

Ekiti State Government



2020 Citizens' Accountability Report

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About the Citizens Accountability Report

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (State Audit office) on behalf of the government (Ekiti State) to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2020 and reports on State budget revenue and expenditure for 2021.

Explanation of Key Terms used in this Report:

- **Budget** – unless otherwise stated, the budget refers to the Final Budget (i.e. the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).
- **Actual** – this is the actual amount of revenue collected or expenditure incurred over the course of the year.
- **Variance** – for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.
- **Performance** – this refers to the actual revenue / expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). A performance of less than 100% means the full level of revenue

collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget.

Executive Summary

The 2020 Budget of Ekiti State, the Budget of Deliverables, was passed on the 18th December 2019 and budget implementation commenced on 1st January 2020. The COVID-19 pandemic and the ensuing global economic downturn, including the reduction in crude oil price and production, was so significant that a revised budget was prepared and passed on the 22nd June 2020.

Despite the mid-year budget revision, budget implementation was still hampered by poor revenue performance and mildly optimistic expectations of loans and grants, particularly for the State's Local Government Councils.

Aggregate revenue performance was 112.6% of the budgeted amount of ₦91.1 billion in the final budget this is equivalent to ₦11.499 billion upturn – both Federation Account Revenues (FAAC), Internally Generated Revenue (IGR), Aids and Grants performing significantly well above 100%. Aids and Grant had 144% performance due to the inflow of SFTAS grants. On the expenditure side, the actual total expenditure is about ₦85.85 billion (5.8%) less than the budgeted amount which was ₦91.13 billion.

Capital Expenditure took the brunt of the expenditure shortfall, with the least performance of 81.5%. Much of the recurrent expenditure in 2020 was obligatory in nature so, based on the revenue short-fall, capital expenditure was largely focussed on completing ongoing projects.

Some of the larger contracts were subject to delays due to weather and funding. These and the impact of COVID-19 pandemic necessitated the need for some amendments. Citizens projects were largely implemented as planned, albeit some minor carry over to 2021 as a result of funding short-falls.

The most material audit findings related to poor contract and verification document in some projects under Ministry of Works, and unreceipted expenditures under the following Ministries:

- *Ministry of Budget and Economic Planning*
- *Ministry of Youths and Sports*
- *Ministry of Housing and Urban Development.*

Section 1 Budget Outturn

This section outlines the performance of the main classifications of revenue and expenditure for the State.

The revenue performance (outturn) which shows the aggregate revenue performance is about 113%; thus about 13% more than the anticipated revenue in the budget, this is equivalent to ₦11.50 billion naira. The critical causes of the significant rise was realized from the opening balance budget of ₦15.68 against the budget opening balance of ₦7.73 billion in the final budget of year 2020. The actual FAAC received also contributed to the rise in the aggregate revenue. SFTAS Grants was part of the composition (Aids and Grants) which led to the optimum performance in the State revenue.

On the expenditure side, the actual total expenditure is about ₦85.8 billion (5.8%) less than the budgeted amount which was ₦91.13 billion. This indicates that the total expenditure had a total performance of circa 94%. Other Recurrent Expenditure had the highest performance of 114%. Out of the total Capital Expenditure budget of ₦36.77 billion, the actual capital expenditure was ₦29.96 billion. This indicates that capital expenditure witnessed the least performance which is approximately 82%. The performance of the state under the expenditure resulted from the better performance of the State in raising revenue which is required for maximum execution of the capital budget, hence this level of performance.

Observe that personnel expenditure (employees' salaries and wages) has fared better in term of outturn. This is due to a more realistic projection as well as the state government policy on reduction of payroll frauds..

