

# EKITI STATE GOVERNMENT



REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31ST DECEMBER, 2022**

*IPSAS ACCRUAL GENERAL PURPOSE FINANCIAL STATEMENT*

## **TABLE OF CONTENT**

## ***Page(s)***

1	Report of the Accountant-General.....	2
2	Financial Highlights.....	3
3	Responsibilities of the Accountant-General.....	4
4	Statement of Accounting Policies.....	5 - 24
5	Report of the Auditor-General/Audit Certification.....	25
6	Charts .....	26 - 27
7	Statement of Financial Performance.....	28 - 29
8	Statement of Financial Position.....	30 - 31
9	Statement of Cash Flow.....	32 - 33
10	Statement of Change in Net Assets/Equity .....	34
11	Statement of Comparison of Budget and Actual Amount.....	35 - 36
12	Notes to the Financial Statements.....	37 -149

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

In line with this administration's policies of transparency, accountability and probity, I have the great honour to present the Accrual IPSAS General Purpose Financial Statements of the Ekiti State Government (EKSG) for the year ended 31st December, 2022 together with the Auditor's Report on the Financial Statements which include:


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

The Financial Statements of EKSG for the year ended 31st December, 2022 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 has facilitated easy assessment of the financial performance of the State. The Financial Statements depict all expenses whether paid for or not and all revenue whether received or outstanding. Furthermore, it provides useful information on the ability of income streams to adequately cover short and long term liabilities as well as better information on government spending which in turn drives better utilization of government resources.

The Financial Statements fairly reflect the financial position of EKSG as at 31st December, 2022 and its financial performance for period under review. The Accountant-General hereby accept the responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

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

 08/5/23  
**OLARIKE T. OLAYINKA (MRS) FCA, ACTI.**  
**ACCOUNTANT-GENERAL/PERMANENT SECRETARY**  
**EKITI STATE**

### **FINANCIAL HIGHLIGHTS**

Operating Surplus for the year was **₦15,646,564,457.91** while the State made a Net Surplus of **₦865,113,337.61**.

Reviewing the current year performance as compared to that of 2021, Recurrent Revenue increased by **15%** from **₦77,479,015,352.00** in 2021 to **₦89,278,179,914.13** in 2022 while Capital Receipts increased by 50% from **₦18,525,701,807.00** in 2021 to **₦27,738,998,634.89** in 2022. The State Recurrent Expenditure increased by **31%** from **₦63,953,776,061.00** in 2021 to **₦83,780,396,112.53** in 2022 while **22%** decrease from **₦40,481,587,406.00** in 2021 to **₦31,593,295,818.79** in 2022 was noted in Capital Expenditure.

During the period, EKSG budgeted **₦83,907,265,490.61** for Recurrent Expenditure and **₦38,761,774,166.66** for Capital Expenditure. The Actual Recurrent Expenditure was **₦83,780,396,112.53** while Capital Expenditure was **₦31,593,295,818.79** representing **100%** and **82%** performance respectively.

In addition, EKSG budgeted **₦83,907,265,490.61** for Recurrent Revenue and **₦31,561,774,166.66** for Capital Receipts. The Actual Recurrent Revenue was **₦89,278,179,914.13** while actual Capital Receipt was **₦27,738,998,634.89** representing **106%** and **88%** performance respectively for the period under review.

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

 08/5/23

**OLARIKE T. OLAYINKA (MRS) FCA, ACTI.  
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 in line with the historical cost convention, IPSAS provisions, Financial Administration, Approved Budget 2022 and the Constitution of Federal Republic of Nigeria. Basically, the reporting format of IPSAS Accrual General Purpose Financial Statement (GPFS) approved by the Federal Executive Council of Nigeria (FEC) in 2012 was also adhered to.

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

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

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

 08/5/23

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

## **STATEMENT OF ACCOUNTING POLICIES**

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

This General Purpose Financial Statement (GPFS) is prepared on IPSAS Accrual Basis, using the General Purpose Financial Statement (GPFS) reporting format approved by the Federal Executive Council of Nigeria (FEC) in 2012 with full compliance with historical cost convention, IPSAS provisions, Financial Administration, Ekiti State 2022 Approved Budget and the Constitution of Federal Republic of Nigeria.

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

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

## STATEMENT OF ACCOUNTING POLICIES

### 3. Accounting Period:

The accounting period is from 1st January to 31st December, 2022 in line with the National Treasury Circular Ref. OAGF/CAD/026/V.1/102 of 30th December, 2013. Each accounting year is divided into 12 calendar months, covering January to December.

### 4. Reporting Currency:

The GPFS is prepared in the Nigerian Naira.

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

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

### 6. Consolidation Policy:

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

## STATEMENT OF ACCOUNTING POLICIES

### 7. Notes to the GPFS:

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

### 8. Comparative Information:

The General Purpose Financial Statements disclosed all numerical information in relation to the year 2022.

### 9. Budget Figures:

**IPSAS 24** requires the presentation of Budget Information in Financial Statements. The Budget figures used were extracted from the 2022 approved annual and supplementary budget of Ekiti State Government in line with the Appropriation Act of the State.

### 10. Revenue:

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

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

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

### 11. Aid and Grants:

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



## STATEMENT OF ACCOUNTING POLICIES

### 12. Subsidies, Donations and Endowments:

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

### 13. Transfers from other Government Entities:

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

### 14. Expenses:

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

### 15. Employee Benefits/Pension Obligations:

a. According to ***IPSAS 25***, The State measured the short-term employee benefits (salaries, social security contributions, leave bonuses and all monetary benefits using the cost of service rendered by the employees.

b. The Provision has been made, where applicable, using an actuarial valuation for retirement gratuities. The actuarial valuation determines the extent of anticipated entitlements payable under employment contracts and brings to account a liability using the present value measurement basis, which discounts expected future cash outflows.

c. The entitlements are recorded as Current Liabilities to the extent of the anticipated liability that will arise during the following year. The remainders of the anticipated entitlements are recorded as Non-Current Liabilities. Under the Defined Contribution Scheme **a.** Public Entities makes pension and national insurance contributions on behalf of employees in line with Pension Act 2014. The contributions are treated as payments to a defined contribution pension plan. **b.** A defined contribution plan is a pension plan under which fixed contributions are paid into a separate pension Entity fund managed by Pension Fund Administrators (PFAs). **c.** The Entity has no legal or constructive obligations to pay further contributions if the pension Entity does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. **d.** The contributions are recognized as employee benefit expense when they are due. **e.** Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in the future payments is available

## **STATEMENT OF ACCOUNTING POLICIES**

### **16. Borrowing Costs:**

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

### **17. Foreign Currency Transactions:**

- a. Foreign currency transactions throughout the year were converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions while the foreign loans balances were translated using closing rate as at Year ended 31st December, 2022.
- b. Foreign Exchange gains/losses were recognized in the Statement of Financial Performance.

### **18. Minority Interest:**

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

### **19. Statement of Cash flow:**

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

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

## STATEMENT OF ACCOUNTING POLICIES

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

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

b. Cash & Cash Equivalent is reported under Current Assets in the statement of financial position

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

a. Receivables from exchange transaction:

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

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

b. Receivables from non-exchange transactions:

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

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

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

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

## STATEMENT OF ACCOUNTING POLICIES

### 22. Prepayments:

Prepaid expenses are amounts paid in advance of receipt of goods or services. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years. Prepayments for which the benefits are to be derived in the following 12 months are classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it was accounted for as a Long-Term Prepayment and classified as Non-Current Assets. Prepayments that are identifiable with specific future revenue or event, e.g. adverts, are expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. insurance, rent, leasehold premises, are recognized as an expense in such periods. No prepayments recorded in the course of the year ended 2022.

### 23. Inventories:

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

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

### 24. Loans Granted:

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

### 25. Investments:

#### Investments in Associates

- a. The Ekiti State investments in its associates are accounted for using the equity method of accounting. *IPSAS 38* requires disclosure of interest in other Entities. The Financial Assets to the tune of **N988,244,342.00** and **N186,900,000.00** in Ikun Ekiti Diary & Ire Clay Products Ltd respectively. ents **24.5%** and **70%** interest of the State Government.

## **STATEMENT OF ACCOUNTING POLICIES**

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

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

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

## **STATEMENT OF ACCOUNTING POLICIES**

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

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

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

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

## **STATEMENT OF ACCOUNTING POLICIES**

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

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

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

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

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

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

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

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

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

## **STATEMENT OF ACCOUNTING POLICIES**

d. The following shall constitute expenditure on PPE:

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

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

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

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

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

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

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

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



### STATEMENT OF ACCOUNTING POLICIES

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

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

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

## STATEMENT OF ACCOUNTING POLICIES

### 28. Investment Property:

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

### 29. Intangible Assets:

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

### 30. Deposits:

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

### 31. Loans & Debt Stocks:

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

## **STATEMENT OF ACCOUNTING POLICIES**

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

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

### **33. Payables:**

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

### **Accrued Expenses;**

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

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

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

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

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

### **36. Reserves:**

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

## STATEMENT OF ACCOUNTING POLICIES

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

- a. This forms part of Related Party Disclosures according to IPSAS 20. A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognized because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured.
- b. There was no record of any contingent liabilities as at 31st December 2022.

### **38. Leases:**

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

#### **Finance leases:**

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

#### **Operating Leases:**

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

The State had no lease agreement during the year.

## STATEMENT OF ACCOUNTING POLICIES

### 39. Financial Instruments

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

### 40. Borrowings:

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

## STATEMENT OF ACCOUNTING POLICIES

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

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

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

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

- a. Service Concession Assets are operated by third parties under the terms of Service Concession Arrangements. On classification, the original service concession asset is measured at its fair value and any difference between its fair value and its book value is recognised in the Statement of Financial Performance.
- b. Since the fair value of assets previously transferred under Service Concession Arrangements is not reliably available, Government has chosen to adopt the standard prospectively from 1 January 2016.
- c. If the terms of the arrangement require Government to compensate the operator for the concession asset by making payments and the payments are separable between the asset and service portions of the payment then the fair value of the original service concession asset is the fair value of the asset portion of the payments. If however the asset and service portions of the payments are not separable, the fair value is determined using estimation techniques.

Service Concession Arrangement Liabilities;

- a. When Government recognizes a Service Concession Arrangement asset it also recognizes a liability of an equal amount.
  - b. The liability is split between a financial liability and a performance obligation.
  - c. The financial liability arises from the payments due from an entity under the terms of the Service Concession Arrangement and the performance obligation from the rights granted to the operator under the terms of the Service Concession Arrangement to earn revenues from the Service Concession Assets(s) or associated asset(s). This was not applicable in the State during the year under review.
- 43. Interest Received:** Interest received by the State is treated as investing activities under the Statement of Cash Flow. It is the policy of the Ekiti State to treat Interest actually received during the financial year as a receipt under item “Other Revenue” but no interest was received by the State during the year.

## **STATEMENT OF ACCOUNTING POLICIES**

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

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

### **45. Contingent Liabilities**

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

### **46. Contingent assets**

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

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

Ekiti State 2022 budget was prepared based on Cash Basis and expenses classified by using Domesticated National Chart of Account. The statement of comparison of Budget and Actual is shown as a separate statement in the Financial Statements.

