Payment for the preliminary exercise to carry out State wide open geographic mapping project (SWOP) through implementation of GSM		1,004,826.25	
	Payment for the refund to MTN from overpayment to EK-IGR Account		67,515,000.00	
	Payment for consultancy service for the development of State wide Enterprise Geospatial infrastructure in Ekiti State		521,606,734.22	
	Payment in respect of acquisition newspaper publication enumeration and valuation of site for 50000 Housing units in Ekiti State by UNOPS &		2,553,050.00	
				619,992,069.77
	Payment for the perfection of Acquisition vis-à-vis enumeration of Economic crops and valuation of structure of Ekiti Knowledge zone site	Ministry of Investment, Trade & Innovation	2,468,079.87	
				2,468,079.87
	Payment for Pre feasibility studies for knowledge zone and Agric processing zone	EKITI STATE DEVELOPMENT & INVESTMENT PROMOTION	30,550,000.00	
	Payment for Pre feasibility studies for Ekiti Airport project		23,500,000.00	
	Payment for the transaction Advisers for Ekiti House and Fountain Court Oju Olobun, Lagos 30% of contract sum		11,068,500.00	

	Payment for the transaction Advisers for Ikogosi Warm Spring Resort and Fountain Hootel		7,050,000.00	
	Payment for environmental and Social Impact Assessment (ESIA) for Ikun Diary for 25%		12,300,000.00	
	Payment as strategic partner concession operator for the management and operation of Ekiti State Civic Centre and Oja-Oba Market		1,200,000.00	
	Payment for the development and Investment Promotion Agency		3,493,750.00	
	Payment for funding the gazettee of four law in Ekiti State		230,000.00	
	Payment towards the appointment of SIAO Consortiums Transaction Advisor for Ire Clay Brick Limited 25% payment		5,875,000.00	
	Payment for the production of customised stationery for Ekiti State Development and Investment Promotion Agency		425,000.00	
	Payment for escond trache towards Transaction Advisor for Ekiti House, Abuja and Fountain Court, Oju-Olobun, Lagos State		14,758,000.00	
	Payment for Environmental and Social Impact assessment (ESIA) for Ikun diary farm (5% of the contract sum (1st tranche)		24,600,000.00	
	Payment for subsidised cost of certificate Exam for 2000 Ekiti Resident to complete microsoft		12,000,000.00	
	Payment for placement of Advertisement in two National Newspaper		1,200,000.00	
	Payment for engagement of price water House coopers Limited as a strategies planning consultant		18,375,000.00	
	Payment towards Ekiti State development & investment promotion Agency website by yoke Solution		3,493,750.00	
	Payment towards the Enumeration/Evaluation and Payment of compensation due to farm owners of four hectares UBEC model school		3,687,106.00	
				173,806,106.00
	Payment for the recapitalisation fund for Loan empowerment to people across the 16 LGAs	EKITI STATE MICROFINANCE & ENTERPRISE DEV.	6,500,000.00	
	Payment for activating of Agric-business, micro, small & medium enterpriseinvestment scheme		10,934,210.53	
	Payment for the printing of Loan Application forms and other necessary documents		600,000.00	
				18,034,210.53
	Payment towards GCCC for Unicef Programme in 2019 in Ekiti	BUDGET	97,796,965.33	
	Payment for the initial set up operations of Ekiti State security Trust Fund (ESSTF)		15,000,000.00	
				112,796,965.33

	Participation of Ekiti State Athletics at 20th National festival	Ekiti State sport council	15,000,000.00	
				15,000,000.00
	Sponsorship of 1st Athletics federation of Nigeria	Ministry of Youth and Sport	5,000,000.00	
	financial assistance to NYSC for anticipation commencement course		2,500,000.00	
				7,500,000.00
	Payment for Annual Subscription of State website	BICT	783,900.00	
	Quarterly routine for 2nd quarter		1,500,000.00	
	Re-design of state web site		5,882,352.94	
	Up grade of internet subscription		24,400,000.00	
				32,566,252.94

	Celebration of 2019 Wold toilet day and clean Nigeria use toilet	MIN. OF INFRASTRUCTURE & PUBLIC UTILITY	2,500,000.00	
				2,500,000.00
	Group life assurance for CPS	PENSION COMMISSION	4,148,239.00	
				4,148,239.00
	Licence fee for Radio and TV station	BSES	6,400,000.00	
				6,400,000.00
	Consultancy fee for the preparation for college of Agriculture	COLLEGE OF AGRIC ISAN	5,000,000.00	
				5,000,000.00
	creation of a job centre held desk for effective dissemination of information on employment.	BUREAU OF EMPOWERMENT AND	4,546,000.00	
	Additional fund for logistics and provision of palliative to vulnerable and indigent people during lockdown in Ekiti	„	125,413,600.00	
	Monitoring and evaluation of payment of owow Arugbo scheme in Ekiti.	„	720,000.00	
	Payment towards training of 2016 N-power beneficiaries	„	1,000,000.00	
	Disbursement towards training of NDE beneficiaries	„	1,000,000.00	
				132,679,600.00
	Monitoring of Projects	SUBEB		
	Quality Assurance Service & Financial Charges on Projects	„	84,559,406.79	
				84,559,406.79