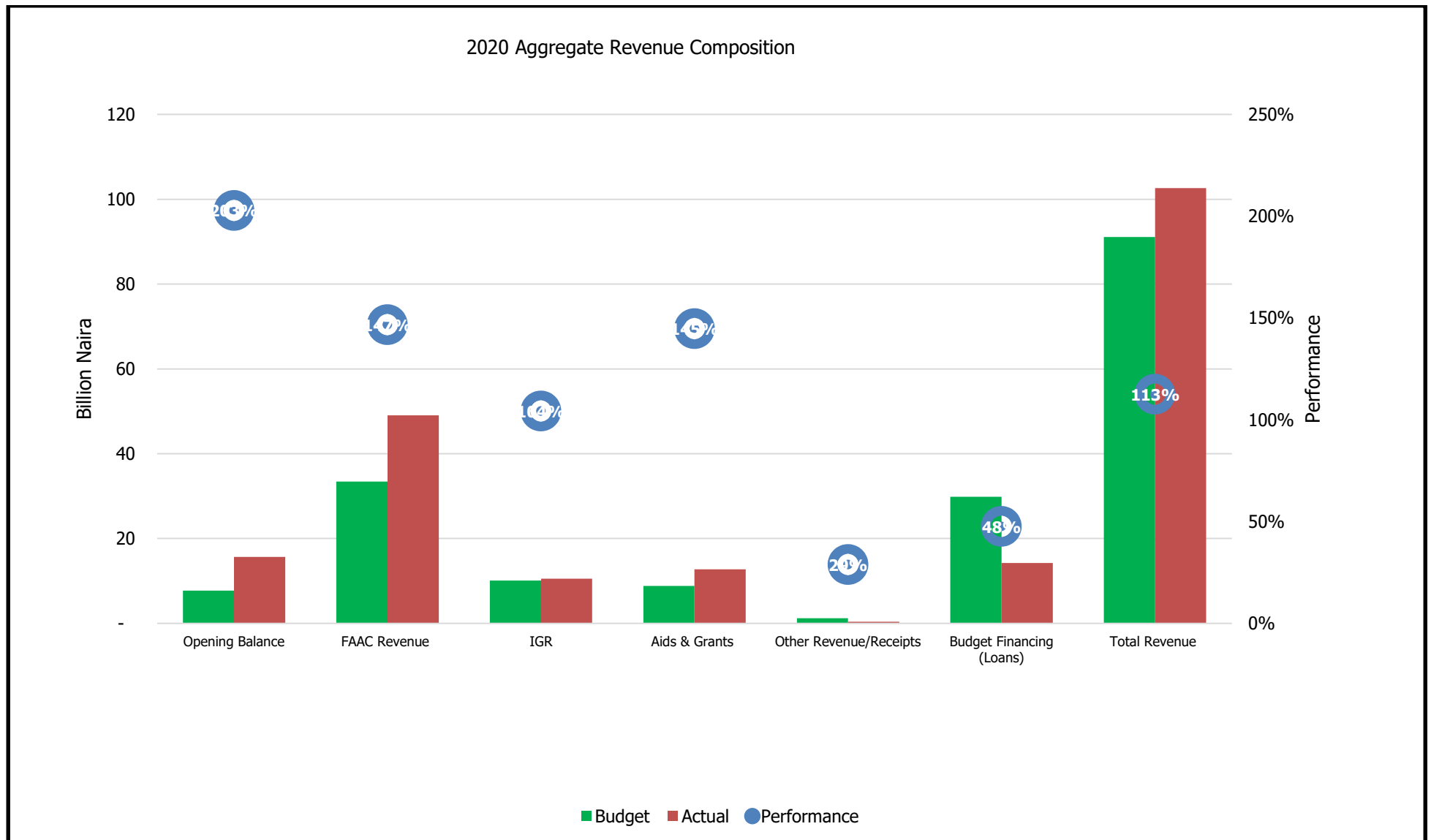
Table 1 Budget Outturn

State	Ekiti
Year	2020
Budget Title	Budget of Deliverables

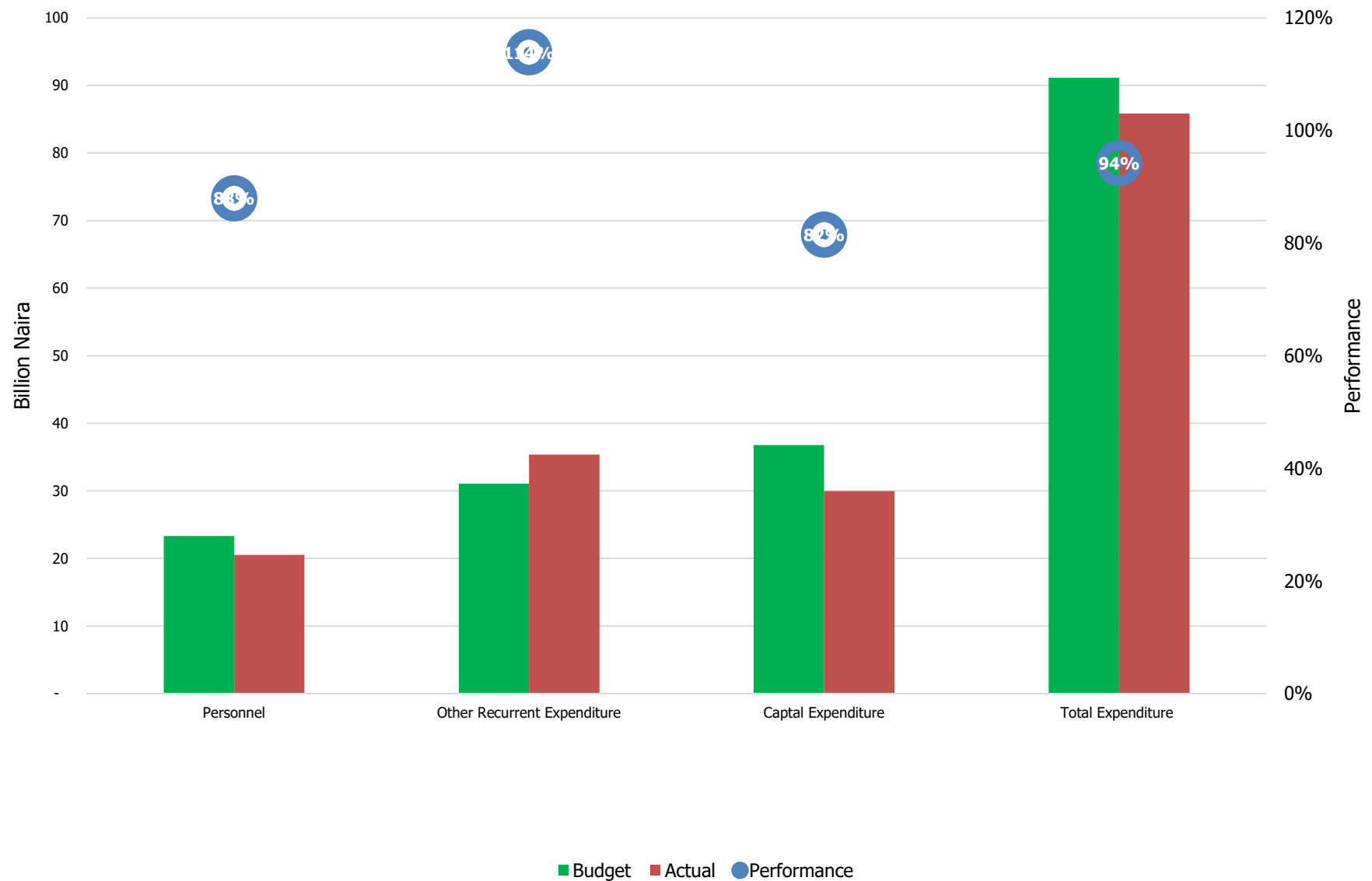
Budget Outturn (Originally Approved vs Actual)					
2020 Revenue Composition Performance					
2020 Aggregate Revenue Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	7,725,693,310	7,725,693,310	15,675,151,223	7,949,457,913	202.9%
FAAC Revenue	33,424,911,566	33,424,911,566	49,054,753,548	15,629,841,982	146.8%
IGR	10,115,505,864	10,115,505,864	10,557,553,945	442,048,081	104.4%
Aids & Grants	8,808,000,000	8,808,000,000	12,756,337,836	3,948,337,836	144.8%
Other Revenue/Receipts	1,215,541,333	1,215,541,333	351,747,936	863,793,397	28.9%
Budget Financing (Loans)	29,839,344,409	29,839,344,409	14,232,088,815	15,607,255,594	47.7%
Total Revenue	91,128,996,482	91,128,996,482	102,627,633,303	11,498,636,821	112.6%
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	23,319,348,958	23,319,348,958	20,519,608,204	2,799,740,754	88.0%
Other Recurrent Expenditure	31,044,609,804	31,044,609,804	35,362,587,285	4,317,977,481	113.9%
Capital Expenditure	36,765,037,720	36,765,037,720	29,963,523,724	6,801,513,996	81.5%
Total Expenditure	91,128,996,482	91,128,996,482	85,845,719,213	5,283,277,269	94.2%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals were above budget.

Figure 1 Budget Outturn Graphs



2020 Aggregate Expenditure Composition



Section 2 Revenue Outturn

Table 2 below shows the approved and actual revenue generated internally by the State and disaggregated by sources while Table 3 outlines the revenue information from 10 performing revenue agencies in the State.

The state government has continued to spur the fiscal space in a manner that would enhance IGR growth. Consequently, various IGR drive initiatives have been implemented by the State. These efforts are expected to buffer revenue available for the execution of the annual and effective delivery of services to the citizens of Ekiti State.

The total IGR performance in the last completed fiscal year was 104.4%. This good performance resulted from the revenue initiatives in the State even in the face of challenges such as low level of voluntary compliance among the potentially big tax payers in the state, the COVID – 19 impact on revenue generation as well as operational challenges in the State Board of Internal Revenue (BIR). The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 145.9% and 70.8% respectively. This shows that the tax revenue composition performed better than the non-tax revenue.

The critical source of Tax Revenue for Ekiti State include personal taxes which recorded 125.7% performance during the period under review. A key component of the personal taxes is the PAYE recorded the highest level of performance (131.2%) because it is generally deducted at source. As indicated in the Table 2 below, the following revenue sources experienced rise in the actual amount compared to the budgeted while the actual of the other revenue sources realized shortfall of the budgeted amount: PIT (PAYE), PIT (Direct Assessment Taxes), other personal tax N.E.C., Lottery tax/licence, other taxes N.E.C., fines general, and sales general.

The State Board of Internal Revenue which is the highest revenue generating institution of the state had a budget of N4.6 billion and they realized N6.3 billion, equivalent to 138%. This is a good performance which needed to be sustained. The State government should therefore put all necessary measures in place to sustain the upscale performance in the revenue generation agenda of the state. The State's Education Trust Fund had the best outturn of 168%. Fund had a final budget of N250 million and realized actual amount of N420.73 million.

The MDAs with increase in their level performance include education trust fund (168.3%), EKIRS (137.9%), Ministry of Justice (115.0%), BSES (113.2%) and Ministry of Agriculture and Food Security. The MDAs with decrease in their outturns include Hospitals' management Board (54.6%), Ekiti State Forestry Commission (54.4%), Ministry of Education (45.3%), Ministry of Lands (40.2%) and Ministry of Works (37.2%). The other revenue collecting agencies had a final budget of N3.90 billion and had actual amount of N3.07 billion implying an outturn of (78.7%)

This information is presented in Table 3 below

Table 2 Revenue Outturn by Item

Internally Generated Revenue Performance					
By Item					
IGR Items	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Tax Revenue	4,517,081,882	4,522,081,881	6,596,044,781	2,073,962,900	145.9%
Personal Taxes:	3,983,181,882	3,988,181,881	5,013,342,079	1,025,160,198	125.7%
Personal Income Tax (PAYE)	3,182,281,882	3,187,281,881	4,180,235,686	992,953,806	131.2%
Personnal Income Tax (Direct Assessment Taxes)	600,000,000	600,000,000	627,982,691	27,982,691	104.7%
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C	200,900,000	200,900,000	205,123,702	4,223,702	102.1%
Other Taxes:	533,900,000	533,900,000	1,582,702,702	1,048,802,702	296.4%
Sales Tax				-	
Lottery Tax/Licence	6,900,000	6,900,000	23,345,000	16,445,000	338.3%
Property Tax				-	
Capital Gain Taxes	6,400,000	6,400,000	4,789,316	- 1,610,684	74.8%
Withholding Tax	400,600,000	400,600,000	363,639,922	- 36,960,078	90.8%
Other Taxes N.E.C	120,000,000	120,000,000	1,190,928,465	1,070,928,465	992.4%
Non-Tax Revenue:	5,598,423,983	5,593,423,984	3,961,509,164	- 1,631,914,819	70.8%
Licences General	102,728,903	102,728,903	102,547,163	- 181,740	99.8%
Fees – General	3,990,011,542	3,985,011,543	2,226,178,583	- 1,758,832,960	55.9%
Fines – General	41,700,000	41,700,000	324,023,912	282,323,912	777.0%
Sales – General	141,021,849	141,021,849	209,757,317	68,735,468	148.7%
Earnings – General	1,289,181,689	1,289,181,689	1,080,684,082	- 208,497,607	83.8%
Rent On Government Buildings – General	3,700,000	3,700,000	112,000	- 3,588,000	3.0%
Rent on Land and Others – General	28,570,000	28,570,000	18,206,107	- 10,363,893	63.7%
Repayments	-	-		-	
Investment Income	1,510,000	1,510,000		- 1,510,000	0.0%
Interest Earned				-	
Reimbursement				-	
Miscellaneous Income				-	
Independent Revenue (IGR)	10,115,505,864	10,115,505,864	10,557,553,945	442,048,081	104.4%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