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

### **48. External Assistance**

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

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

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

## STATEMENT OF ACCOUNTING POLICIES

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

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

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

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

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

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

#### **Rendering of Services**

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

#### **Sale of goods**

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

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

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

### **52. Rental Income**

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



## STATEMENT OF ACCOUNTING POLICIES

### 53. Provisions

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

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

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

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

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

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

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

**54. MDAs for Consolidation:** This Consolidated Financial Statement covered the financial transactions across 94 MDAs and 5 Tertiary Institutions.

 08/5/23

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



...Ilẹ̀ Iyì, Ilẹ̀ Èyẹ

## OFFICE OF THE STATE AUDITOR-GENERAL

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


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

### AUDIT CERTIFICATE

The Financial Statements of Ekiti State Government as at 31st December, 2022 have been examined by me in consonance with section 125(2) of the constitution of the Federal Republic of Nigeria, 1999 (as amended). Having obtained relevant information and explanations that were required, the audit was conducted in accordance with the International Standards on Auditing (ISA), the Ekiti State Audit Service Law (No.3) of 2021 as amended and the guidelines of International Standards of Supreme Audit Institutions (ISSAI).

The 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 three years (ended 31st December, 2022). As a result of adoption of these transitional and provisions, the Ekiti State Government is NOT able to make an explicit and unreserved statement about its full compliance with accrual basis IPSAS. These financial statements are therefore referred to as the transitional IPSAS financial statements of Ekiti State Government.

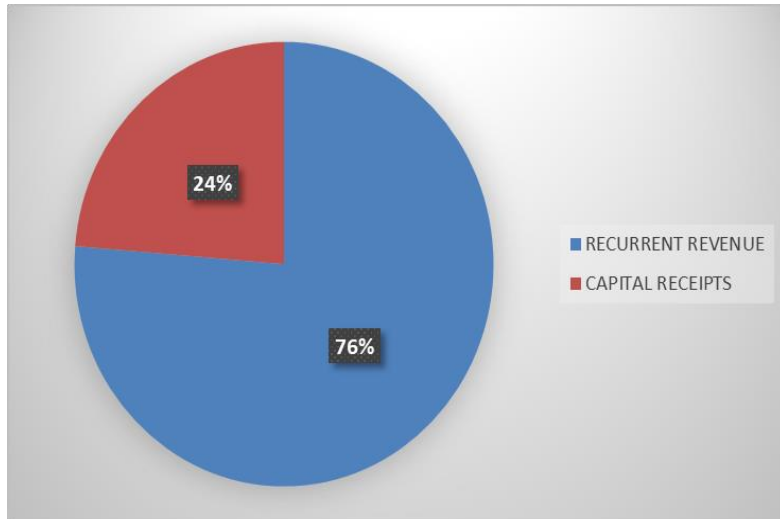
In my opinion, the Financial Statements and the supporting accounts give a true and fair view of the State of financial affairs of Ekiti State Government as at 31st December, 2022 subject to further observations raised in my reports.

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

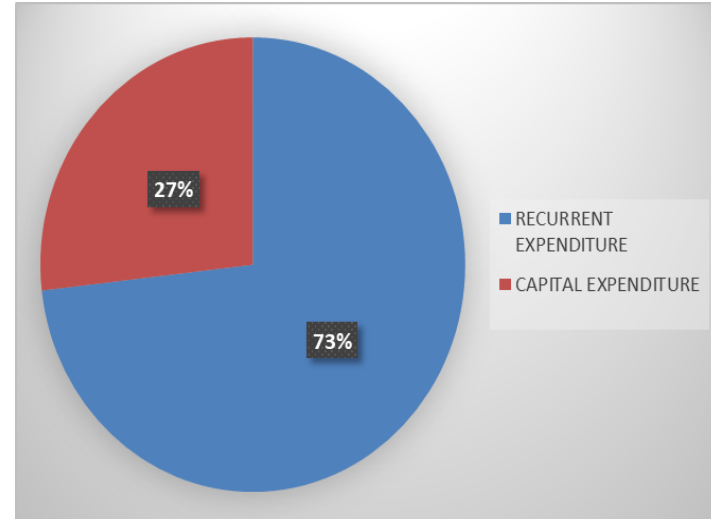
## CHARTS

### FISCAL YEAR 2022

#### REVENUE

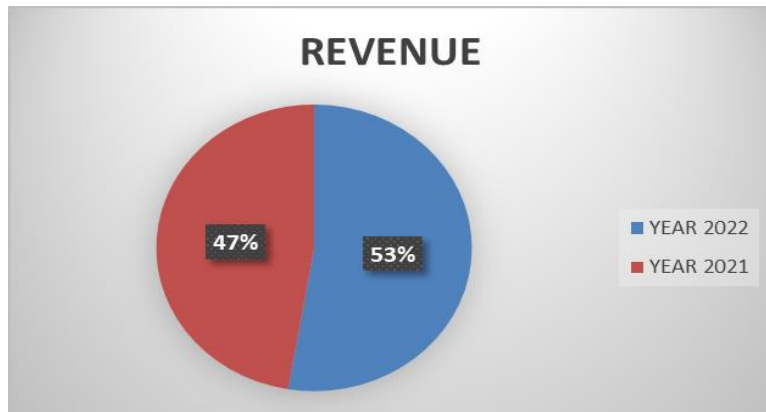


#### EXPENDITURE

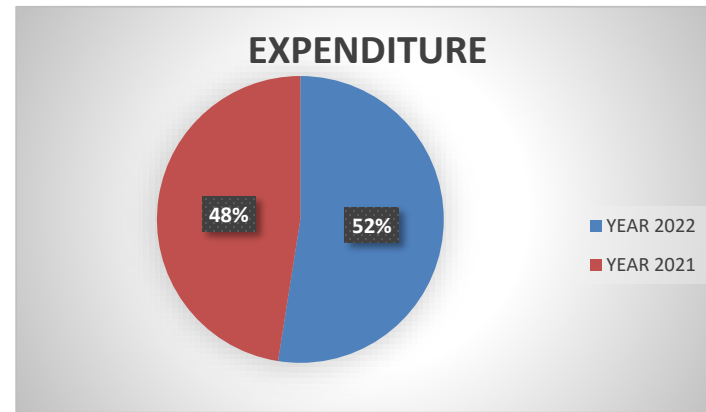


### FISCAL YEAR 2021 VS 2022

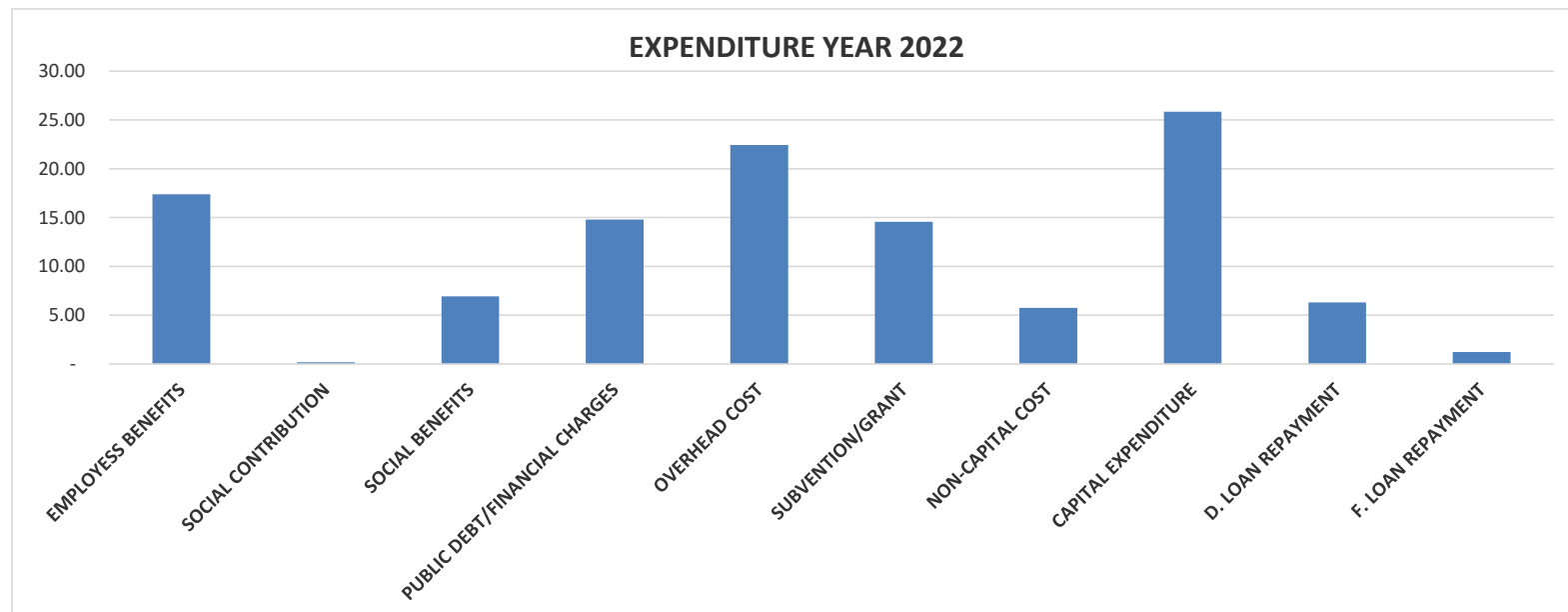
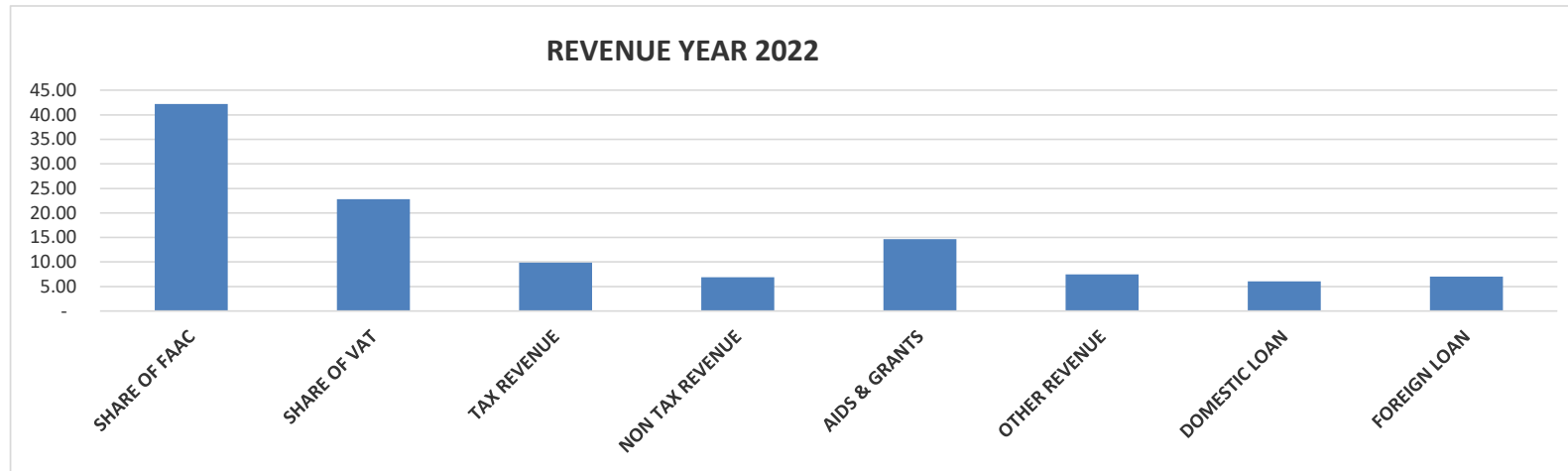
#### REVENUE