	TOTAL			2,433,114,105.25
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REFERENCE NOTE 13B: NON- CAPITAL COST OF PROJECTS FINANCED BY AIDS & GRANTS

S/NO	MDAs/DONORS	ACTUAL 2020	BUDGET 2020	VARIANCE
		₦	₦	₦
1	UNICEF (MINISTRY OF HEALTH)	17,146,004.45	-	
2	BASIC HEALTH CARE PROVISION (MINISTRY OF HEALTH)	26,257,550.87		
3	MALARIA (MINISTRY OF HEALTH)	351,746.71		
4	SAVE 1 MILLION SOUL	151,408,063.05	5,554,509,678.75	
5	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (UNICEF)	119,040,249.85	-	
	TOTAL	314,203,614.93	5,554,509,678.75	5,240,306,063.82

REFERENCE NOTE 19 & 20: SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (PPE) & INVESTMENT PROPERTY

REF NOTE 20					REF. NOTE 19				
	INVESTMENT PROPERTY	LAND	BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATIO N EQUIPMENT	OFFICE EQUIPMENT	FURNITURES & FITTINGS	TOTAL
DEPRECIATION RATE	5%	0%	5%	5%	10%	20%	25%	20%	
	₦	₦	₦	₦	₦	₦	₦	₦	₦
COST AS AT 1/1/2020	14,385,850,000.00	-	6,431,909,384.23	13,584,091,760.63	1,035,802,083.29	2,591,269,748.06	1,769,046,400.33	1,269,800,647.44	41,067,770,023.98
ADDITION (JAN- DECEMBER, 2020)	-	-	3,810,865,660.59	12,076,657,859.00	6,174,981.00	573,880,582.64	458,114,679.95	73,837,476.87	16,999,531,240.05
FIXED ASSETS RECONGNISED DURING THE YEAR		2,483,652,573.04	65,395,695,680.94	95,938,672,952.00	1,176,042,719.00	2,215,214,768.00	928,760,816.00	926,316,998.00	169,064,356,506.98
DISPOSAL		-	-	-	-	-	-	-	-
TRANSFER/ ADJUSTMENT		-	-	-	-	-	-	-	-
COST AS AT 31/12/2020	14,385,850,000.00	2,483,652,573.04	75,638,470,725.76	121,599,422,571.63	2,218,019,783.29	5,380,365,098.70	3,155,921,896.28	2,269,955,122.31	227,131,657,771.01
DEPRECIATION:									-
DEPRECIATION AS AT 01/01/2020	719,292,500.00	-	19,995,372,774.54	19,445,728,681.77	597,128,911.15	2,550,361,311.21	1,169,215,335.87	1,003,927,749.04	45,481,027,263.58
CHARGE FOR THE PERIOD	719,292,500.00	-	3,781,923,536.29	6,079,971,128.58	221,801,978.33	1,076,073,019.74	788,980,474.07	453,991,024.46	13,122,033,661.47
DISPOSAL		-	-	-	-	-	-	-	-
ACCUMULATED DEP. AS AT 31/12/2020	1,438,585,000.00	-	23,777,296,310.83	25,525,699,810.35	818,930,889.48	3,626,434,330.95	1,958,195,809.94	1,457,918,773.50	58,603,060,925.05
NET BOOK VALUE (31/12/2020)	12,947,265,000.00	2,483,652,573.04	51,861,174,414.93	96,073,722,761.28	1,399,088,893.81	1,753,930,767.75	1,197,726,086.34	812,036,348.81	168,528,596,845.96

LESS:

NBV OF INVESTMENT PROPERTY (31/12/2020)	12,947,265,000.00
NBV OF PROPERTY PLANT & EQUIPMENT (31/12/2020)	155,581,331,845.96

REFERENCE NOTE 24A: FACILITY REPAYMENT (DOMESTIC LOAN)

S/NO	DETAILS	OPENING BALANCE	ADDITIONAL LOAN	TOTAL LOAN	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	CLOSING BALANCE	CURRENT PORTION OF BORROWING
A	B	C	D	E=C+D	F	G	H=F+G	I=E-F	PROJECTED FIG.
		₦	₦	₦	₦	₦	₦	₦	
1	BUDGET SUPPORT	17,135,310,909.72	-	17,135,310,909.72	424,092,442.71	33,609,095.52	457,701,538.23	16,711,218,467.01	1,970,000,000.00
2	BAIL OUT	8,680,743,183.54	-	8,680,743,183.54	94,197,707.77	251,396,631.06	345,594,338.83	8,586,545,475.77	1,200,000,000.00
3	FGN BONDS	17,796,388,390.22	-	17,796,388,390.22	362,632,219.03	2,615,211,702.33	2,977,843,921.36	17,433,756,171.19	2,977,843,821.36
4	ACCESS (ECA)	9,116,406,160.99	-	9,116,406,160.99	65,886,229.09	204,081,355.67	269,967,584.76	9,050,519,931.90	983,041,799.26
5	STATE BONDS	1,180,148,518.01	-	1,180,148,518.01	1,180,148,518.01	69,296,664.13	1,249,445,182.14	-	1,200,000,000.00
6	COMMERCIAL BANK LOANS	1,677,937,438.09	4,629,669,867.43	6,307,607,305.52	1,044,305,393.01	52,010,042.80	1,096,315,435.81	5,263,301,912.51	1,096,315,435.81
7	COMMERCIAL AGRICULTURE		5,000,000,000.00	5,000,000,000.00	94,314,425.59	89,185,346.70	183,499,772.29	4,905,685,574.41	926,706,944.98
	TOTAL	55,586,934,600.57	9,629,669,867.43	65,216,604,468.00	3,265,576,935.21	3,314,790,838.21	6,396,868,001.13	61,951,027,532.79	10,353,908,001.41