Table 3 Revenue Outturn by MDA

Internally Generated Revenue Performance					
By MDA:					
MDA	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Ekiti State Internal Revenue Services	4,587,418,882	4,587,418,882	6,325,008,509	1,737,589,627	137.9%
Education TrustFund	250,000,000	250,000,000	420,730,612	170,730,612	168.3%
Ministry of Lands, Housing and Urban Development	750,166,975	750,166,975	301,903,633	- 448,263,342	40.2%
Hospitals' Management Board	200,000,000	200,000,000	109,131,185	- 90,868,815	54.6%
Broadcasting Service of Ekiti State	75,000,000	75,000,000	84,936,988	9,936,988	113.2%
Ministry of Justice	71,651,176	71,651,176	82,410,376	10,759,200	115.0%
Ministry of Agriculture and Food Security	55,800,000	55,800,000	61,315,481	5,515,481	109.9%
Ekiti State Forestry Commission	80,776,643	80,776,643	43,908,039	- 36,868,604	54.4%
Ministry of Education	72,000,000	72,000,000	32,606,900	- 39,393,100	45.3%
Ministry of Works and Transportation	72,500,000	72,500,000	26,974,000	- 45,526,000	37.2%
Other Revenue Collecting Agencies	3,900,192,188	3,900,192,188	3,068,628,221	- 831,563,968	78.7%
Independent Revenue (IGR)	10,115,505,864	10,115,505,864	10,557,553,945	442,048,081	104.4%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

Section 3 Expenditure Outturn

Table 4 below looks at the expenditure outturn, how much expenditure was allocated to each main classification, and how much was actually spent. Broadly, capital expenditure got N36.77 billion which is 40.3% of the total budget size of N91.13 billion while recurrent expenditure was allocated N54.36 billion, equivalent to 59.7% of the total budget size.

It should be noted that the Ekiti State failed to prioritize its capital expenditure, consequently, the share of actual capital expenditure in the total expenditure of N85.85 billion was N29.96 billion representing 34.9% while actual recurrent spending was having a significant value of N55.88 billion which is (65.1%) approximately. In terms of aggregate expenditure outturn, recurrent expenditure received about 3% more than its final budget size while the capital expenditure outturn was 81.5 %, implying about 18.5% deviation or N6.80 billion less than the final capital budget size.

The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N14.68 billion (%); followed by overheads which got N14.79 billion ...%; grants and subsidies received N12.24 billion (...%) and then public debt charges got N8.33 billion ...%

Clearly, with the exception of Public Debt Charges and Grants and Subsidies which recorded more than budgeted values at 217% and 101.3% performance respectively, all other components of recurrent expenditure performed less than the final budget size.

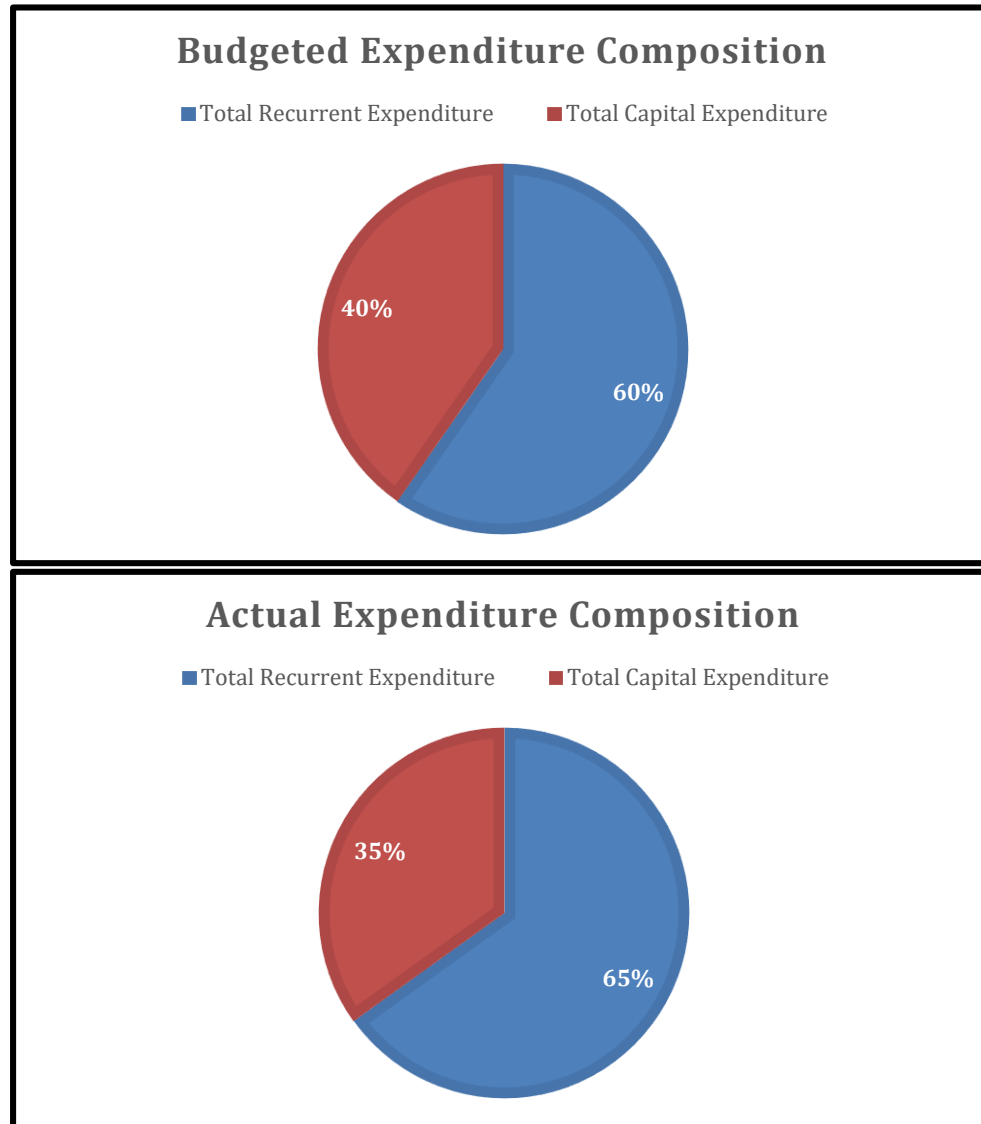
Public debt charges recorded the highest outturn of about 217% more than the budget target. This is in line with the state government resolve to clear backlog debt service charges, especially contractors' arrears.

Table 4 Expenditure Outturn

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	17,154,045,602	18.8%	14,684,573,951	17.1%	2,469,471,651	85.6%
Social Contribution	121,570,901	0.1%	72,000,000	0.1%	49,570,901	59.2%
Social Benefits	6,043,732,455	6.6%	5,763,034,253	6.7%	280,698,202	95.4%
Overheads	15,124,645,389	16.6%	14,785,902,804	17.2%	338,742,585	97.8%
Grants and Subsidies	12,082,484,094	13.3%	12,244,486,445	14.3%	- 162,002,351	101.3%
Public Debt Charges	3,837,480,321	4.2%	8,332,198,036	9.7%	- 4,494,717,715	217.1%
Transfers	-	0.0%	-	0.0%	-	
Total Recurrent Expenditure	54,363,958,762	59.7%	55,882,195,489	65.1%	- 1,518,236,727	102.8%
Total Capital Expenditure	36,765,037,720	40.3%	29,963,523,724	34.9%	6,801,513,996	81.5%
Total Expenditure	91,128,996,482	100.0%	85,845,719,213	100.0%	5,283,277,269	94.2%

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 2 Expenditure Composition



Section 4 Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, audited financial statement, finding from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

Ministry of Youths and Sports could not support their payments of player' clearance and training of directors by proper documents. The spending were also not taken on ledger charges

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

The Ministry of Budget and Economic Planning did not provide the receipt for a sum of N13.2 million which was spent to set up the Secretariat of Ekiti State Security Trust Fund

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

Five vouchers totalling N43,517,800.00 as presented in Table 5 below

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

No findings

E: BILLS PAYABLE - No findings

F: INVESTMENTS

No findings

G: AIDS AND GRANTS

No findings

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND

No findings

I: PERFORMANCE GUARANTEES

No performance guarantees were issued or outstanding during the FY 2020

I: ADHERENCE TO PROCUREMENT PROCEDURES

All procurement procedures were duly observed during the FY 2020

Table 5 Top Ten Audit Queries

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Ministry of Budget and Economic Planning/	1	Unreceipted Expenditure for setting up the Secreteriat of the Ekiti State Security Trustfund	13,200,000	181,496,000	7.3%
Ministry of Information and Values Orientation/ Expenditure on News Coverage	1	Expenditure not Supported by Proper Documents	26,671,550	133,300,825	20.0%
Ministry of Housing and Urban Development/	1	Unretired Expenditures	1,710,000	19,300,000	8.9%
Ministry of Youth and Sports/Payment of Players Clearance and Training of Directors/ Purchase of Office Equipment	2	Expenditure not Supported by Proper Documents and Items not taken on ledger charge	1,936,250	5,500,000	35.2%
Total Number of Queries	5		43,517,800	339,596,825	12.8%

Section 5 Audited Financial Statements

This section outlines a breakdown on the state's audited public expenditure and revenue for the fiscal year in review. The expenditure budget figures, consolidated revenue fund and audited cash flow statement based on the audited financial statement are represented here for citizens' understanding.