#### EXPENDITURE



## CHARTS





**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2022**  
**ACCRUAL STATEMENT NO. 1**



ACTUAL 2021		NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦	₦
	<b>REVENUE</b>						
34,312,230,680.19	Government Share of FAAC	1	42,236,236,090.26	38,971,441,795.25	31,762,001,903.38	7,209,439,891.87	3,264,794,295.01
19,408,317,728.79	Government Share of VAT	2	22,826,395,266.11	26,249,515,840.46	17,528,097,736.50	8,721,418,103.96	(3,423,120,574.35)
7,286,993,719.54	Tax Revenue	3	9,882,327,025.36	10,216,569,560.48	7,392,539,421.56	2,824,030,138.92	(334,242,535.12)
6,333,439,408.65	Non-Tax Revenue	4	6,865,932,509.57	8,469,738,294.42	6,846,338,294.42	1,623,400,000.00	(1,603,805,784.85)
6,190,686,813.24	Aids & Grants	5	14,661,711,910.47	18,561,774,166.66	19,525,015,885.77	(963,241,719.11)	(3,900,062,256.19)
3,947,347,000.91	Other Revenue	6	7,467,289,022.83	500,000,000.00	500,000,000.00	-	6,967,289,022.83
<b>77,479,015,351.32</b>	<b>TOTAL REVENUE (A)</b>		<b>103,939,891,824.60</b>	<b>102,969,039,657.27</b>	<b>83,553,993,241.63</b>	<b>19,415,046,415.64</b>	<b>970,852,167.33</b>
	<b>EXPENDITURES</b>						
19,506,404,575.08	Employees Benefits	7	19,687,433,723.87	20,322,402,783.13	20,745,618,640.60	(423,215,857.47)	634,969,059.26
156,000,000.00	Allowances & Social Contribution	8	209,455,420.77	618,934,622.99	94,081,232.31	524,853,390.68	409,479,202.22
8,185,066,386.67	Social Benefits	9	9,167,090,416.06	7,525,740,102.74	6,285,986,559.63	1,239,753,543.11	(1,641,350,313.32)
16,005,700,678.84	Overhead Cost	10	22,036,315,525.34	22,829,154,745.28	17,377,949,279.13	5,451,205,466.15	792,839,219.94
8,376,560,133.45	Subvention, Grants & Contribution	11	13,836,119,406.67	15,552,106,252.47	10,346,361,636.12	5,205,744,616.35	1,715,986,845.80
17,888,906,060.54	Depreciation Charges	12	17,598,519,017.38		-	-	(17,598,519,017.38)
5,806,477,938.17	Special Programmes/Projects	13	5,758,393,856.60	13,988,477,289.61	15,748,830,749.67	(1,760,353,460.06)	8,230,083,433.01
<b>75,925,115,772.75</b>	<b>TOTAL EXPENDITURE (B)</b>		<b>88,293,327,366.69</b>	<b>80,836,815,796.22</b>	<b>70,598,828,097.46</b>	<b>10,237,987,698.76</b>	<b>(7,456,511,570.47)</b>



**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2022**  
**ACCRUAL STATEMENT NO. 1**



ACTUAL 2021		NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦	₦
							-
1,553,899,578.57	Surplus/(Deficit) from Operating Activities C=(A-B)		15,646,564,457.91				
7,444,056,067.38	Public Debt Charges	14	14,781,451,120.30	17,328,926,984.00	5,610,000,000.00	11,718,926,984.00	2,547,475,863.70
7,444,056,067.38	Total Non-Operating Revenue/(Expenses) D		14,781,451,120.30				
(5,890,156,488.81)	Surplus/(Deficit) from Ordinary Activities E= (C-D)		865,113,337.61				
(5,890,156,488.81)	NET SURPLUS/(DEFICIT) FOR THE PERIOD		865,113,337.61				

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

08/5/23

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



**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31ST DECEMBER, 2022**  
**ACCRUAL STATEMENT NO. 2**



	REFERENCE	NOTES	31/12/2022	31/12/2022	31/12/2021	31/12/2021
			N	N	N	N
<b>CURRENT ASSETS</b>						
Cash and Cash Equivalent	310101	15	9,994,754,409.91		8,351,267,791.99	
Receivable	310601	16	4,451,733,570.21		4,708,035,783.20	
Prepayments ( Bond Sinking Fund)	310801	16	1,981,973,174.00		1,439,618,043.00	
Inventories	310501	16	97,102,741.28			
<b>TOTAL CURRENT ASSETS (A)</b>				<b>16,525,563,895.40</b>		<b>14,498,921,618.19</b>
<b>NON-CURRENT ASSETS</b>						
Financial Assets	3110	17	826,947,249.50		-	
Investment	3109	18	1,175,144,342.00		1,255,244,342.00	
Property Plant and Equipment (NBV)	3201	19	258,610,453,489.02		218,797,673,764.10	
Investment Property	3202	20	22,523,420,102.10		12,227,972,500.00	
Work in Progress (PPE)	310502	21	123,662,860.00		23,890,627,435.50	
<b>TOTAL NON-CURRENT ASSETS (B)</b>				<b>283,259,628,042.62</b>		<b>256,171,518,041.60</b>
<b>TOTAL ASSETS (C=A+B)</b>				<b>299,785,191,938.02</b>		<b>270,670,439,659.79</b>



**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31ST DECEMBER, 2022**  
**ACCRUAL STATEMENT NO. 2**



	REFERENCE	NOTES	31/12/2022	31/12/2022	31/12/2021	31/12/2021
			N	N	N	N
<b>LIABILITIES</b>						
<b>CURRENT LIABILITIES:</b>						
Payables	4104	22	19,414,833,855.16		20,747,731,141.53	
Current Portion of Borrowings	4106	23	8,039,719,112.91		8,543,181,558.23	
<b>TOTAL CURRENT LIABILITIES (D)</b>				<b>27,454,552,968.07</b>		<b>29,290,912,699.76</b>
<b>NON-CURRENT LIABILITIES:</b>						
Long Term Borrowings	4602	24	136,883,633,856.30		126,909,501,192.58	
<b>TOTAL NON-CURRENT LIABILITIES (E)</b>				<b>136,883,633,856.30</b>		<b>126,909,501,192.58</b>
<b>TOTAL LIABILITIES (F=D+E)</b>				<b>164,338,186,824.37</b>		<b>156,200,413,892.34</b>
<b>NET ASSETS (G=C-F)</b>				<b>135,447,005,113.65</b>		<b>114,470,025,767.00</b>
<b>NET ASSETS/EQUITY</b>						
Reserves	4701		142,444,361,466.62		120,824,489,226.00	
Accumulated Surplus/(Deficit) for the period	4702		(6,997,356,352.97)		(6,354,463,459.00)	
<b>TOTAL NET ASSETS/EQUITY</b>				<b>135,447,005,113.65</b>		<b>114,470,025,767.00</b>

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

 08/5/23  
**OLARIKE T. OLAYINKA (MRS) FCA, ACTI.**  
**ACCOUNTANT-GENERAL/PERMANENT SECRETARY**  
**EKITI STATE**





**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2022**



**STATEMENT NO. 3**

	NOTES	2022 ₦	2021 ₦
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>INFLOWS</b>			
Government Share of FAAC	25	42,236,236,090.26	34,312,230,680.19
Government Share of VAT	26	22,826,395,266.11	19,408,317,728.79
Tax Revenue	27	9,882,327,025.36	7,286,993,719.54
Non-Tax Revenue	28	6,865,932,509.57	6,333,439,408.65
Aids & Grants	29	14,661,711,910.47	6,190,686,813.24
Other Revenue	30	7,467,289,022.83	3,947,347,000.91
<b>Total Inflow from Operating Activities (A)</b>		<b>103,939,891,824.60</b>	<b>77,479,015,351.32</b>
<b>OUTFLOWS</b>			
Employees Benefits	31	(17,398,703,585.09)	(20,550,031,759.24)
Allowances & Social Contribution	32	(161,791,714.00)	(237,000,000.00)
Social Benefits	33	(6,918,173,724.62)	(7,189,670,429.33)
Public Debt Charges	34	(14,781,451,120.30)	(7,444,054,037.38)
Overhead Cost	35	(22,436,315,525.34)	(16,005,700,678.84)
Subvention, Grants & Contribution	36	(14,558,587,445.50)	(8,376,560,134.45)
Special Programmes/Projects	13	(5,758,393,856.60)	(5,806,477,938.17)
<b>TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)</b>		<b>(82,013,416,971.45)</b>	<b>(65,609,494,977.41)</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (C=A-B)</b>		<b>21,926,474,853.15</b>	<b>11,869,520,373.91</b>



**EKITI STATE OF NIGERIA**  
**CONSOLIDATED STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2022**



**STATEMENT NO. 3**

	NOTES	2022	2021
		₦	₦
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>CAPITAL RECEIPTS</b>			
<b>PURCHASE/CONSTRUCTION OF ASSETS:</b>			
Purchase/Construction of PPE	37	(25,834,901,962.19)	(34,675,109,468.02)
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>(25,834,901,962.19)</b>	<b>(34,675,109,468.02)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from Foreign Loans	38	7,002,174,689.79	5,765,039,627.88
Proceeds from Domestic Loans	39	6,075,112,034.63	12,760,662,179.44
Foreign Loans Repayments	40	(1,216,938,132.54)	(1,250,778,445.12)
Domestic Loans Repayment	40	(6,308,434,865.14)	(2,899,980,567.97)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>		<b>5,551,913,726.74</b>	<b>14,374,942,794.23</b>
<b>NET CASH FLOW FROM ALL ACTIVITIES</b>		<b>1,643,486,617.70</b>	<b>(8,430,646,299.88)</b>
CASH & ITS EQUIVALENT AS AT 1ST OF JANUARY 2022		8,351,267,792.21	16,781,914,090.00
<b>CASH &amp; ITS EQUIVALENT AS AT 31ST DECEMBER, 2022</b>	<i>Note I</i>	<b>9,994,754,409.91</b>	<b>8,351,267,790.12</b>

**Note I:**

**Cash & Cash Equivalent as at 31/12/2022**

₦

**Bank balances**

**9,994,754,409.91**

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

 08/5/23  
**OLARIKE T. OLAYINKA (MRS) FCA, ACTI.**  
**ACCOUNTANT-GENERAL/PERMANENT SECRETARY**  
**EKITI STATE**



**EKITI STATE OF NIGERIA**  
**STATEMENT OF CHANGES IN NET ASSETS/EQUITY**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2022**