Less: Current Portion of Borrowing

10,353,908,001.41

Balance of Long Term Borrowing (Domestic)

51,597,119,531.38

The opening balance of ECA was reconciled from N9,123,975,572.33 to N9,116,406,160.99 with DMO. The adjusted difference is N7,569,411.34

REFERENCE NOTE 24 B: FOREIGN LOANS OUTSTANDING BALANCE AS AT 31ST DECEMBER 2020		
NAIRA EQUIVALENT OF FOREIGN DEBT BALANCE	\$103,033,894.97*380	39,152,880,088.04
Less: Current Portion of Borrowing (Foregn Loan)		1,200,000,000.00
Balance of Long Term Borrowing (Foregn Loan)		37,952,880,088.04

SUB-REFERENCE 19: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
1	MIN. OF HEALTH & HUMAN SERV	INFRASTRUCTURE	landscaping and drainage line at Oba Adejuyigbe General Hospital	115,098,470.00	
					115,098,470.00
2	PRIMARY HEALTH CARE DEV.	OFFICE EQUIPMENT	Maintenance of Cold Chain Store Equipment	1,898,900.00	
					1,898,900.00
3	Govt. house and protocol	Land and building	Maintenance and management of Govt. House	85,499,000.00	
			Renovation of official apartment of special Adviser Dev. Partnership	3,230,427.50	
					88,729,427.50
		Office Equipment	Furniture of new Gov's lodge, Govt house, Ado Ekiti	150,000,000.00	
			Furnishing of leased property	5,000,000.00	
			Funishing of 6 Nos VIP Duplexes at Govt. House , Ado Eiti	24,000,000.00	
					179,000,000.00
		Infrastructure	alternative current inverter to Gov. lodge, Oke Ayoba	14,000,000.00	

			procurement of standby booster pump at Govt. House	3,578,382.60	
			Repair of cold room & replacement of Elevator's up of Govt. Lodge Oke - Ayoba	1,469,000.00	
					19,047,382.60
4	Civil Service Commission	Office Equipment	Equipment for officers of chairman,perm sec; Directors in C.SC	1,530,000.00	
					1,530,000.00
5	House of Assembly Commission	Infrastructure	Construction /Provision of water facilities in EKHASC	1,000,000.00	
					1,000,000.00
		Office Equipment	Procurement of office equipment in EKHASC	1,500,000.00	
					1,500,000.00
6	House of Assembly	Land and building	Renovation of House of Assembly Service Commission Building	172,154,517.39	
					172,154,517.39
		Office Equipment	Purchase of Walkie Talkie Areoplacement Siren	2,180,000.00	
					2,180,000.00

7	OTSD	OFFICE EQUIPMENT	Procurement of office furniture&equipment	1,439,000.00	
					1,439,000.00
8	SUSTANABLE DEVELOPMENT GOAL	OFFICE EQUIPMENT	Procurement of medical equipment to Funmilayo Aduni Olayinka Diagnostic	23,891,875.00	
					23,891,875.00
9	GAD	TRANSPORT EQUIPMENT	van 4x4 vehicles to be used as Security vehicles	352,100,582.64	
			Furnitures/Appliances from Ekiti House Abuja to Ado Ekiti	900,000.00	
					353,000,582.64
		FURNITURE & FITTING	Appeal Justice and Temporary Court of Appeal Complex	15,734,680.87	
			Procurement of Office furniture for State Executive Council/members	44,960,000.00	
			replacement /installation ,extension of cable Tv to offices and annual subscription	1,002,546.00	

			furniture items for the partitioning office in the New Governor's office	8,648,600.00	
					70,345,826.87
10	MINISTRY OF EDUCATION	OFFICE EQUIPMENT	Procurement of Science Lab. Equipment	52,373,002.50	
					52,373,002.50
11	OFFICE OF DISABILITY AFFAIRS	FURNITURE & FITTING	Procurement of Bed and Mattress	1,000,000.00	
					1,000,000.00
12	SIGNAGE & ADVERTISEMENT	INFRASTRUCTURE	Payment towards the repairs of 19 Bill Boards across the state	8,875,000.00	
					8,875,000.00
13	WOMEN'S AFFAIRS	LAND & BUILDING	fence and re- roofing of hostel of Erelu Adebayo children Home, Iyin Ekiti	12,723,038.72	
					12,723,038.72
14	Finance and Economic Dev.	Land and building	Professional fees for the Asset valuation and port folio	18,995,000.00	
					18,995,000.00