The tables provide a more detailed breakdown of revenues and expenditures in 2020. Some of the highlights (major variances) are as follows:

- Statutory Allocation recorded a good performance. This points to the realistic nature of the 3020 budget of the State. The State budgeting process for 2020 was realistic and did not allow for over budgeting (over ambitiousness) due to the fall in crude oil and production in 2020 (as a result of COVID-19 and its wider global impacts).*
- Domestic grants also performed better (more than 100%) – this is due to the access to the grants from SUBEB, NEWMAP, SFTAS, etc.*
- The drawdown of loans (foreign and domestic) was also lower than budget, due to technical delay.*
- Generally expenditure was high due to increase in revenue performance.*
- The State recorded a surplus on operating activities at the end of 2020.*

Table 6 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	Previous Actual (2019)	2020 COVID-19 Revised Budget	2020 Supplementary Budget	2020 Final Budget	2020 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance	11,951,237,962	7,725,693,310		7,725,693,310.26	15,675,151,223	7,949,457,912.74	202.9%
Statutory Allocation	36,817,362,983	22,575,941,443		22,575,941,443.22	35,709,415,036	13,133,473,592.78	158.2%
13% Derivation				-	-	-	
State Government Share of VAT	11,044,201,911	10,848,970,123		10,848,970,123.00	13,345,338,512	2,496,368,389.00	123.0%
Other Federation Account Distributions	1,547,410,167			-	-	-	
Independent Tax Revenue	7,439,151,393	4,522,081,881		4,522,081,881.00	6,596,044,781	2,073,962,900.00	145.9%
Independent Non-Tax Revenue	7,935,566,480	5,593,423,983		5,593,423,983.00	3,961,509,164	- 1,631,914,819.00	70.8%
Foreign Grants	143,131,019			-	68,647,623	68,647,622.52	
Domestic Grants	15,867,874,109	8,808,000,000		8,808,000,000.00	12,687,690,214	3,879,690,213.68	144.0%
Foreign Loans	6,174,346,524	6,454,509,679		6,454,509,679.00	4,602,418,948	- 1,852,090,731.00	71.3%
Domestic Loans	700,000,000	23,384,834,730		23,384,834,730.00	9,629,669,867	- 13,755,164,863.00	41.2%
Other Revenues	1,154,957,874	1,215,541,333		1,215,541,332.53	351,747,936	- 863,793,396.53	28.9%
Transfer from other Government Entities				-	-	-	
Total Revenue (a)	100,775,240,423.05	91,128,996,482.01	-	91,128,996,482.01	102,627,633,303.20	11,498,636,821.19	112.6%
Expenditure:							
Salaries, Wages and Allowances	16,516,759,055.39	15,987,289,588.00		15,987,289,588.00	13,326,733,705.83	2,660,555,882.17	83.4%
CRF Charges (Salary)	1,101,375,786.96	1,166,756,014.36		1,166,756,014.36	1,357,840,245.17	- 191,084,230.81	116.4%
Social Contributions	108,000,000.00	121,570,900.68		121,570,900.68	72,000,000.00	49,570,900.68	59.2%
Social Benefits	6,328,924,536.51	6,043,732,454.79		6,043,732,454.79	5,763,034,253.00	280,698,201.79	95.4%
Overheads	20,647,912,136.86	15,124,645,389.00		15,124,645,389.00	14,785,902,804.00	338,742,585.00	97.8%
Grants & Contributions	14,072,304,588.92	12,082,484,094.02		12,082,484,094.02	12,244,486,445.00	- 162,002,350.98	101.3%
Public Debt Charges	9,683,955,436.56	3,837,480,321.16		3,837,480,321.16	8,332,198,036.00	- 4,494,717,714.84	217.1%
Transfers				-	-	-	
Capital Expenditure	16,640,857,658.49	36,765,037,720.00		36,765,037,720.00	29,963,523,724.00	6,801,513,996.00	81.5%
Total Expenditure (b)	85,100,089,199.69	91,128,996,482.01	-	91,128,996,482.01	85,845,719,213.00	5,283,277,269.01	94.2%
Surplus/Deficit from Operating Activities c = (a-b)	15,675,151,223.36	-	-	-	16,781,914,090.20	6,215,359,552.18	
Gains/Loss on Disposal of Asset				-	-	-	
Gain/Loss on Foreign Exchange Transaction				-	-	-	
Total Non-Operating Revenue/(Expenses)	- 13,211,393,198.67			-	- 17,143,990,456.00	- 17,143,990,456.00	
Surplus/(Deficit) from Ordinary Activities	16,935,306,460.12			-	18,250,753,324.00	18,250,753,324.00	
Net Surplus/ (Deficit) for the Period	3,723,913,261.45			-	1,106,762,867.00	1,106,762,867.00	

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals were above budget.

Table 7 Statement of Changes in Net Assets

Statement of Changes in Net Assets			
Item	Accumulated Surplus	Available for sale Reserve	Total reserve
Opening Balance as at 1 January 2020		83,251,611,229	83,251,611,229.00
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for -sale Financial Assets		37,500,185,952	37,500,185,952.00
Surplus/(Deficit) for the period	- 464,306,971		- 464,306,971.00
Balance as at 31 December 2020	- 464,306,971.00	120,751,797,181.00	120,287,490,210.00

Section 6 Top Sectoral Allocation

This section outlines the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Tables 8, 9 and 10 outline the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure - Presented in Table 8 is data on recurrent expenditure of top MDAs. It was observed that for all the sectors listed, actual expenditures were more than budget. The level of performance showed that the finance, administrative, law and justice, and environmental development sectors received less actual recurrent expenditure than the budgeted, while the remaining sectors' actual expenditure on recurrent items are more than the budgeted. Education Development got the highest share of 31.0%, Finance and Administrative sectors received approximately 12.0%, Health care development (10.7%), Infrastructure and industrial development received 3.8%, share of Law and Justice was 3.1% while 2.0% went to social investment sector. Agriculture and rural development received 1.1%. Environmental development shared 0.8% and 0.2% went to women and gender empowerment. The share of other MDA expenditure was 22.7 in the total actual expenditure.

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that more money was spent on the infrastructure and industrial development than the budgeted amount. This is similar to the education development sector which received actual capital expenditure more than the amount budgeted. All the other MDAs listed had actual capital expenditure less than their respective budget size. As indicated in the table 9, infrastructure and industrial development got the highest actual capital expenditure which is about N16.53 billion or 55.2% of the total capital expenditure (N29.96 billion). Education development received N6.45 billion, equivalent to 21.5% while agriculture and rural development got N2.42 billion (8.1%). Education Development recorded the highest performance which was 11.9% more than its budget. The women and gender empowerment sector received one of the lowest capital expenditure which was about N159.6 million (0.5%) and low 40.4% performance.