	NOTES	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUSES/DEFICITS	TOTAL
	SUPL. NOTE	₦	₦	₦	₦
Balance as at 1st January, 2022		120,824,489,226.00		(6,354,463,459.81)	114,470,025,766.19
Increase in Advances Balance		-		2,798,570.96	2,798,570.96
Net Gains and Losses not Recognised in the Statement of Financial Performance	17B	-		(1,950,275,414.73)	(1,950,275,414.73)
Deficit on Revaluation of Property	17C	(80,100,000.00)		-	(80,100,000.00)
Inventories recognised in the year	17D	97,102,741.28		-	97,102,741.28
PPE recognise during the year	17E	21,767,319,499.37			21,767,319,499.37
Refund from Bond Sinking Fund Account				439,470,613.00	439,470,613.00
NUWSRP- 3 Receivables (41,112,500.01*4 months)		(164,450,000.04)			(164,450,000.04)
<b>Net surplus/(deficit)for the Period</b>				865,113,337.61	865,113,337.61
<b>Balance as at 31st December, 2022</b>		<b>142,444,361,466.62</b>	<b>-</b>	<b>(6,997,356,352.97)</b>	<b>135,447,005,113.65</b>

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

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



# **EKITI STATE OF NIGERIA**

## **STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2022**



	ACTUAL 2022	FINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	ORIGINAL BUDGET 2022	VARIANCE ON FINAL BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦	₦
	A	B(C+D)	C	D	E=(A-B)	A/B%
OPENING BALANCE (A)	8,351,267,792.21	7,200,000,000.00	-	7,200,000,000.00	1,151,267,792.21	
<b>RECEIPTS</b>			-		-	
<b>REVENUE</b>			-		-	
Government Share of FAAC	42,236,236,090.26	38,971,441,795.25	7,209,439,891.87	31,762,001,903.38	3,264,794,295.01	108
Government Share of VAT	22,826,395,266.11	26,249,515,840.46	8,721,418,103.99	17,528,097,736.47	(3,423,120,574.35)	87
Tax Revenue	9,882,327,025.36	10,216,569,560.48	2,824,030,138.92	7,392,539,421.56	(334,242,535.12)	97
Non-Tax Revenue	6,865,932,509.57	7,969,738,294.42	1,123,400,000.00	6,846,338,294.42	(1,103,805,784.85)	86
Aids & Grants	14,661,711,910.47	18,561,774,166.66	(963,241,719.11)	19,525,015,885.77	(3,900,062,256.19)	79
Other Revenue	7,467,289,022.83	500,000,000.00	-	500,000,000.00	6,967,289,022.83	1,493
<b>SUB TOTAL ( B)</b>	<b>103,939,891,824.60</b>	<b>102,469,039,657.27</b>	<b>18,915,046,415.67</b>	<b>83,553,993,241.60</b>	<b>1,470,852,167.33</b>	<b>101</b>
					-	
<b>RECEIPTS FROM LOAN</b>					-	
Proceeds from Domestic Loan	6,075,112,034.63	13,000,000,000.00	3,000,000,000.00	10,000,000,000.00	77,286,724.42	
Proceeds from Foreign Loan	7,002,174,689.79				-	-
<b>SUB TOTAL (C)</b>	<b>13,077,286,724.42</b>	<b>13,000,000,000.00</b>	<b>3,000,000,000.00</b>	<b>10,000,000,000.00</b>	<b>77,286,724.42</b>	<b>101</b>
<b>TOTAL RECEIPTS (A+B+C)</b>	<b>125,368,446,341.23</b>	<b>122,669,039,657.27</b>	<b>21,915,046,415.67</b>	<b>100,753,993,241.60</b>	<b>2,699,406,683.96</b>	<b>102</b>



# **EKITI STATE OF NIGERIA**

## **STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT**

**FOR THE YEAR ENDED 31ST DECEMBER, 2022**



	ACTUAL 2022	FINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	ORIGINAL BUDGET 2022	VARIANCE ON FINAL BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦	₦
	A	B(C+D)	C	D	E=(A-B)	A/B%
<b><u>PAYMENTS</u></b>						
Employees Benefits	17,398,703,585.09	20,052,402,783.13	(693,215,857.47)	20,745,618,640.60	2,653,699,198.04	87
Allowances & Social Contribution	161,791,714.00	618,934,622.99	524,853,390.68	94,081,232.31	457,142,908.99	26
Social Benefits	6,918,173,724.62	7,525,740,102.74	1,239,753,543.11	6,285,986,559.63	607,566,378.12	92
Overhead Cost	22,436,315,525.34	22,974,060,745.28	5,596,111,466.15	17,377,949,279.13	537,745,219.94	98
Subvention, Grants & Contribution	14,558,587,445.50	15,407,200,252.47	5,060,838,616.35	10,346,361,636.12	848,612,806.97	94
Special Programmes/Projects	5,758,393,856.60	13,988,477,289.61	13,988,477,289.61	-	8,230,083,433.01	41
Purchase/Contruction of Assets	25,834,901,962.19	24,773,296,877.05	228,131,732.91	24,545,165,144.14	(1,061,605,085.14)	104
Public Debt Charges	14,781,451,120.30	17,328,926,984.00	(305,000,000.00)	305,000,000.00	(14,781,451,120.30)	
Foreign Loans Repayments	1,216,938,132.54		17,328,926,984.00	-	16,111,988,851.46	
Domestic Loans Repayment	6,308,434,865.14		-			
<b>TOTAL PAYMENTS</b>	<b>115,373,691,931.32</b>	<b>122,669,039,657.27</b>	<b>42,968,877,165.34</b>	<b>79,700,162,491.93</b>	<b>7,295,347,725.95</b>	<b>94</b>
<b>NET RECEIPTS</b>	<b>9,994,754,409.91</b>	<b>-</b>				

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

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

### NOTE 1: STATUTORY ALLOCATION (FAAC)

NOTE	DETAILS	SUPL. NOTE	₦	₦	REMARKS
1	<b>GOVERNMENT SHARE OF FAAC (Statutory Revenue)</b>				
	Share of Statutory Allocation from FAAC	1A		33,943,555,767.07	
	Share of Statutory Allocation - Other Agencies	1C		8,292,680,323.19	
	Share of Statutory Allocation - Excess Crude Oil	1D		-	
	<b>Total (GROSS) FAAC Allocation</b>			<b>42,236,236,090.26</b>	

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

2	VALUE ADDED TAX	SUPL. NOTE	₦	₦	
	Share of Value Added Tax (VAT)	2A	22,826,395,266.11		
				<b>22,826,395,266.11</b>	

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

ECONOMIC CODE	DETAILS	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	SUPL. NOTE
		₦	₦	₦	
12	<b>NOTE 3</b>				
1201	<b>TAX REVENUE</b>				
1201	<b>Personal Taxes:</b>				
12010101	Pay AsYou Earn	8,816,606,459.16	8,509,969,560.48	306,636,898.68	
12010106	Development Levy	172,817,198.32	350,600,000.00	(177,782,801.68)	
12010110	Withholding Tax	503,782,863.07	700,000,000.00	(196,217,136.93)	
12010112	Direct Assessment	288,669,688.25	450,000,000.00	(161,330,311.75)	
12010113	Capital Gains Tax	59,948.70	5,000,000.00	(4,940,051.30)	
12010114	Tax Audit	77,498,095.26	100,000,000.00	(22,501,904.74)	
12020146	Pool Bettings	-	1,000,000.00	(1,000,000.00)	
12020487	Stamp Duties	22,892,772.60	100,000,000.00	(77,107,227.40)	
12020109	Other Services Taxes	-	-	-	
	<b>TOTAL TAX REVENUE</b>	<b>9,882,327,025.36</b>	<b>10,216,569,560.48</b>	(334,242,535.12)	<b>NOTE 3</b>
			-	-	
	<b>NOTE 4 (SUPPL.. NOTE 3)</b>		-	-	
1202	<b>Non Tax Revenue</b>		-	-	
120201	Licenses General	384,123,244.75	490,800,000.00	(106,676,755.25)	
120204	Fees - General	4,255,198,071.28	4,079,784,494.42	175,413,576.86	
120205	Fines - General	837,055,338.16	1,514,404,242.07	(677,348,903.91)	
120206	Sales - General	425,392,074.06	619,373,270.95	(193,981,196.89)	
120207	Earnings - General	909,731,703.69	1,726,366,286.98	(816,634,583.29)	
120208	Rent On Government Buildings	3,921,414.00	6,490,000.00	(2,568,586.00)	
120209	Rent On Lands & Other General	50,378,163.63	32,500,000.00	17,878,163.63	
120211	Investment Income	132,500.00	20,000.00	112,500.00	
120212	Interest Earned	-	-	-	
	<b>TOTAL NON-TAX REVENUE</b>	<b>6,865,932,509.57</b>	<b>8,469,738,294.42</b>	(1,603,805,784.85)	<b>NOTE 3</b>
	<b>TOTAL</b>	<b>16,748,259,534.93</b>	<b>18,686,307,854.90</b>	(1,938,048,319.97)	

### INTERNALLY GENERATED REVENUE (IGR) BY MDA'S

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ARROVED ESTIMATES 2022	ACTUAL REVENUE JAN. - DEC. 2022
		<b>₦</b>	<b>₦</b>
	<b>NOTE 3 A</b>		
	<b>TAX REVENUE</b>		
	<b>PERSONAL TAX 120101</b>		
022000800100	BOARD OF INTERNAL REVENUE SERVICE	10,216,569,560.48	9,882,327,025.36
	<b>SUB- TOTAL PERSONNAL TAX 120101</b>	<b>10,216,569,560.48</b>	<b>9,882,327,025.36</b>
	<b>NOTE 4 A</b>		
	<b>NON TAX REVENUE</b>		
	<b>LICENCES GENERAL - 120201</b>		
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	18,100,000.00	7,341,000.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	-
021510900100	FORESTRY DEPARTMENT/ COMMISSION	13,500,000.00	7,880,000.00
022000800100	BOARD OF INTERNAL REVENUE SERVICE	446,000,000.00	356,866,544.75
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY	-	-
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	-	-
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - HQTRS	1,200,000.00	230,000.00
051700100400	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	12,000,000.00	11,565,700.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	-	-
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI	-	-
052100100100	MINISTRY OF HEALTH - HQTRS	-	-
023100100100	EKITI STATE ELECTRICITY BOARD	-	240,000.00
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	-	-
	<b>SUB - TOTAL (LICENCES - GENERAL) 120201</b>	<b>490,800,000.00</b>	<b>384,123,244.75</b>
	<b>FEES - GENERAL 120204</b>		
023400100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS	27,528,543.17	25,565,500.00
011113200100	INTEGRATION & INTERGOVERNMENTAL RELATION (P & E)	-	-
011110100100	BUREAU OF SPECIAL PROJECTS	15,000,000.00	-
011100100100	GOVERNMENT HOUSE AND PROTOCOL	-	-
011200200100	HOUSE OF ASSEMBLY SERVICE COMMISSION	10,000.00	-
011200200100	HOUSE OF ASSEMBLY SERVICE COMMISSION	207,638.75	79,600.00
012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION	50,000.00	-