15	ELECTRICITY BOARD	PLANT & MACHINERY	Payment towards Installation off 1250KVA generating set at Govt. House, ado Ekiti	6,174,981.00	
					6,174,981.00
		INFRASTRUCTURE	from Ijigbo round about to Baptist Comprehensive High School to NTA, Ado	98,120,237.70	
					98,120,237.70
16	EKRUWASSA	INFRASTRUCTURE	boreholes across 14 Local Governments in Ekiti State	5,430,000.00	5,430,000.00
17	SEMA	INFRASTRUCTURE	City IP-Surveillance Solution with HCC Emergency Communication Centre for Ekiti	237,552,244.44	
			City IP-Surveillance Solution with HCC Emergency Communication Centre for Ekiti	50,389,870.06	
					287,942,114.50
18	OFFICE OF SURVEYOR GENERAL	LANDS & BUILDING	hectares of Land for Oodua group of Companies at Oke-Ako in Ekiti State	10,249,500.00	
			hectares and 6.710 hectares of land at Ijea-Isu and Ilupeju Ekiti	958,000.00	
					11,207,500.00
19	URBAN RENEWAL AGENCY	LANDS & BUILDING	Payment for Construction of supporting facilities of Agric-Olope market, Ado Ekiti	7,698,325.04	

					7,698,325.04
		INFRASTRUCTURE	construction of external electrification of market at Agric olope complex, Ado-Ekiti	10,970,050.00	
					10,970,050.00
20	Ministry of Investment, Trade & Innovation	LANDS & BUILDING	and certificate of occupancy of Ikun Diary Farm	2,306,000.00	
			Payment to Chief Ayo ogunlade on Oba Adejugbe builder's Market	20,000,000.00	
			Market for preliminary decongestion of street market	5,000,000.00	
			Payment for completion of Oja-Oba ultra-modern market, Ado-Ekiti	180,000,000.00	
			Payment for completion of Oja-Oba ultra-modern market, Ado-Ekiti	100,000,000.00	
					307,306,000.00
21	MINISTRY OF BUDGET	TRANSPORTATION EQUIPMENT	Payment for overhauling of two Toyota Hilux Vehicles for use in BPP	2,500,000.00	2,500,000.00
22	BUREAU OF ICT	INFRASTRUTURE	extension of internet service to the Gov Office	2,465,900.00	
			establishment of Ekiti state ICT academy	11,034,100.00	13,500,000.00
23	CABINET	TRANSPORTATION EQUIPMENT	procurement of 50 units of security motor vehicle	30,000,000.00	

					30,000,000.00
24	OFFICE OF THE ACCOUNTANT GENERAL	OFFICE EQUIPMENT	procurement of payroll system & biometric data capture machine	3,942,252.19	
			purchase of computer for automation of ledger accounting system	9,849,000.00	
					13,791,252.19
25	BUREAU OF SPECIAL PROJECT	Land and building	Construction of faculty buildig at Ekiti State college of Agric Isan	94,216,659.44	
			25% fee for construction of council chamber	89,350,675.51	
			Construction of EKS civic centre Ado Ekiti	191,113,466.67	
					374,680,801.62
26	EKROMA	INFRASTRUCTURE	Rehabilitation and maintenance of Ekiti road	22,783,875.00	
		„	Replacement of missing and damaged parts of the asphait plant	8,949,282.90	
		„	Installation of asphait plant for Ekiti state public works corporation	3,380,000.00	
			Rehabilitation of Ekiti township road	50,000,000.00	
			Maintenance of major road across the state	40,058,866.99	
					125,172,024.89
27		OFFICE EQUIPMENT	Renovation of office and procurement of office equipment	2,337,565.20	
					2,337,565.20

28	POLITICAL & ECONOMIC AFFAIRS DEPARTMENT	TRANSPORTATION EQUIPMENT	Professional fees for the Asset valuation and port folio	173,380,000.00	
					173,380,000.00
29	MINISTRY OF AGRICULTURE	Office Equipment	Procurement of 600,000 unit of cup seals fo	4,500,000.00	
					4,500,000.00
		Land and Buildind	Payment for land clearing in all the local area in Ekiti State	2,415,318,829.18	
					2,415,318,829.18
30	COLLEGE OF AGRIC ISAN	Land and building	Completion of faculty building at college of Agric Isan	402,052,221.14	
					402,052,221.14
		OFFICE EQUIPMENT	furniture and laboratory and environmental programme equipment	90,131,585.06	
					90,131,585.06
31	PUBLIC UTILITY	FURNITURE AND FILTING	Repair of 2 fire fighting engine at Ado/Ikole in the dept. of fire service	2,491,650.00	
					2,491,650.00