Total Expenditure – As indicated in Table 10 for the top highest spending MDAs/sectors, Education Development received the highest total actual expenditure which is about N23.78 billion (38.3%) of the total actual expenditure N62.06 billion, followed by infrastructure and industrial development which got N18.63 billion (30.0%), Administrative sector received N8.29 billion (13.3%) while finance N7.3 billion (11.8%) while the health care development sector had an actual expenditure of N6.75 billion (10.9%). The women and gender empowerment sector received the lowest total expenditure which was about N282.9 million (0.5%) The performance shows that education development, health care development and infrastructure and industrial development had actual total expenditure more than the budgeted figure while all the other MDAs had a positive variance (actual expenditure less than the budget). The overall total expenditure performance is 91.2%

Table 8 Top Ten Recurrent Expenditure Sectors / MDAs

Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Education Development	17,318,042,035	17,329,505,455	- 11,463,420	100.1%	31.9%	31.0%
Finance	7,253,387,921	6,940,473,312	312,914,609	95.7%	13.3%	12.4%
Administrative Sector	6,909,906,128	6,837,529,836	72,376,292	99.0%	12.7%	12.2%
Health Care Development	5,013,987,759	5,961,001,629	- 947,013,870	118.9%	9.2%	10.7%
Infrastructure and Industrial Development	2,033,432,694	2,104,561,125	- 71,128,431	103.5%	3.7%	3.8%
Law and Justice	1,881,463,883	1,728,210,583	153,253,301	91.9%	3.5%	3.1%
Social Investment	437,489,549	1,129,948,899	- 692,459,350	258.3%	0.8%	2.0%
Agriculture and Rural Development	615,399,603	631,043,925	- 15,644,322	102.5%	1.1%	1.1%
Environmental Development	558,866,207	427,623,560	131,242,646	76.5%	1.0%	0.8%
Women and Gender Empowerment	122,912,788	123,243,800	- 331,012	100.3%	0.2%	0.2%
Other MDA Expenditure	12,219,070,194	12,669,053,365	- 449,983,171	103.7%	22.5%	22.7%
Total (Except Other MDA Expenditure)	42,144,888,567	43,213,142,124	- 1,068,253,557	102.5%	77.5%	77.3%
Total Budgeted Expenditure	54,363,958,762	55,882,195,489	- 1,518,236,728	102.8%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Table 9 Top Ten Capital Expenditure Sectors / MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Infrastructure and Industrial Development	16,237,885,270	16,526,006,213	- 288,120,944	101.8%	44.2%	55.2%
Education Development	5,765,361,432	6,451,789,331	- 686,427,899	111.9%	15.7%	21.5%
Agriculture and Rural Development	3,186,920,810	2,419,818,829	767,101,981	75.9%	8.7%	8.1%
Administrative Sector	3,617,617,160	1,447,917,091	2,169,700,070	40.0%	9.8%	4.8%
Environmental Development	1,424,819,639	1,134,059,634	290,760,005	79.6%	3.9%	3.8%
Health Care Development	1,079,102,269	791,097,230	288,005,039	73.3%	2.9%	2.6%
Finance	466,500,000	356,304,552	110,195,448	76.4%	1.3%	1.2%
Social Investment	1,232,623,712	299,513,440	933,110,272	24.3%	3.4%	1.0%
Law and Justice	511,677,601	176,834,517	334,843,084	34.6%	1.4%	0.6%
Women and Gender Empowerment	395,298,800	159,613,789	235,685,011	40.4%	1.1%	0.5%
Other MDA Expenditure	2,847,231,026	200,569,098	2,646,661,929	7.0%	7.7%	0.7%
Total (Except Other MDA Expenditure)	11,914,559,992	6,785,159,083	5,129,400,909	56.9%	32.4%	22.6%
Total Budgeted Expenditure	36,765,037,720	29,963,523,724	6,801,513,996	81.5%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Table 10 Top Ten Total Expenditure Sectors / MDAs

Top Ten Total Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Education Development	23,083,403,467.29	23,781,294,785.70	- 697,891,318	103.0%	33.9%	38.3%
Infrastructure and Industrial Development	18,271,317,964	18,630,567,338	- 359,249,374	102.0%	26.9%	30.0%
Administrative Sector	10,527,523,288	8,285,446,926	2,242,076,362	78.7%	15.5%	13.3%
Finance	7,719,887,921	7,296,777,864	423,110,057	94.5%	11.3%	11.8%
Health Care Development	6,093,090,028	6,752,098,859	- 659,008,831	110.8%	9.0%	10.9%
Agriculture and Rural Development	3,802,320,413	3,050,862,754	751,457,659	80.2%	5.6%	4.9%
Law and Justice	2,393,141,485	1,905,045,100	488,096,384	79.6%	3.5%	3.1%
Environmental Development	1,983,685,846	1,561,683,195	422,002,651	78.7%	2.9%	2.5%
Social Investment	1,670,113,261	1,429,462,340	240,650,922	85.6%	2.5%	2.3%
Women and Gender Empowerment	518,211,588	282,857,589	235,353,999	54.6%	0.8%	0.5%
Other MDA Expenditure	15,066,301,221	12,869,622,462	2,196,678,758	85.4%	22.1%	20.7%
Total (Except Other MDA Expenditure)	52,979,291,794	49,194,801,965	3,784,489,829	92.9%	77.9%	79.3%
Total Budgeted Expenditure	68,045,593,014	62,064,424,428	5,981,168,587	91.2%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 3 Top Ten Recurrent Expenditure Sectors / MDAs Graph