### INTERNALLY GENERATED REVENUE (IGR) BY MDA'S

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ARROVED ESTIMATES 2022 ₦	ACTUAL REVENUE JAN. - DEC. 2022 ₦
012300300100	BROADCASTING SERVICE OF EKITI STATE	-	100.00
011111200100	GENERAL ADMINISTRATION DEPARTMENT	100,000.00	-
012500600100	OFFICE OF ESTABLISHMENTS AND TRAINING	2,400,000.00	102,000.00
012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	2,700,000.00	500.00
014000100100	STATE AUDITOR GENERAL OFFICE	3,000,000.00	2,254,000.00
014700100100	CIVIL SERVICE COMMISSION	-	1,000.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	-	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	11,000,000.00	6,936,730.50
051702600500	EKITI STATE POLYTECHNIC ISAN - EKITI	-	10,523,558.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	-
021510900100	FORESTRY DEPARTMENT/ COMMISSION	62,776,642.70	28,184,745.00
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	-	-
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	480,000.00	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-
022000800100	BOARD OF INTERNAL REVENUE SERVICE	13,000,000.00	363,045.20
022000800200	EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY (IRS)	52,000,000.00	48,870,820.27
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES (MIN OF INVESTMENT TRADE & IN	32,000,000.00	32,026,060.00
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVES COLLEGE IJERO	2,000,000.00	230,000.00
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	36,553,602.04	17,428,384.25
011100400100	MILLENNIUM/ SUSTAINABLE DEVELOPMENT GOALS (MDGS / SDGS) OFFICE	2,000,000.00	-
025200100100	EKITI STATE WATER CORPORATION	6,177,393.10	35,000.50
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY	100,000.00	1,000,500.00
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	98,500,000.00	78,998,754.25
025301000100	STATE HOUSING CORPORATION	65,150,000.00	19,141,150.00
026000100400	URBAN RENEWAL AGENCY	1,000,000.00	-
026000100100	BUREAU OF LAND SERVICES	321,700,000.00	349,742,875.22
026100100100	MINISTRY OF PUBLIC UTILITIES	6,377,038.95	2,092,000.00
031800100100	EKITI STATE JUDICIARY	28,388,861.95	18,061,959.10
031801100100	STATE JUDICIAL SERVICE COMMISSION	250,000.00	431,500.00
032600100100	MINISTRY OF JUSTICE	4,900,000.00	141,700.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	500,000.00	-
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - HQTRS	5,260,824.76	5,307,100.00

### INTERNALLY GENERATED REVENUE (IGR) BY MDA'S

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ARROVED ESTIMATES 2022	ACTUAL REVENUE JAN. - DEC. 2022
		<b>₦</b>	<b>₦</b>
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	12,000,000.00	7,759,000.00
051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD	14,000,000.00	-
051700100100	EKITI STATE LIBRARY BOARD	67,179.16	80,500.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	920,000,000.00	1,135,117,920.00
051702600200	EKITI STATE UNIVERSITY	1,871,470,718.00	2,060,853,313.01
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	100,000.00	-
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	379,673.45	150,000.00
052100100100	MINISTRY OF HEALTH - HQTRS	3,200,000.00	2,150,000.00
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	70,347,917.98	111,187,561.01
052110200100	HOSPITAL MANAGEMENT BOARD	121,000,000.00	38,012,794.97
051702600400	COLLEGE OF HEALTH TECHNOLOGY	190,862,057.50	211,497,000.00
053500100100	MINISTRY OF ENVIRONMENT	-	40,000.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	34,400,000.00	19,196,000.00
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	-	-
051305200100	EKITI STATE SPORT COUNCIL	380,000.00	270,000.00
011100700100	Ekiti State Bureau Of Public Procurement	34,033,259.96	20,935,000.00
023100100100	EKITI STATE ELECTRICITY BOARD	457,862.59	10,000.00
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	6,182,919.11	500,000.00
	<b>SUB - TOTAL FEES - GENERAL 120204</b>	<b>4,079,992,133.17</b>	<b>4,255,277,671.28</b>
	<b>FINES - GENERAL 120205</b>		
023400100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS	8,000,000.00	61,000.00
023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY	13,000,000.00	6,756,800.00
012300100100	MINISTRY OF INFORMATION	-	-
012300200100	GOVERNMENT PRINTING PRESS	-	-
012500600100	OFFICE OF ESTABLISHMENTS AND TRAINING	-	-
014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	1,500,000.00	-
014700100100	CIVIL SERVICE COMMISSION	-	-
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	-	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	72,000,000.00	38,387,560.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	-
021510900100	FORESTRY DEPARTMENT/ COMMISSION	6,000,000.00	2,367,500.00

### INTERNALLY GENERATED REVENUE (IGR) BY MDA'S

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ARROVED ESTIMATES 2022	ACTUAL REVENUE JAN. - DEC. 2022
		<b>₦</b>	<b>₦</b>
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	20,000.00	22,500.00
022000800100	BOARD OF INTERNAL REVENUE SERVICE	-	4,627,704.00
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES (MIN OF INVESTMENT TRADE & IN	-	200.00
011111200200	PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT	-	160,000.00
023100100100	EKITI STATE ELECTRICITY BOARD	-	-
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	13,500,000.00	13,217,404.00
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	2,000,000.00	-
025301000100	STATE HOUSING CORPORATION	-	500.00
026000100100	BUREAU OF LAND SERVICES	1,000,000.00	10,863,800.10
026100100100	MINISTRY OF PUBLIC UTILITIES	1,500,000.00	2,615,000.00
031800100100	EKITI STATE JUDICIARY	22,000,000.00	1,890,759.00
032600100100	MINISTRY OF JUSTICE	242,600,000.00	99,565,334.47
055100200100	CHIEFTAINCY AFFAIRS	3,000,000.00	2,026,000.00
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	600,000.00	10,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &SOCIAL WELFARE - HQTRS	-	246,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	61,000,000.00	40,997,161.00
051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD	6,990,185.25	-
051700100400	EKITI STATE LIBRARY BOARD	-	-
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	500,054,764.10	281,676,193.50
051702600200	EKITI STATE UNIVERSITY	321,300,600.00	155,047,267.34
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	20,000.00	140,000.00
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	-	-
052100100100	MINISTRY OF HEALTH - HQTRS	400,000.00	-
052110200100	HOSPITAL MANAGEMENT BOARD	29,000,000.00	6,315,671.52
051702600400	COLLEGE OF HEALTH TECHNOLOGY	193,138,800.00	159,783,750.00
053500100100	MINISTRY OF ENVIRONMENT	2,700,000.00	944,500.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	600,000.00	600,000.00
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	11,985,259.19	8,732,733.23
023400100400	EKITI STATE PUBLIC WORKS CORPORATION	494,633.53	-
	<b>SUB - TOTAL FINES - GENERAL 120205</b>	<b>1,514,404,242.07</b>	<b>837,055,338.16</b>

### INTERNALLY GENERATED REVENUE (IGR) BY MDA'S

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ARROVED ESTIMATES 2022	ACTUAL REVENUE JAN. - DEC. 2022
		₦	₦
	<b>SALES - GENERAL 120206</b>		
023100100100	EKITI STATE ELECTRICITY BOARD	-	-
011100200800	SPECIAL ADVISER COMMUNICATION AND STRATEGY	30,000,000.00	-
016101700100	CABINET AND SPECIAL SERVICES DEPARMENT	-	254,000.00
011111300100	EKITI STATE PENSION COMMISSION	-	-
011111300200	PENSION TRANSITION ARRANGEMENT DEPARTMENT	3,500,000.00	2,434,750.00
011103700100	MUSLIM PILGRIM WELFARE BOARD	500,000.00	-
011103800100	CHRISTIAN PILGRIM WELFARE BOARD	500,000.00	111,000.00
011111200200	PETROLEUM PRODUCT CONSUMER PROTECTION AGENCY	300,000.00	-
011200100100	STATE HOUSE OF ASSEMBLY	-	-
011200100100	STATE HOUSE OF ASSEMBLY	1,000,000.00	-
012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION	50,000.00	-
012300300100	BROADCASTING SERVICE OF EKITI STATE	100,674,556.24	99,155,915.96
011111200100	GOVERNMENT PRINTING PRESS	-	-
011111200100	GENERAL ADMINISTRATION DEPARTMENT	19,956,733.51	-
012500600100	OFFICE OF ESTABLISHMENTS AND TRAINING	1,300,000.00	2,206,050.00
012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	300,000.00	528,000.00
014700100100	CIVIL SERVICE COMMISSION	17,381,300.06	662,800.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	5,400,000.00	1,420,000.00
021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	-	-
051702600100	SCHOOL AGRICULTURE AND ENTERPRISE	56,560.87	70,000.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	-
021510900100	FORESTRY DEPARTMENT/ COMMISSION	8,500,000.00	410,000.00
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	2,000,000.00	977,915.40
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-
022000800100	BOARD OF INTERNAL REVENUE SERVICE	9,400,000.00	-
022000800300	LOTTERY COMMISSION	150,000,000.00	71,222,138.00
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES (MIN OF INVESTMENT TRADE & IN	-	-
022200900100	TECHNICAL ADVISER ON EKITI KNOWLEDGE ZONE	50,000,000.00	-
011100500100	EKITI STATE MICRO FINANCE AND ENTERPRISES DEVELOPMENT AGENCY / MULTI- PURPOSE CRB	1,400,000.00	-
022700100100	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	-	-
023600100100	MINISTRY OF TOURISM, ART AND CULTURE	160,000.00	-

### INTERNALY GENERATED REVENUE (IGR) BY MDA'S

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ARROVED ESTIMATES 2022	ACTUAL REVENUE JAN. - DEC. 2022
		<b>₦</b>	<b>₦</b>
025200100100	EKITI STATE WATER CORPORATION	9,100,000.00	24,143,901.43
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	-	1,697,207.25
025301000100	STATE HOUSING CORPORATION	119,285,814.20	70,030,548.66
026000100100	BUREAU OF LAND SERVICES	7,900,000.00	3,109,836.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	250,000.00	43,750.00
032600100100	MINISTRY OF JUSTICE	2,500,000.00	42,000.00
051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD	-	-
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	-	-
051702600500	EKITI STATE POLYTECHNIC ISAN - EKITI	50,000,000.00	3,782,462.26
051705500100	STATE TEACHING SERVICE COMMISSION	4,269,904.05	1,006,200.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	180,000.00	-
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	120,409.03	25,000.00
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI	-	92,000.00
052100100100	MINISTRY OF HEALTH - HQTRS	100,000.00	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT	-	-
052110200100	HOSPITAL MANAGEMENT BOARD	3,323,392.53	127,688,892.94
051702600400	COLLEGE OF HEALTH TECHNOLOGY	16,411,955.00	12,010,500.00
052110400100	CENTRAL MEDICAL STORE	2,345,006.71	2,187,606.16
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	1,000,000.00	-
	<b>SUB - TOTAL SALES - GENERAL 120206</b>	<b>619,165,632.20</b>	<b>425,312,474.06</b>