32	EKSTMA	TRANSPORTATION EQUIPMENT	Repair of the agency operation vehicle	15,000,000.00	
					15,000,000.00
	„	OFFICE EQUIPMENT	Procurement of complete kits and uniforms for the agency fiueled staff/officer	3,541,500.00	
					3,541,500.00
33	SDG	INFRASTRUCTURE		247,821,937.47	
					247,821,937.47
34	NUWSRP-3	INFRASTRUCTURE		4,941,647,462.23	
					4,941,647,462.23
35	EDUCATION TRUST FUND	OFFICE EQUIPMENT	Purchase of Technical Equipment	80,000,000.00	
		INFRASTRUCTURE	Renovation of schools	696,000.00	
					80,696,000.00
36	NEWMAP	INFRASTRUCTURE		464,360,064.57	
					464,360,064.57
37	SUBEB	INFRASTRUCTURE		5,736,977,115.04	
					5,736,977,115.04
			GRAND TOTAL		16,999,531,240.05

ANNEXURE I A: BUDGET SIZE AND PERFORMANCE ANALYSIS (CASH BA

	DETAILS	BUDGET 2020	ACTUAL AMOUNT	PERFORMANCE (%)
	<u>REVENUE</u>	₦	₦	
1	RECURRENT REVENUE	61,289,652,073	72,720,393,266	119
2	CAPITAL RECEIPTS	29,839,344,409	14,232,088,815	48
	TOTAL REVENUE	91,128,996,482	86,952,482,081	95
	<u>EXPENDITURE</u>	-		
1	RECURRENT EXPENDITURE	59,405,674,421	58,629,513,211	99
2	CAPITAL EXPENDITURE	31,723,322,061	27,216,206,004	86
	TOTAL EXPENDITURE	91,128,996,482	85,845,719,215	94

ANNEXURE I B: PRIOR YEAR COMPARATIVE ANALYSIS (CASH BASIS)

	DETAILS	2020	2019	PERCENTAGE CHANGE (%)
	<u>REVENUE</u>	₦	₦	
1	RECURRENT REVENUE	72,720,393,266	93,900,893,899	(23)
2	CAPITAL RECEIPTS	14,232,088,815	6,874,346,524	107
	TOTAL REVENUE	86,952,482,081	100,775,240,423	(14)
	<u>EXPENDITURE</u>			
1	RECURRENT EXPENDITURE	58,629,513,211	68,459,231,541	(14)
2	CAPITAL EXPENDITURE	27,216,206,004	16,640,857,658	64
	TOTAL EXPENDITURE	85,845,719,215	85,100,089,200	1

ANNEXURE II: REVENUE CLASSIFICATION ACCORDING TO PARASTATALS AND NON-PARASTATALS

	ADMIN CODE	ADMINISTRATIVE CODE / DEPARTMENTS AND AGENCIES (MDAs)	MINISTRIES, REVISED ESTIMATES 2020	ACTUAL REVENUE JAN. - DEC. 2020
A		TAX REVENUE		
1		PERSONAL TAX 120101		
		022000800100 BOARD OF INTERNAL REVENUE SERVICE	3,182,281,881.60	4,180,235,686.37
		022000800100 BOARD OF INTERNAL REVENUE SERVICE	200,900,000.00	205,123,701.92
		022000800100 BOARD OF INTERNAL REVENUE SERVICE	400,600,000.00	363,639,921.57
		022000800100 BOARD OF INTERNAL REVENUE SERVICE	600,000,000.00	627,982,690.56
		022000800100 BOARD OF INTERNAL REVENUE SERVICE	6,400,000.00	4,789,315.59
		022000800100 BOARD OF INTERNAL REVENUE SERVICE	100,000,000.00	860,498,944.94
		022000800100 BOARD OF INTERNAL REVENUE SERVICE	6,900,000.00	23,345,000.00
		022000800100 BOARD OF INTERNAL REVENUE SERVICE	20,000,000.00	59,099,529.37
		022000800100 BOARD OF INTERNAL REVENUE SERVICE	-	271,329,990.48
	022000800100	BOARD OF INTERNAL REVENUE SERVICE	4,522,081,881.60	6,596,044,780.80
		SUB- TOTAL PERSONNAL TAX 120101	4,522,081,881.60	6,596,044,780.80
				-
B				-
1		LICENCES GENERAL - 120201		-
	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	8,400,000.00	19,262,531.00
	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	42,060.05	-
	021510900100	FORESTRY DEPARTMENT	9,650,000.00	6,729,750.00
	022000800100	BOARD OF INTERNAL REVENUE SERVICE	47,937,000.00	69,803,782.03
	023100300100	EKITI STATE ELECTRICITY BOARD	300,000.00	1,000.00
	023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	-	-
	025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	510,000.00	979,800.00
	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	1,000,000.00	-
	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - HQTRS	500,000.00	180,000.00
	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	500,000.00	5,303,300.00
	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	-	-
	051705500300	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI	744,250.65	282,000.00
	052100100000	MINISTRY OF HEALTH - HQTRS	-	5,000.00
		SUB - TOTAL (LICENCES - GENERAL) 120201	69,583,310.70	102,547,163.03
				-
2		FEES - GENERAL 120204		-
	011100700100	EKITI STATE BUREAU OF PUBLIC PROCUREMENT	20,000,000.00	30,971,000.00
	011101300600	INTEGRATION & INTERGOVERNMENTAL RELATION (P & E)	-	12,802.09
	011111300100	GOVERNMENT HOUSE AND PROTOCOL	40,000,000.00	-
	011200300100	STATE HOUSE OF ASSEMBLY	-	60,000.00
	011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	50,000.00	-
	012300100100	MINISTRY OF INFORMATION	40,000.00	-
	012300300100	BROADCASTING SERVICE OF EKITI STATE	1,000,000.00	-
	012500100300	GENERAL ADMINISTRATION DEPARTMENT	100,100,000.00	47,200.00
	012500500100	OFFICE OF ESTABLISHMENTS AND TRAINING	1,900,000.00	739,500.00
	014000100100	STATE AUDITOR GENERAL OFFICE	450,000.00	249,000.00
	014700100100	CIVIL SERVICE COMMISSION	-	-