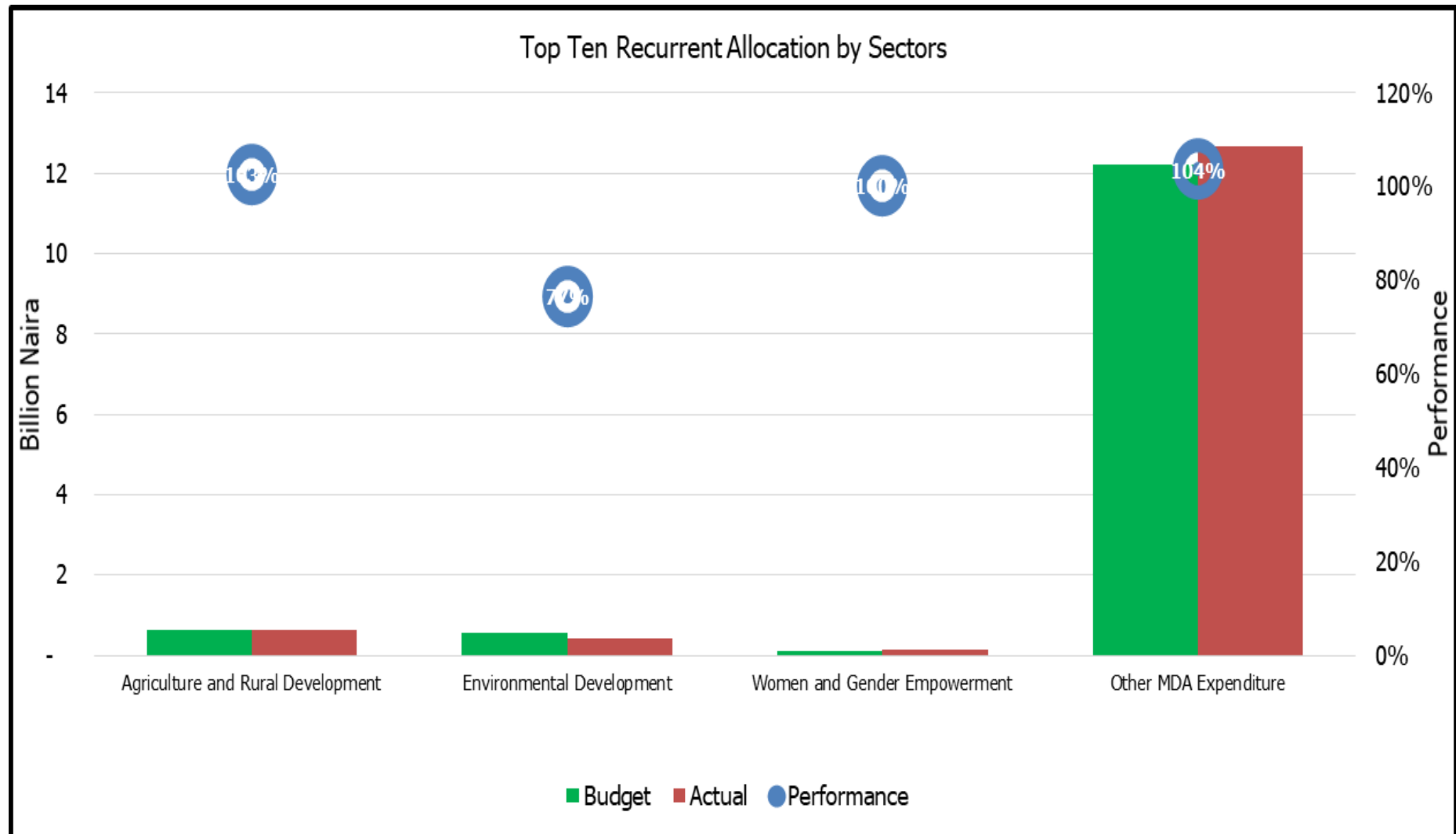


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

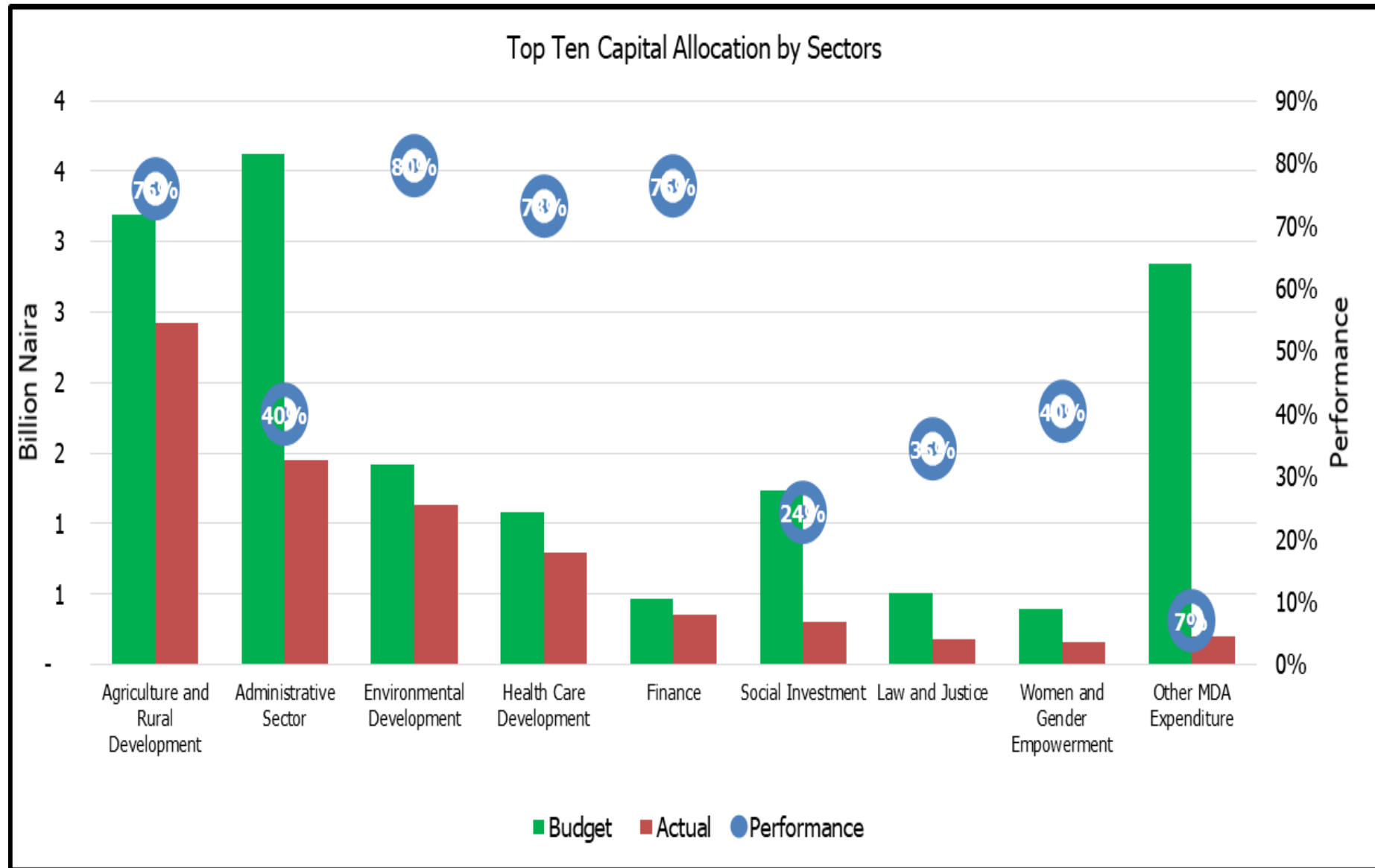
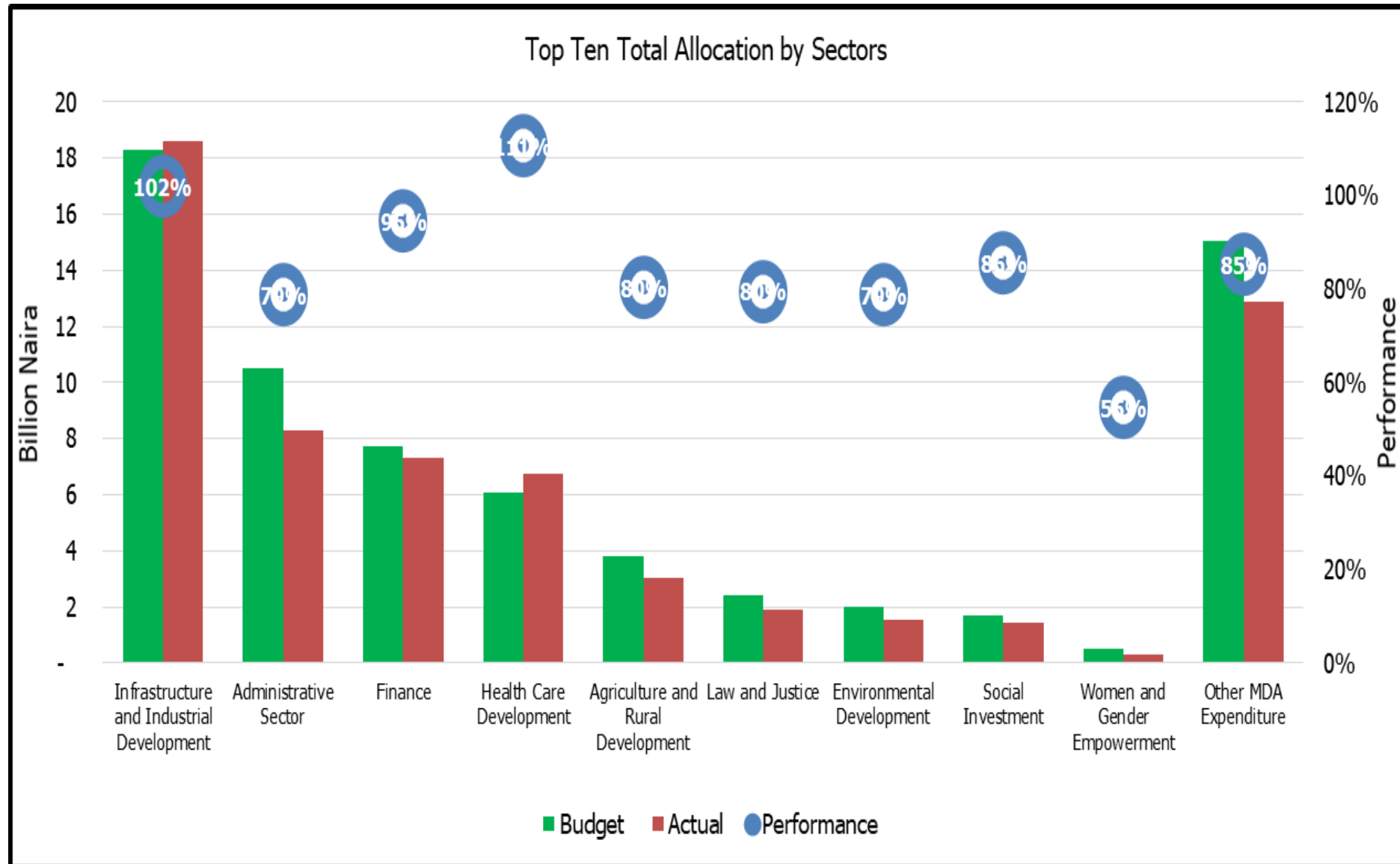