### INTERNALLY GENERATED REVENUE (IGR) BY MDA'S

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ARROVED ESTIMATES 2022	ACTUAL REVENUE JAN. - DEC. 2022
		₦	₦
	<b>EARNINGS - GENERAL 120207</b>		
023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY	2,000,000.00	-
023100100100	EKITI STATE ELECTRICITY BOARD	200,000.00	-
016101700100	CABINET AND SPECIAL SERVICES DEPARMENT	400,000.00	261,800.00
011102100500	EKITI STATE LIAISON OFFICE -LAGOS	1,000,000.00	849,600.00
011102100100	EKITI STATE LIAISON OFFICE -ABUJA	1,000,000.00	940,000.00
011111200100	GENERAL ADMINISTRATION DEPARTMENT	-	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	4,000,000.00	826,000.00
051702600100	SCHOOL AGRICULTURE AND ENTERPRISE	30,000.00	-
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	10,000,000.00	80,000.00
021510900100	FORESTRY DEPARTMENT/ COMMISSION	14,000,000.00	2,509,473.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES (MIN OF INVESTMENT TRADE & IN	4,000,000.00	2,789,323.00
022200900100	EKITI STATE INVESTMENT PROMOTION AGENCY	50,000,000.00	-
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	-	-
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	200,000.00	2,900.00
023600100200	TOURISM DEVELOPMENT AGENCY	2,500,000.00	-
023600100100	MINISTRY OF TOURISM, ART AND CULTURE	1,250,000.00	1,013,250.00
025200100100	EKITI STATE WATER CORPORATION	5,000,000.00	-
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY	771,049.64	865,200.00
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	103,500,071.92	4,050,000.00
025301000100	STATE HOUSING CORPORATION	16,000,000.00	5,496,257.44
026000100100	BUREAU OF LAND SERVICES	60,000,000.00	14,826,743.79
032600100100	MINISTRY OF JUSTICE	-	-
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &SOCIAL WELFARE - HQTRS	150,000.00	54,000.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	-	-
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	200,000.00	-
051700100500	EDUCATION TRUST FUND	800,000,000.00	546,963,050.47
052100100100	MINISTRY OF HEALTH - HQTRS	6,300,000.00	-
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	643,865,165.42	328,178,455.99
052100200100	EKITI STATE HEALTH INSURANCE SCHEME	-	25,650.00
	<b>SUB - TOTAL EARNINGS - GENERAL 120207</b>	<b>1,726,366,286.98</b>	<b>909,731,703.69</b>

### INTERNALLY GENERATED REVENUE (IGR) BY MDA'S

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ARROVED ESTIMATES 2022 ₦	ACTUAL REVENUE JAN. - DEC. 2022 ₦
	<b>RENT ON GOVERNMENT BUILDINGS 120209</b>		
011111200100	GENERAL ADMINISTRATION DEPARTMENT	-	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	2,000,000.00	-
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	-	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-
023600100100	MINISTRY OF TOURISM, ART AND CULTURE	90,000.00	720,000.00
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	4,400,000.00	3,201,414.00
	<b>SUB - TOTAL RENT ON GOVERNMENT BUILDINGS 120208</b>	<b>6,490,000.00</b>	<b>3,921,414.00</b>
	<b>RENT ON LANDS &amp; OTHER GENERAL 120209</b>		
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	7,500,000.00	1,656,000.00
021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	15,000,000.00	585,200.00
023400400100	EKITI STATE ROAD MAINTENANCE AGENCY (EKROMA)(PUBLIC WORKS CORPORATION)	-	-
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	-	-
025301000100	STATE HOUSING CORPORATION	-	48,066,963.63
026000100100	BUREAU OF LAND SERVICES	10,000,000.00	70,000.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	-	-
	<b>SUB TOTAL RENT ON LANDS &amp; OTHER GENERAL 120209</b>	<b>32,500,000.00</b>	<b>50,378,163.63</b>
	<b>REPAYMENT GENERAL 120210</b>		
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-
	<b>SUB TOTAL REPAYMENT GENERAL 120210</b>	<b>-</b>	<b>-</b>
	<b>INVESTMENT INCOME 120211</b>		
011111300100	EKITI STATE PENSION COMMISSION	-	132,500.00
051700100400	EKITI STATE LIBRARY BOARD	20,000.00	-
	<b>SUB - TOTAL INVESTMENT INCOME 120211</b>	<b>20,000.00</b>	<b>132,500.00</b>
	<b>(B) TOTAL NON TAX REVENUE</b>	<b>8,469,738,294.42</b>	<b>6,865,932,509.57</b>
	<b>(A + B ) GAND TOTAL</b>	<b>18,686,307,854.90</b>	<b>16,748,259,534.93</b>

**NOTE 5: AIDS AND GRANTS**

S/NO	MDAs/DONORS	2022	FINAL BUDGET 2022	VARIANCE	2021	SUPL. NOTE
		₦	₦	₦	₦	
1	MINISTRY OF HEALTH (UNICEF)	16,892,450.00	-		22,498,300.00	
2	MINISTRY OF HEALTH (MALARIA)				-	
3	MINISTRY OF HEALTH (COVID-19)	490,000.00			20,812,205.47	
4	MINISTRY OF HEALTH (BASIC HEALTH PROVISION)				16,996,034.00	
5	MINISTRY OF HEALTH (SAFE 1M SOULS)	-	18,561,774,166.66		1,044,589,522.91	
6	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (UNICEF)	170,893,633.00	-		124,586,672.00	
7	MDGs-CGS TO STATE TRACK (FEDERAL GOVERNMENT)				-	
8	SFTAS	2,509,235,000.00			3,441,320,000.00	
9	PFMU (OTHER INCOME & GCC)	7,270,698,725.78			1,904,990,687.13	
10	COVID & OTHER DONATIONS	-			-	
11	UBEC/SUBEB	4,693,502,101.69			1,519,884,078.86	
	<b>TOTAL</b>	<b>14,661,711,910.47</b>	<b>18,561,774,166.66</b>	<b>(3,900,062,256.19)</b>	<b>8,095,677,500.37</b>	

**NOTE 6: OTHER REVENUE**

S/NO	DETAILS	2022	FINAL BUDGET 2022	VARIANCE	2021	SUPL. NOTE
		₦	₦	₦	₦	
	<b>OTHER REVENUE:</b>					
1	RENT INCOME	-			70,000,000.00	NOTE 6A
2	LAPTOP REPAYMENT	335,270.85			920,864.65	NOTE 6A
3	OJA-OBA PROCEEDS	43,147,500.00	500,000,000.00		508,110,000.00	NOTE 6A
4	Receipt from JAAC	300,000,000.00			-	NOTE 6A
5	WEMA SHARE REFUND	129,230.25			152,094.22	NOTE 6A
6	EKSG SALARY REFUND	18,912,552.97	-		31,430,672.41	NOTE 6B
7	BAIL OUT REFUND BY JACC	94,369,459.44			86,505,337.82	NOTE 6B
8	MDAs' REFUND	102,502,631.20			1,029,011.52	NOTE 6B
9	TAX REFUND BY CONTRACTORS	140,085,066.16			877,274,259.51	NOTE 6B
10	ECA DEDUCTIOND REFUND	1,079,671,147.08			449,862,977.95	NOTE 6B
11	TSA SWEEPING	3,783,762,487.88			17,071,095.70	NOTE 6C
12	REFUND FROM BOND SINKING FUND TRUSTEE	1,904,373,677.00			-	
	<b>TOTAL</b>	<b>7,467,289,022.83</b>	<b>500,000,000.00</b>	<b>6,967,289,022.83</b>	<b>2,042,356,313.78</b>	



**NOTE 7: EMPLOYEES BENEFITS / PERSONNEL ANALYSIS**

**SOURCE: SUPPLEMENTARY NOTE 7A & 7B**

S/NO	MONTH	TOTAL NUMBER CIVIL SERVANT	AMOUNT(₦)	NUMBER SECONDARY SCHOOLS TEACHERS	AMOUNT(₦)	TOTAL NUMBER POLITICAL APPOINTEES	AMOUNT(₦)	TOTAL	AMOUNT(₦)
1	JANUARY	10011	775,801,454.50	8655	712,933,686.51	551	158,539,589.79	19217	1,647,274,730.80
2	FEBRUARY	9965	773,776,014.81	8651	712,933,686.51	553	153,357,074.65	19169	1,640,066,775.97
3	MARCH	9951	774,726,960.81	8601	711,283,730.92	553	150,375,701.29	19105	1,636,386,393.02
4	APRIL	9926	770,347,886.48	8566	710,034,627.65	549	149,907,115.26	19041	1,630,289,629.39
5	MAY	9959	796,855,297.04	8548	718,884,363.55	525	143,331,383.30	19032	1,659,071,043.89
6	JUNE	9955	797,986,297.50	8510	762,253,610.04	538	147,291,014.26	19003	1,707,530,921.80
7	JULY	9916	798,513,569.40	8477	762,060,389.92	539	155,924,942.35	18932	1,716,498,901.67
8	AUGUST	9868	793,279,836.89	8454	750,072,758.06	388	105,987,970.95	18710	1,649,340,565.90
9	SEPTEMBER	9841	786,584,954.39	8423	742,780,564.55	126	58,469,941.69	18390	1,587,835,460.63
10	OCTOBER	9786	784,227,040.52	8397	739,570,834.75	122	49,549,243.17	18305	1,573,347,118.44
11	NOVEMBER	9762	773,522,701.24	8380	737,061,755.45	106	48,944,455.92	18248	1,559,528,912.61
12	DECEMBER	9660	769,867,682.74	8756	752,476,325.85	114	53,117,014.76	18530	1,575,461,023.35
	<b>TOTAL (A)</b>		<b>9,395,489,696.32</b>		<b>8,812,346,333.76</b>		<b>1,374,795,447.39</b>		<b>19,582,631,477.47</b>

**OTHERS:**

<b>CORPERS ALLOWANCE</b>	<b>58,520,443.80</b>
<b>REPATRIATION</b>	<b>17,672,108.91</b>
<b>LOCUM/INTERN</b>	<b>10,849,693.69</b>
<b>NEIGHBORHOOD INSPECTOR</b>	<b>17,760,000.00</b>
<b>TOTAL (B)</b>	<b>104,802,246.40</b>
<b>A+B</b>	<b>19,687,433,723.87</b>
<b>TOTAL SALARY DUE JAN - DEC.,2022</b>	<b>19,687,433,723.87</b>

**NOTE 8: SOCIAL CONTRIBUTIONS**

<b>S/NO</b>	<b>ADMIN CODE</b>	<b>MINISTRIES/DEPARTMENTS/AGENCIES</b>	<b>ACTUAL 2022</b>	<b>FINAL BUDGET 2022</b>	<b>VARIANCE</b>	<b>2021</b>
1	22020650	5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	-	5,000,000.00	5,000,000.00	
2	22020649	ACTUARIAL VALUATION		10,000,000.00	10,000,000.00	
3	22020663	10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	209,455,420.77	79,081,232.31	(130,374,188.46)	156,000,000.00
		<b>TOTAL</b>	<b>209,455,420.77</b>	<b>94,081,232.31</b>	<b>(115,374,188.46)</b>	<b>156,000,000.00</b>