014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	-	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	11,250,000.00	6,466,300.00
021502100100	COLLEGE OF AGRICULTURE AND TECHNOLOGY, ISAN EKITI.	-	-
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	10,000.00
021510900100	FORESTRY DEPARTMENT	45,176,642.70	33,202,929.50
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	-	428,945.60
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	-	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	5,500,000.00	-
022000800100	BOARD OF INTERNAL REVENUE SERVICE	7,400,000.00	-
022000800300	EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY (IRS)	75,000,000.00	32,783,250.00
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	12,000,000.00	18,676,600.00
022900100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS	50,000,000.00	25,984,000.00
023100300100	EKITI STATE ELECTRICITY BOARD	550,000.00	615,000.00
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	25,000,000.00	6,600,000.00
023400200100	OFFICE OF SURVEYOR - GENERAL OF THE STATE	5,200,000.00	12,576,654.00
023800500100	MILLENNIUM DEVELOPMENT GOALS (MDGS) OFFICE	2,000,000.00	10,100.00
025210200100	EKITI STATE WATER CORPORATION	1,600,000.00	636,450.00
025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	400,000.00	-
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	649,666,975.00	191,708,132.36
025301000100	STATE HOUSING CORPORATION	3,000,000.00	15,617,600.00
025305600100	URBAN RENEWAL AGENCY	200,000.00	-
026100100100	MINISTRY OF PUBLIC UTILITIES	2,500,000.00	5,669,000.00
031800100100	EKITI STATE JUDICIARY	11,526,129.23	19,250,472.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	170,000.00	397,860.00
032600100100	MINISTRY OF JUSTICE	800,000.00	36,500.00
050050010010	MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	500,000.00	-

	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - HQTRS	2,500,000.00	3,225,300.00
	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	18,400,000.00	4,067,200.00
	051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	55,000,000.00	19,017,500.00
	051700800100	EKITI STATE LIBRARY BOARD	40,000.00	45,750.00
	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	370,000,000.00	-
	051702100100	EKITI STATE UNIVERSITY	1,650,000,000.00	-
	051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	2,700,000.00	781,255.00
	051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	45,000.00	20,000.00
	052100100000	MINISTRY OF HEALTH - HQTRS	-	3,832,295.00
	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	70,347,917.98	-
	052110200100	HOSPITAL MANAGEMENT BOARD	157,000,000.00	20,844,518.51
	052110600100	COLLEGE OF HEALTH TECHNOLOGY	189,000,000.00	-
	053500100100	MINISTRY OF ENVIRONMENT	-	-
	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	8,000,000.00	1,730,000.00
	053505300100	EKITI STATE WASTE MANAGEMENT BOARD	4,000,000.00	-
	053905100100	EKITI STATE SPORT COUNCIL	300,000.00	55,000.00
		SUB - TOTAL FEES - GENERAL 120204	3,600,312,664.91	456,368,114.06
				-
3		FINES - GENERAL 120205		-
	012300100100	MINISTRY OF INFORMATION	10,000.00	-
	012301300100	GOVERNMENT PRINTING PRESS	10,000.00	2,000.00
	012500500100	OFFICE OF ESTABLISHMENTS AND TRAINING	150,000.00	1,000.00
	014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	1,500,000.00	-
	014700100100	CIVIL SERVICE COMMISSION	2,600,000.00	158,950.00
	014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	-	-
	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	32,850,000.00	34,851,650.00
	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	-
	021510900100	FORESTRY DEPARTMENT	4,000,000.00	1,325,000.00
	022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	20,000.00	-
	022000800100	BOARD OF INTERNAL REVENUE SERVICE	-	-
	022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	-	-
	022200900100	PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT	200,000.00	440,000.00
	022900100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS	22,500,000.00	990,000.00
	022905500100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	17,000,000.00	5,201,400.00
	023100300100	EKITI STATE ELECTRICITY BOARD	150,000.00	-
	023400200100	OFFICE OF SURVEYOR - GENERAL OF THE STATE	2,200,000.00	5,381,259.00
	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	29,500,000.00	83,504,415.00
	025301000100	STATE HOUSING CORPORATION	-	148,570.00
	026100100100	MINISTRY OF PUBLIC UTILITIES	500,000.00	100,000.00
	031800100100	EKITI STATE JUDICIARY	2,000,000.00	3,010,100.00
	032600100100	MINISTRY OF JUSTICE	64,351,176.02	82,346,076.36
	050500200100	CHIEFTAINCY AFFAIRS	3,000,000.00	4,166,000.00