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



Top Value Capital Projects

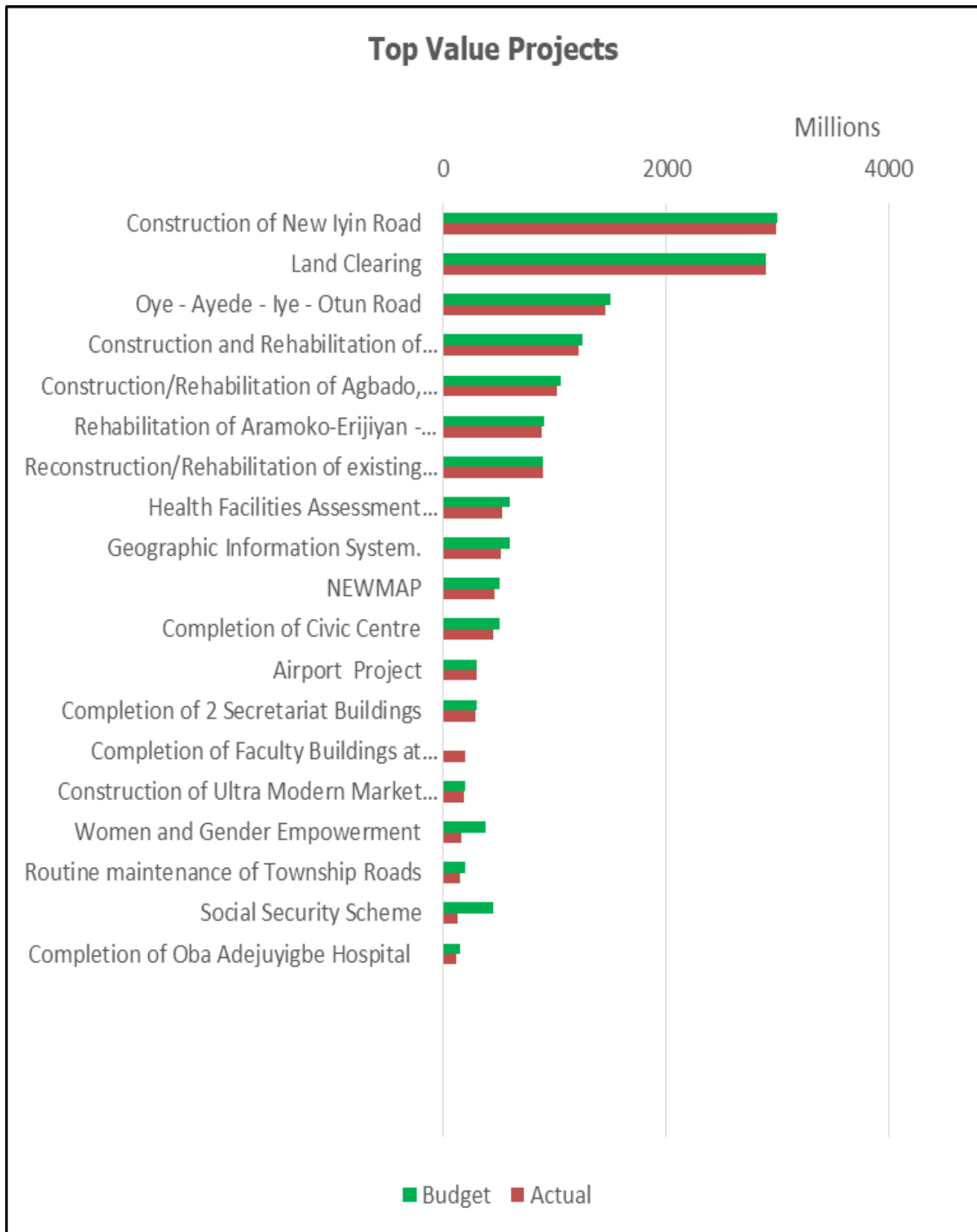
This section outlines information on the largest 15-20 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.

Table 11 Largest Projects

Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Renovation/Construction of Public Schools (SUBEB Project)	Across the 16 LGAs	505000040118	SUBEB	5,609,144,970	5,821,536,522	- 212,391,552	103.8%	Ongoing
NUWSRP - 3	Across the 16 LGAs	100000010111	Ekiti State Water Corporation	5,000,000,000	4,941,647,462	58,352,538	98.8%	Ongoing
Construction of New Iyin Road	Ado / Iyin -Ekiti	131300030201	Ministry of Works & Transport	3,004,000,000	2,984,986,930	19,013,070	99.4%	Ongoing
Land Clearing	Across the 16 LGAs	010100080134	Ministry of Agriculture & Rural Development	2,900,000,000	2,897,728,722	2,271,278	99.9%	Ongoing
Oye - Ayede - Iye - Otun Road	Oye, Ilejemeje & Moba LGA	171700010530	Ministry of Works & Transport	1,500,000,000	1,459,085,197	40,914,803	97.3%	Complete
Construction and Rehabilitation of Ilupeju-Ire-Igbemo- Ijan Road and Others		131300030129	Ministry of Works & Transport	1,250,000,000	1,213,170,122	36,829,878	97.1%	Complete
Construction/Rehabilitation of Agbado, Ode and Ormuo Roads		131300030495	Ministry of Works & Transport	1,050,000,000	1,022,802,037	27,197,963	97.4%	Complete
Rehabilitation of Aramoko-Erijiyan - Ikogosi Road.		171700010130	Ministry of Works & Transport	903,000,000	888,888,803	14,111,197	98.4%	Complete
Reconstruction/Rehabilitation of existing State Roads- Ise-Iyan	Across the 16 LGAs	131300040118	Ministry of Works & Transport	900,000,000	889,308,704	10,691,296	98.8%	Ongoing
Health Facilities Assessment /Advocacy/Control of Communicable Diseases/State Emergency Response		190000031128	Ministry of Health & Human Resources	600,000,000	529,735,975	70,264,025	88.3%	Ongoing
Geographic Information System.		060000020101	Ministry of Housing and Urban Development	600,000,000	522,611,560	77,388,440	87.1%	Ongoing
NEWMAP	Across the 16 LGAs	090900021003	Ekiti State Environmental Protection Agency	500,000,000	464,360,065	35,639,935	92.9%	Ongoing
Completion of Civic Centre		131300030206	Ministry of Works & Transport	500,000,000	450,000,000	50,000,000	90.0%	Complete
Airport Project	Ado-Ekiti	131300030209	Ministry of Works & Transport	300,000,000	298,357,108	1,642,892	99.5%	Ongoing
Completion of 2 Secretariat Buildings	State Secretariat, Ado-Ekiti	131300030204	Ministry of Works & Transport	300,000,000	284,855,967	15,144,033	95.0%	Complete
Completion of Faculty Buildings at College of Agric, Isan	Isan Ekiti	131300050129	College of Agric, Isan/Ministry of Education	0	191,533,630	- 191,533,630		Ongoing
Construction of Ultra Modern Market (Oja-Oba)	Ado-Ekiti	131300030211	Ministry of Trade & Industries	200,000,000	180,000,000	20,000,000	90.0%	Complete
Women and Gender Empowerment	Across the 16 LGAs	051400100100	Ministry of Women Affairs, Youth & Sports	377,798,800	158,613,789	219,185,011	42.0%	Ongoing
Routine maintenance of Township Roads	Across the 16 LGAs	171700010161	Public Works Corporation	200,000,000	150,000,000	50,000,000	75.0%	Ongoing
Social Security Scheme	Across the 16 LGAs	131300000208	Bureau of Employment, Labour & Skills Development	450,000,000	125,413,600	324,586,400	27.9%	Ongoing
Completion of Oba Adejuyigbe Hospital	Ado-Ekiti	190000008824	Ministry of Health & Human Resources	150,000,000	115,098,470	34,901,530	76.7%	Ongoing
						-		
						-		
						-		
						-		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 6 Largest Projects Graph



Section 7 Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

As indicated in table 12, nine citizens nominated projects were included in the 2020 Budget. The projects are:

- i. Oye-Ayede-Iye-Ikun Road*
- ii. Construction/rehabilitation of Agbado, Ode and Otun roads*
- iii. Rehabilitations of Hospitals/Basic health centres across the LGAs*
- iv. Rehabilitations and digging of boreholes across the LGAs*
- v. Rehabilitation of Aramoko-Erijiyan-Ikogosi Roads*
- vi. Completion of ultra-modern market (oja-oba)*
- vii. Renovation of basic health centre, Ayegbaju, Ijero-Ekiti*
- viii. Construction of VIP toilets and drilling of boreholes at PHC, Ijurin*
- ix. Reconstruction/rehabilitation of Ise/Ijan, Ado-Afao, Oye-Are, Ifaki-Esure-Eyio-Awo, Ikere-Ise-Emure, Ikole-Ara, Ikere-Igbara-Odo roads*