### NOTE 9: SOCIAL BENEFITS

CODE	DETAILS	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	ACTUAL 2021
		₦	₦	₦	₦
210301	PENSION	6,579,770,264.43	6,700,060,102.74	120,289,838.31	6,202,122,924.31
210301	GRATUITY	2,587,320,151.63	559,880,000.00	(2,027,440,151.63)	1,642,891,017.24
210301	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	-	265,800,000.00	265,800,000.00	340,052,445.12
	<b>TOTAL</b>	<b>9,167,090,416.06</b>	<b>7,525,740,102.74</b>	<b>(1,641,350,313.32)</b>	<b>8,185,066,386.67</b>

**NOTE 10: OVERHEAD COST**

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	
			₦	₦	₦	
1	220201	TRAVEL & TRANSPORT- GENERAL	1,872,915,791.24	2,589,362,963.31	716,447,172.07	
2	220202	UTILITIES-GENERAL	594,725,843.36	302,520,000.00	(292,205,843.36)	
3	220203	MATERIALS & SUPPLIES-GENERAL	1,154,701,712.17	726,970,807.19	(427,730,904.98)	
4	220204	MAINTENANCE SERVICES-GENERAL	696,778,243.07	1,419,316,335.23	722,538,092.16	
5	220205	TRAINING GENERAL	402,687,400.72	605,557,700.62	202,870,299.90	
6	220206	OTHER SERVICES- GENERAL	12,596,656,824.88	11,059,572,616.97	(1,537,084,207.91)	
7	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL	961,567,367.60	680,648,933.41	(280,918,434.19)	
8	220208	FUEL & LUBRICANTS- GENERAL	783,424,800.00	619,400,000.00	(164,024,800.00)	
9	220209	FINANCIAL CHARGES- GENERAL	34,472,474.97	-	(34,472,474.97)	
10	220210	MISCELLANEOUS EXPENSES GENERAL	3,338,385,067.33	4,970,711,388.55	1,632,326,321.22	
		<b>TOTAL</b>	<b>22,436,315,525.34</b>	<b>22,974,060,745.28</b>	537,745,219.94	
	<b>GOVERNMENT HOUSE &amp; PROTOCOL</b>					
		2019 Outstanding R/G to GH&P	60,000,000.00			
		2020 Outstanding R/G to GH&P (Part Pmt)	240,000,000.00			
		2019 Outstanding R/G to GH&P	100,000,000.00			
			<b>400,000,000.00</b>			
		<b>GRAND TOTAL</b>	<b>22,036,315,525.34</b>			

	A	B	C	D	E	F	H	I
1				<b>NOTE 11: SUBVENTION/GRANTS TO TERTIARY INSTITUTIONS AND PARASTATALS</b>				
2								
3		<b>S/NO</b>	<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>ACTUAL 2022</b>	<b>FINAL BUDGET 2022</b>	<b>VARIANCE</b>	<b>SUPL. NOTE</b>
4					<b>₦</b>	<b>₦</b>	<b>₦</b>	
5		1	220401	GRANTS TO PARASTATALS	14,558,587,445.50	15,407,200,252.47	848,612,806.97	9
6				<b>TOTAL (A)</b>	<b>14,558,587,445.50</b>	<b>15,407,200,252.47</b>	<b>848,612,806.97</b>	
7								
8					2018 SUBVENTION PAID IN 2022			
9				ESUTH	179,011,316.29			
10				COLLEGE IJERO	20,518,539.54			
11				EKSU	260,000,000.00			
12				BOUESTI	175,868,638.00			
13				CIVIL DEFENCE	583,333.00			
14				NIGERIAN LEGION	150,000.00			
15				JUDICIARY SER COMM	5,432,666.00			
16				JUDICIARY	77,103,546.00			
17				EKITI UNITED FOOTBALL	3,800,000.00			
18				<b>TOTAL ( B)</b>	<b>722,468,038.83</b>			
19								
20				<b>Amount Due for the Year (A-B)</b>	<b>13,836,119,406.67</b>			
21								

**NOTE 12: DEPRECIATION**

<b>S/NO</b>	<b>DETAILS</b>	<b>2022</b>	<b>2021</b>	<b>SUPL. NOTE</b>
		<b>₦</b>	<b>₦</b>	
1	BUILDING	1,929,948,155.91	4,470,842,705.62	15
2	INFRASTRUCTURE	10,380,647,109.50	9,151,147,159.85	15
3	PLANT AND MACHINERY	319,271,063.00	274,147,570.71	15
4	TRANSPORTATION EQUIPMENT	2,155,410,561.03	1,355,672,499.99	15
5	OFFICE EQUIPMENT	1,557,004,415.33	1,400,542,961.66	15
6	FURNITURES AND FITTINGS	595,735,861.40	517,260,662.72	15
7	SPECIALISED ASSETS	156,801,900.14		
8	INVESTMENT PROPERTY	503,699,951.06	719,292,500.00	16
	<b>TOTAL</b>	<b>17,598,519,017.38</b>	<b>17,888,906,060.54</b>	

**NOTE 13: SPECIAL PROGRAMMES/PROJECTS**

SUPPL. NO				
		ACTUAL 2022	FINAL BUDGET 2022	VARIANCE
		₦	₦	₦
10A	Special Programmes/Projects	3,204,531,597.93	13,988,477,289.61	8,230,083,433.01
10B	Projects Finaced by grants	2,553,862,258.67		
	TOTAL	5,758,393,856.60	13,988,477,289.61	8,230,083,433.01

### NOTE 14: PUBLIC DEBT

		ACTUAL 2022	FINAL BUDGET 2022		
CODE	DETAILS	2022	2022	VARIANCE	2021
		₦	₦	₦	₦
	<b>PUBLIC DEBT CHARGES:</b>				
22020647	DEBTS SERVICES ( JUDGEMENT DEBT)	644,654,687.94	705,000,000.00	60,345,312.06	587,771,447.50
22020645	10 Ekiti State IGR Contribution to Local Government Joint Account	170,945,438.38			
22020901	FINANCIAL CHARGES	2,573,614,325.60		(2,573,614,325.60)	1,501,361,665.04
220602	DOMESTIC LOAN INTEREST CHARGES	10,128,262,369.27			5,009,354,434.20
220601	FOREIGN LOAN INTEREST CHARGE	349,327,586.82			345,566,499.64
	ECOLOGICAL FUND (DEDUCTION AT SOURCE)	914,646,712.29			
	<b>TOTAL (A)</b>	<b>14,781,451,120.30</b>	<b>16,623,926,984.00</b>		<b>5,354,920,933.84</b>
	<b>LOANS REPAYMENT</b>				
22060101	FOREIGN LOAN REPAYMENT	1,216,938,132.54			1,250,778,445.12
22060201	DOMESTIC LOAN REPAYMENT	6,308,434,865.14			2,899,980,567.97
	<b>TOTAL (B)</b>	<b>7,525,372,997.68</b>	-	-	<b>4,150,759,013.09</b>
	<b>GRAND TOTAL (A+B)</b>	<b>22,306,824,117.98</b>	-	<b>(22,306,824,117.98)</b>	<b>9,505,679,946.93</b>



# **CASH AND CASH EQUIVALENTS**

## **NOTE 15: RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2022**

S/NO	BANKS	ACCOUNT DETAILS	CLOSING BALANCES ₦
1	Access	CAPITAL 1	-
2	Access	VAT	-
3	Access	TSA FAAC	-
4	Access	E- PAYROLL MDAS	-
5	Access	E- PAYROLL PENSION	-
6	Access	TSA SWEEPING	874,884,149.80
7	Access	CSS	78,197,237.24
8	Access	IGR	-
9	Access	FAAC	3,539,917,238.33
10	Access	COVID-19	-
11	Access	HEALTH INTERVENTION	443,275,573.53
12	DIAMMOND	IGR	-
13	ECO	IGR	-
14	ECO	CAPITAL	418,230.93
15	ECO	COVID-19	-
16	FCMB	SPECIAL PROJECT	-
17	FCMB	IGR	-
18	FIDELITY	IGR	-
19	FIRST	ECOLOGICAL FUND	105,201,797.88
20	FIRST	IGR	-
21	GTB	IGR	-
22	HERITAGE	IGR	67,289,904.58
23	KEYSTONE	IGR	83,796.66
24	POLARIS	CSS	-
25	POLARIS	CRF	166,994,028.75
26	POLARIS	LAPTOP REPAYMENT	-
27	POLARIS	IGR	-
28	PREMIUM TRUST	FAAC	(1,500,561,645.98)
29	PREMIUM TRUST	IGR	684,195,478.60
30	PREMIUM TRUST	TSA	-
31	PROVIDUS	RESERVE	269,732.17
32	STANBIC	CAPITAL	19,262.04
33	STANBIC	IGR	-
34	STERLING	RESERVE FUND	54,405,173.39
35	STERLING	CSS	37,001,708.18

# **CASH AND CASH EQUIVALENTS**

## **NOTE 15: RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2022**

S/NO	BANKS	ACCOUNT DETAILS	CLOSING BALANCES ₦
36	STERLING	CACS REPAYMENT	128,037,068.04
37	STERLING	CACS 2	28,596,851.57
38	STERLING	COVID-19	-
39	STERLING	VAT	131,447,749.93
40	STERLING	CAPITAL	364,456,351.33
41	STERLING	OJA OBA	26,835,929.89
42	STERLING	TSA RESERVE	18,098,140.65
43	STERLING	SEVERANCE	5,885,716.48
44	STERLING	IGR EXPENDITURE	61,115.12
45	UBA	CAPITAL	5,679,204.11
46	UBA	FURNITURE ALLOWANCE	5,459,824.47
47	UBA	IGR EXPENDITURE	(202.88)
48	UBA	COVID - 19 PANDEMIC	350.00
49	UNION	CAPITAL	64,901.59
50	UNION	LAPTOP REPAYMENT	-
51	UNION	RENT	-
52	UNION	IGR EXPENDITURE	-
53	UNITY	CAPITAL	-
54	UNITY	UNSERVICEABLE VEHICLES	-
55	UNITY	COVID 19	3.41
56	UNITY	RESERVE	-
57	UNITY	IGR EXPENDITURE	1,261,214.28
58	WEMA	CAPITAL	-
59	WEMA	NG CARES	106,110.23
60	WEMA	EKSG REMITTANCE	59.75
61	WEMA	DIVIDEND	-
62	WEMA	INTEREST	403,967.36
63	WEMA	COVID -19	-
64	WEMA	RENT OF GOVT. QUARTERS	-
65	WEMA	PROCEED FROM SHARES	479,955.89
66	WEMA	SEPIP	-
67	WEMA	OJA-OBA MODERN MARKET	1,904.00
68	WEMA	CONSOL. DEBT SERVICE	-
69	WEMA	UNICEF GCC	1,883.38
70	WEMA	IGR	-
71	WEMA	SFTAS	16,541,614.59
72	ZENITH	CRF	5,361,180.02
73	ZENITH	IGR EXPENDITURE	-
		<b>TOTAL</b>	<b>5,290,372,559.31</b>