	051305100101	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	200,000.00	415,000.00
	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - HQTRS	1,000,000.00	198,000.00
	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	53,100,000.00	23,232,400.00
	051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	5,000,000.00	80,000.00
	051700800100	EKITI STATE LIBRARY BOARD	10,000.00	-
	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	100,000,000.00	-
	051702100100	EKITI STATE UNIVERSITY	250,000,000.00	-
	051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	200,000.00	350,000.00
	051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	10,000.00	-
	052100100000	MINISTRY OF HEALTH - HQTRS	2,977,652.20	2,685,000.00
	052110200100	HOSPITAL MANAGEMENT BOARD	39,000,000.00	3,400,095.00
	052110600100	COLLEGE OF HEALTH TECHNOLOGY	29,000,000.00	-
	053500100100	MINISTRY OF ENVIRONMENT	4,955,619.05	808,000.00
	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	-	-
	053505300100	EKITI STATE WASTE MANAGEMENT BOARD	16,000,000.00	6,979,616.58
		SUB - TOTAL FINES - GENERAL 120205	683,994,447.27	259,774,531.94
				-
4		SALES - GENERAL 120206		-
	011101700100	CABINET AND SPECIAL SERVICES DEPARMENT	-	32,000.00
	011103500100	EKITI STATE PENSION COMMISSION	-	-
	011103500101	PENSION TRANSITION ARRANGEMENT DEPARTMENT	2,000,000.00	1,540,600.00
	011103700100	MUSLIM PILGRIM WELFARE BOARD	50,000.00	6,000.00
	011103800100	CHRISTIAN PILGRIM WELFARE BOARD	40,000.00	150,000.00
	011200300100	STATE HOUSE OF ASSEMBLY	1,000,000.00	-
	011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	50,000.00	92,200.00
	012300100100	MINISTRY OF INFORMATION	50,000.00	-
	012300300100	BROADCASTING SERVICE OF EKITI STATE	74,000,000.00	84,938,988.39
	012301300100	GOVERNMENT PRINTING PRESS	10,000.00	-
	012500100300	GENERAL ADMINISTRATION DEPARTMENT	-	394,450.00
	012500500100	OFFICE OF ESTABLISHMENTS AND TRAINING	450,000.00	734,750.00
	014700100100	CIVIL SERVICE COMMISSION	7,400,000.00	8,047,600.00
	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	2,200,000.00	550,000.00
	021500100300	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	-	663,850.00
	021502100200	SCHOOL AGRICULTURE AND ENTERPRISE	30,000.00	25,000.00
	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	-
	021510900100	FORESTRY DEPARTMENT	7,950,000.00	487,500.00
	021511000100	FOUNTAIN AGRIC MARKETING AGENCY	576,848.59	665,593.94
	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	3,000,000.00	-
	022000800100	BOARD OF INTERNAL REVENUE SERVICE	10,000,000.00	-
	022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	5,000,000.00	-
	022200400100	MULTI- PURPOSE CREDIT AGENCY	1,400,000.00	592,000.00
	022700600100	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	-	-
	023100300100	EKITI STATE ELECTRICITY BOARD	-	-

	023600400200	BUREAU OF TOURISM, ART AND CULTURE	10,000.00	1,500.00
	025210200100	EKITI STATE WATER CORPORATION	1,600,000.00	357,000.00
	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	58,000,000.00	18,402,844.00
	025301000100	STATE HOUSING CORPORATION	10,350,000.00	278,200.00
	031801100100	STATE JUDICIAL SERVICE COMMISSION	30,000.00	191,900.00
	032600100100	MINISTRY OF JUSTICE	6,500,000.00	8,000.00
	051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	-	-
	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	-	-
	051705400100	STATE TEACHING SERVICE COMMISSION	7,000,000.00	4,961,211.00
	051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	200,000.00	-
	051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	45,000.00	139,500.00
	051705500300	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI	300,000.00	210,000.00
	052100100000	MINISTRY OF HEALTH - HQTRS	100,000.00	-
	052110200100	HOSPITAL MANAGEMENT BOARD	4,000,000.00	84,886,571.21
	052110600100	COLLEGE OF HEALTH TECHNOLOGY	12,000,000.00	-
	052111300100	CENTRAL MEDICAL STORE	1,500,000.00	1,402,057.36
		SUB - TOTAL SALES - GENERAL 120206	216,841,848.59	209,759,315.90
				-
5		EARNINGS - GENERAL 120207		-
	011101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	300,000.00	307,600.00
	011102100100	EKITI STATE LIAISON OFFICE -LAGOS	500,000.00	38,400.00
	011102100200	EKITI STATE LIAISON OFFICE -ABUJA	450,000.00	667,000.00
	012500100300	GENERAL ADMINISTRATION DEPARTMENT	-	102,500.00
	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	500,000.00	165,000.00
	021502100200	SCHOOL AGRICULTURE AND ENTERPRISE	10,000.00	55,000.00
	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	1,020,802.59	90,000.00
	021510900100	FORESTRY DEPARTMENT	14,000,000.00	2,162,859.50
	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	82,500,000.00	-
	022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	9,000,000.00	30,000.00
	022200100500	EKITI STATE INVESTMENT PROMOTION AGENCY	200,000,000.00	-
	022905500100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	4,000,000.00	-
	023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	-	-
	023400200100	OFFICE OF SURVEYOR - GENERAL OF THE STATE	600,000.00	114,600.00
	023600100101	TOURISM DEVELOPMENT AGENCY	500,000.00	110,000.00
	023600400200	BUREAU OF TOURISM, ART AND CULTURE	480,000.00	40,000.00
	025210200100	EKITI STATE WATER CORPORATION	9,000,000.00	9,052,762.00
	025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	500,000.00	-
	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	10,000,000.00	8,238,241.86
	025301000100	STATE HOUSING CORPORATION	650,000.00	7,945,307.95
	032600100100	MINISTRY OF JUSTICE	-	20,000.00
	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &SOCIAL WELFARE - HQTRS	500,000.00	26,000.00
	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	-	-
	051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	200,000.00	-
	051705600200	EDUCATION TRUST FUND	250,000,000.00	420,730,612.27
	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	391,104,060.08	-
	052100200100	EKITI STATE HEALTH INSURANCE SCHEME		31,500.00