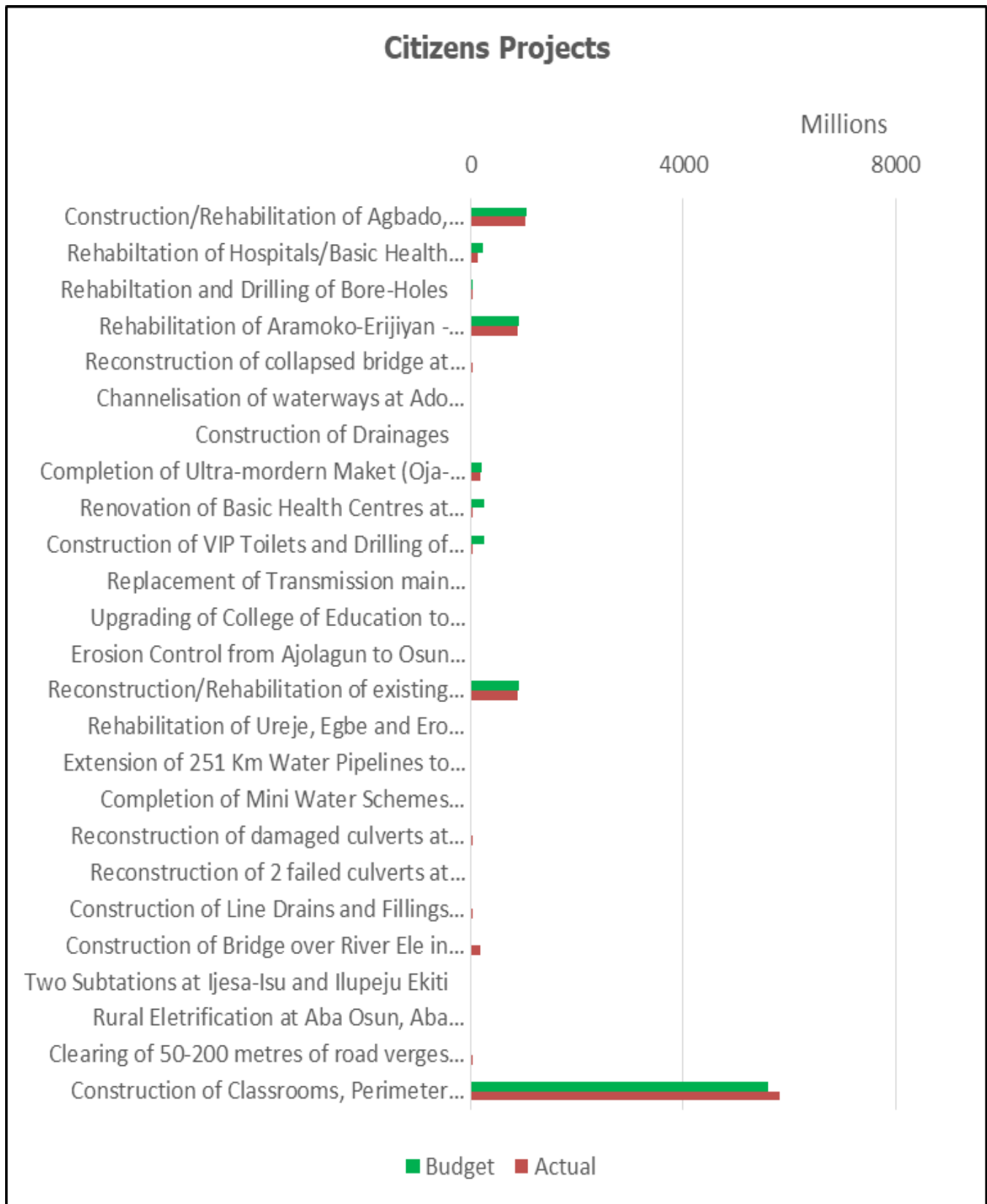
Four of the projects are completed while the remaining five are still ongoing. The ongoing projects are majorly the road construction and rehabilitation projects. The projects still ongoing due to the delay in the execution of the projects as a result of paucity of fund and weather conditions. The actual costs of all the projects were less than budgeted as the result of a thorough procurement process and financial negotiations by the State. All funds have been disbursed to the contractor.

Table 12 Citizens Nominated Projects

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)	Completion Status
Oye - Ayede - Iye - Ikun-Otun Road	Oye/Ilejemeje and Moba LGA	171700010530	Ministry of Works & Transportation	1,500,000,000	1,459,085,197	40,914,803	97.3%	Ongoing
Construction/Rehabilitation of Agbado, Ode and Omuo Roads	Ekiti East and Gbonyin LGA	131300030495	Ministry of Works & Transportation	1,050,000,000	1,022,802,037	27,197,963	97.4%	Complete
Rehabilitation of Hospitals/Basic Health Care Centres (Response to COVID-19)	Across all LGAs		Ministry of health and Human Services	220,000,000	136,939,300	83,060,700	62.2%	Ongoing
Rehabilitation and Drilling of Bore-Holes	Across all LGAs	040000010109	Rural Water Supply and Sanitation Agency	8,000,000	5,430,000	2,570,000	67.9%	Ongoing
Rehabilitation of Aramoko-Erijiyan - Ikogosi Road.	Ekiti West LGA	171700010130	Ministry of Works & Transportation	903,000,000	888,888,803	14,111,197	98.4%	Complete
Reconstruction of collapsed bridge at Oke-Ureje, Basiri along Iyin Rd	Ado-Ekiti		Ministry of Works & Transportation		6,118,242	-		Complete
Channelisation of waterways at Ado Township	Ado-Ekiti		SEPA (NEWMAP)			-		Ongoing
Construction of Drainages	Across all LGAs		Ministry of Works & Transportation			-		Ongoing
Completion of Ultra-morden Maket (Oja-Oba)	Ado-Ekiti	131300030211	Ministry of Trade & Industries	200,000,000	180,000,000	20,000,000	90.0%	Complete
Renovation of Basic Health Centres at Ayegbaju, Ijero	Oye & Ijero LGA		SDGs	250,000,000	14,260,469	235,739,531	5.7%	Complete
Construction of VIP Toilets and Drilling of Boreholes at PHC Ijurin	Ijero LGA		SDGs	250,000,000	13,870,254			Complete
Replacement of Transmission main Pipelines from Ifaki-Ado-Ekiti			Water Corporation			-		Complete
Upgrading of College of Education to University	Ikere		Bamidele Olumilua University			-		Ongoing
Erosion Control from Ajolagun to Osun River	Ikere		SEPA (NEWMAP)			-		Ongoing
Reconstruction/Rehabilitation of existing State Roads- Ise/Ijan, Ado/Afao, Oye/Are, Ifaki/Esure/Eyio/Awo, Ikere/Ise/Emure, Ikole/Ara, Ikere/Igbara-Odo Roads	Across the 16 LGAs	131300040118	Ministry of Works & Transportation	900,000,000	889,308,704	10,691,296	98.8%	Ongoing
Rehabilitation of Ureje, Egbe and Ero Water Scheme	Ado, Gbonyin & Moba LGA		Water Corporation			-		Ongoing
Extension of 251 Km Water Pipelines to link Olorunda, Ikingbisin, Surulere, Balemo, Olorugbo, Oke-Ila, State Housing Estate, Federal Housing Estate and Others in Ado-Ekiti	Ado LGA		Water Corporation			-		Ongoing
Completion of Mini Water Schemes across the State	Across the 16 LGAs		Water Corporation			-		Ongoing
Reconstruction of damaged culverts at Afao-Igbemo Rd	Irepodun/Ifeledun		Ministry of Works & Transportation		13,438,026	-	13,438,026	Complete
Reconstruction of 2 failed culverts at Ipao-Oke Ako road	Ikole		Ministry of Works & Transportation			-		Complete
Construction of Line Drains and Fillings at 132/133 KVA, Omisajana, Ado-Ekiti	Oye & Moba LGA		Ministry of Works & Transportation		18,819,321	-	18,819,321	Ongoing
Construction of Bridge over River Ele in Ijemeje LGA	Ijemeje LGA		Ministry of Works & Transportation		186,437,433	-	186,437,433	Complete
Two Substations at Ijesa-Isu and Ilupeju Ekiti	Oye & Ikole LGA		Ministry of Public Utilities/Electricity Board			-		Ongoing
Rural Electrification at Aba Osun, Aba Fatunla, Igede and Orin Farm Settlements	Ekiti West, Ido/Osi & Irepodun/Ifeledun LGA		Electricity Board			-		Ongoing
Clearing of 50-200 metres of road verges across the 16 LGAs	Across the 16 LGAs		Public Works Corporation		6,000,000	-	6,000,000	Ongoing
Construction of Classrooms, Perimeter fencing, Toilet Facilities, school furnitures and other renovation works	Across all LGAs		SUBEB	5,609,144,970	5,821,536,522	-	212,391,552	103.8% Ongoing

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 7 Citizens Nominated Projects Graph



Section 8 Public Consultations with Citizens presenting the Annual Financial Statements

The FY 2020 Audited Annual Financial Statements for Ekiti State can be found on the State Government Website, at the following specific address:
<https://ekitistate.gov.ng/wp-content/uploads/2021/2020FinStatement.pdf>. Ekiti State Government published the Audited Annual Financial Statements on the 26th July 2021 online. Subsequently, town hall consultations were held on the 30th July and 16th August 2021 to present the Financial Statements. The Audited Financial Statement was also published in two daily national newspapers (The Nation and Punch) on Tuesday, 29th June, 2021.