		SUB - TOTAL EARNINGS - GENERAL 120207	975,814,862.67	449,927,383.58
				-
6		RENT ON GOVERNMENT BUILDINGS 120208		-
	012500100300	GENERAL ADMINISTRATION DEPARTMENT	-	-
	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-
	021511000100	FOUNTAIN AGRIC MARKETING AGENCY	576,848.59	-
	022000700100 O	OFFICE OF THE ACCOUNTANT GENERAL	9,000,000.00	-
	023600400200	BUREAU OF TOURISM, ART AND CULTURE	200,000.00	112,000.00
		SUB - TOTAL RENT ON GOVERNMENT BUILDINGS 120208	9,776,848.59	112,000.00
				-
7		RENT ON LANDS & OTHER GENERAL 120209		-
	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	600,000.00	20,000.00
	021500100300	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	28,100,000.00	6,562,239.75
	023400400100	EKITI STATE ROAD MAINTENANCE AGENCY (EKROMA)(PUBLIC WORKS CORPORATION)	400,000.00	340,000.00
	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	2,000,000.00	50,000.00
	025301000100	STATE HOUSING CORPORATION	6,000,000.00	11,233,867.50
	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	-	-
		SUB TOTAL RENT ON LANDS & OTHER GENERAL 120209	37,100,000.00	18,206,107.25
				-
8		INVESTMENT INCOME 120211		-
	011103500100	EKITI STATE PENSION COMMISSION	-	-
		SUB - TOTAL INVESTMENT INCOME 120211	-	-
		(B) TOTAL NON TAX REVENUE	5,593,423,982.73	1,496,694,615.76
		(C) NON TAX REVENUE BY PARASTATAL		
	021502100100	COLLEGE OF AGRICULTURE AND TECHNOLOGY, ISAN EKITI.		196,700.00
	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	461,451,978.06	776,916,098.67
	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	470,000,000.00	308,927,506.00
	051702100100	EKITI STATE UNIVERSITY	1,900,000,000.00	1,221,387,571.32
	052110600100	COLLEGE OF HEALTH TECHNOLOGY	230,000,000.00	157,386,672.50
	-	(C) TOTAL NON TAX REVENUE BY PARASTATAL	3,061,451,978.06	2,464,814,548.49
		(A + B + C) GAND TOTAL	10,115,505,864.33	10,557,553,945.05

ANNEXURE III: PROGRAMME FOR RESULT (P for R)

	2020			2019			2018		
MDAs	PERSONNEL	OVERHEADS	TOTAL	PERSONNEL	OVERHEADS	TOTAL	PERSONNEL	OVERHEADS	TOTAL
	N	N	N	N	N	N	N	N	N
MINISTRY OF FINANCE	83,417,467.40	459,327,341.25	542,744,808.65	107,728,939.40	11,650,453,699.47	11,758,182,638.87	207,019,449.27	55,073,500.00	262,092,949.27
MINISTRY OF BUDGET	75,847,588.95	181,496,000.00	257,343,588.95	68,399,872.45	95,767,800.00	164,167,672.45	68,323,774.51	5,280,000.00	73,603,774.51
STATE INTERNAL REVENUE	167,018,122.08	196,390,230.77	363,408,352.85	168,512,944.10	149,074,049.83	317,586,993.93	167,246,578.15	74,981,579.63	242,228,157.78
OFFICE OF THE ACCOUNTANT GENERAL	147,233,567.10	79,882,896.32	227,116,463.42	110,591,918.01	129,496,436.50	240,088,354.51	-	42,028,000.00	42,028,000.00
TOTAL	473,516,745.53	917,096,468.34	1,390,613,213.87	455,233,673.96	12,024,791,985.80	12,480,025,659.76	442,589,801.93	177,363,079.63	619,952,881.56

SFTAS RECIEPTS

MDAs	2019 N	2020 N
SFTAS GRANTS	-	7,430,000,000.00
TOTAL	-	7,430,000,000.00