# **CASH AND CASH EQUIVALENTS**

## **NOTE 15: RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2022**

S/NO	BANKS	ACCOUNT DETAILS	CLOSING BALANCES ₦
<b>DOLLAR ACCOUNT</b>			
S/NO			AMOUNT (\$)
1	WEMA	COVID-19 DOLLAR	100
	<b>TOTAL (B) NAIRA VALUE 100 *N448.08</b>		<b>44,808.00</b>

## **EKSG IGR COLLECTION ACCOUNT BALANCES AS AT 31ST DECEMBER, 2022**

1	PAYDIRECT	PAYDIRECT	-
2	REMITTA	REMITTA	-
3	E-TRANSACT	E-TRANSACT	-
4	ACCESS	DRV LICENCE	599,900.00
5	ACCESS	LEGAL FEE	258,931.21
6	ACCESS	TRAFFIC OFFENCE	-
7	ACCESS	EKSG CONS REV ACCOUNT	499,044.05
8	ECO	EKSG IGR COLLECTION ACCOUNT	515,653.81
9	FCMB	EKSG PAYDIRECT ACCT WHT/ STAMP DUTY	113,083,176.93
10	FIDELITY	EKSG REVENUE ACCOUNT	17,615,751.42
11	FIDELITY	EKSG TAXI & BUS FEES	1,236,446.25
12	FIRST	EKSG REVENUE ACCOUNT	2,966,325.00
13	FIRST	EKSG INSURANCE COMM.	-
14	FIRST	EKSG IGR CONSUL ACCT	250,650.00
15	FIRST	EKSG COMM ACCT	-
16	FIRST	EKSG OKADA FEES	-
17	FIRST	EKSG CONSOLIDATED IGR ACCOUNT	3,627,165.59
18	HERITAGE	COMM DEVELOPMENT	95,626,529.55
19	HERITAGE	EKSG CONSOLIDATED IGR ACCOUNT	96,803,894.17
20	KEYSTONE	EKS IGR COLLECTION ACCOUNT	300,162.74
21	POLARIS	EKSG IGR REMITTANCE	712,213.55
22	POLARIS	AUTOREG	-
23	POLARIS	EKSG VEHICLE REG	45,670.88
24	POLARIS	EKSG ONLINE AUTO VEHICLE REG.	-
25	POLARIS	EKSG IGR PAYDIRECT	38,759,423.99
26	POLARIS	EKITI IGR LEAD REMITTANCE	-
27	POLARIS	EKSG IGR ACCOUNT	-
28	PROVIDUS	EKSG IGR CONSOLIDATED	21,342,101.12
29	STANBIC IBTC	EKSGIGR CENTRAL REMIT ACCOUNT	4,456,359.51
30	STERLING	EKSG IGR E-PAY ACCOUNT	1.00
31	STERLING	EKSG IGR REMITTANCE	-
32	UBA	EKSG GOVT. CONS. IGR	10,183,480.13
33	UNION	EKSG TIPPER	-
34	UNION	EKSG CON. ACCOUNT	-
35	WEMA	REVENUE E-PAY ACCOUNT	3,123,325.73

### CASH AND CASH EQUIVALENTS

#### NOTE 15: RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2022

S/NO	BANKS	ACCOUNT DETAILS	CLOSING BALANCES ₦
36	WEMA	EKSG TRYCIRCLE/AKOTO	381,417.95
37	ZENITH	EKSG IGR ACCOUNT	796,423.99
38	ZENITH	EKSG IGR DISTRI ACCT	8,592,344.15
	<b>TOTAL</b>	<b>TOTAL</b>	<b>421,776,392.72</b>

#### RECONCILED CASH BOOK BALANCES OF MDAs AS AT 31/12/2022

1	EDUCATION TRUST FUND		8,642,708.23
2	SUSTAINABLE DEVELOPMENT GOALS OFFICE		303,749.41
3	PROJECT FUND MANAGEMENT UNIT (WORLD BANK ASSISTED PROJECT)		1,592,621,549.97
4	MINISTRY OF HEALTH (WORLD BANK ASSISTED PROJECT) SAFE 1M LIVES		79,879,445.79
5	UNICEF (MINISTRY OF HEALTH (WORLD BANK ASSISTED)		26,904.73
6	MALARIA FUND (MINISTRY OF HEALTH)		-
7	MINISTRY OF HEALTH (COVID-19)		-
8	BASIC HEALTH CARE PROVISION (MINISTRY OF HEALTH)		-
9	PRIMARY HEALTH CARE DEVELOPMENT AGENCY		8,726,739.57
10	UBEC/SUBEB		2,592,359,552.18
	<b>TOTAL [D]</b>		<b>4,282,560,649.88</b>
	<b>TOTAL CASH BOOK BALANCES (A+B+C+D)</b>		<b>9,994,754,409.91</b>

**NOTE 16: RECEIVABLES**

S/NO	BANK	AS AT 31/12/2022	AS AT 31/12/2021	SUPPL. NOTE
		₦	₦	12
1	WEMA SHARES	46,882,982.63	47,164,307.00	
2	ADVANCES	3,185,913,236.96	3,183,114,666.00	
3	NUWSRP- 3 Receivables <i>(41,112,500.01*4 months)</i>	-	164,450,000.04	
4	Loan to other tiers of Government	1,218,937,350.62	1,313,306,810.06	
	<b>TOTAL RECEIVABLE</b>	<b>4,451,733,570.21</b>	<b>4,708,035,783.10</b>	

**NOTE 16: PREPAYMENT  
BOND SINKING FUND ACCOUNT AS AT 31ST DECEMBER , 2022**

	DETAILS	AMOUNT	AMOUNT	TOTAL
		₦	₦	₦
	<b>INFLOWS:</b>			
	Receipt from State Government		10,425,340,773.00	
	Investment Income		66,038,158.00	
	<b>TOTAL INFLOW</b>			<b>10,491,378,931.00</b>
	<b>OUTFLOWS:</b>			
	Payment to Bond Holders		6,051,178,915.00	
	Refund to State Government		2,343,844,290.00	
	Consultants Fee		-	
	Registrars Fees		-	
	Management Fees		22,024,363.00	
	Trusteeship Fees		32,250,000.00	
	Reimbursable Fees		-	
	Bank Charges and Courier		27,774.00	
	Secretariat fee		60,080,415.00	
	<b>TOTAL OUTFLOW</b>	-		<b>8,509,405,757.00</b>
	<b>BALANCE</b>	-	-	<b>1,981,973,174.00</b>

**ADJUSTMENT NOTE**

	Balance as at 01/01/2022	<b>1,439,618,043.00</b>		
	Recovery	-		
	Increase in Bond Sinking Fund Value	542,355,131.00		
	<b>Balance as at 31/12/2022</b>	<b>1,981,973,174.00</b>		

**NOTE 16 : INVENTORIES**

S/NO	CLASSIFICATION BY FUNCTIONS	AS AT 31/12/2022	AS AT 31/12/2021	SUPPL. NOTE
		₦	₦	
1	ENGINEERING STORES	-		
2	MEDICAL STORES	620,000.00		
3	INDUSTRIAL & CHEMICAL STORES	-		
4	AMMUNITIONS	-		
5	FUEL & LUBRICANTS	-		
6	AGRICULTURAL INPUTS	-		
7	FARM STOCK	-		
8	SCHOLASTIC MATERIALS	-		
9	STATIONERIES STORES	241,241.28		
10	PRINTED MATERIALS	95,339,500.00		
11	BUILDING MATERIALS	-		
12	STRATEGIC STOCK PILES	-		
13	UNISSUED CURRENCY	-		
14	STAMPS & OTHER POSTAL SERVICES SUPPLIES HELD FOR SALE	21,000.00		
15	RAIL SPARE STORE	-		
16	SHIP SPARE STORE	-		
17	FURNITURE STORE	-		
18	PLANT/ EQUIPMENT STORE	-		
19	PLANT/ EQUIPMENT SPARE STORE	-		
20	ANIMAL FEED STORE	-		
21	VETERINARY STORE	-		
22	CLASS WARE/APPARATUS STORE	-		
23	LABORATORY EQUIPMENT STORE	-		
24	UNIFORM STORE	-		
25	OTHER STOCKS	-		
26	WORK-IN-PROGRESS (INVENTORIES UNDER	-		
27	WORK-IN-PROGRESS	-		
	<b>TOTAL</b>	<b>97,102,741.28</b>	<b>-</b>	

**NOTE 17: FINANCIAL ASSETS**

S/NO	DETAILS	AS AT 31/12/2022	AS AT 31/12/2021
		₦	₦
1	STOCKS (SHARES IN QUATED COMPANIES)	826,947,249.50	
2			
	<b>TOTAL</b>	<b>826,947,249.50</b>	<b>-</b>

*NOTE: Shares in Quated companies has been recognised as Financial Assets , while Ikun Ekiti Diary Farm and Ire Clay Products has been reclassified as Investment*

**NOTE 18: INVESTMENT**

S/NO	DETAILS	AS AT 31/12/2022	AS AT 31/12/2021
		₦	₦
1	IKUN EKITI DIARY FARM & PRODUCTIONS	988,244,342.00	988,244,342.00
2	IRE CLAY PRODUCTS LTD	186,900,000.00	267,000,000.00
	<b>TOTAL</b>	<b>1,175,144,342.00</b>	<b>1,255,244,342.00</b>

*Note: On the course of recognised Asset, the cost of Ire Clay Products Ltd has reduced from ₦267,000,000.00 to N186,900,000.00 which resulted to deficit of ( ₦80,100,000.00)*

### NOTE 19: CARRYING AMOUNT OF PROPERTY, PLANT & EQUIPMENT

				SUPPL. NOTE
S/NO	DETAILS	2022	2021	
		₦	₦	
1	LAND	21,184,532,650.48	2,983,652,573.04	NOTE 16
2	BUILDING	66,319,320,623.23	61,168,715,095.91	NOTE 16
3	INFRASTRUCTURE	162,555,448,110.25	148,346,096,226.86	NOTE 16
4	PLANT AND MACHINERY	1,780,361,106.82	1,648,397,246.88	NOTE 16
5	TRANSPORTATION EQUIPMENT	3,639,535,413.18	1,796,255,669.00	NOTE 16
6	OFFICE EQUIPMENT	1,312,274,474.40	2,243,433,075.04	NOTE 16
7	FURNITURES AND FITTINGS	407,764,009.39	611,123,877.37	NOTE 16
8	SPECIALISED ASSETS	1,411,217,101.28		
	<b>TOTAL</b>	<b>258,610,453,489.02</b>	<b>218,797,673,764.10</b>	



## NOTE 20: INVESTMENT PROPERTY

S/NO	DETAILS	AMOUNT		SUPPL. NOTE
		<b>2022</b>	<b>2021</b>	
		<b>₦</b>	<b>₦</b>	
	<b>FOUNTAIN HOLDING LTD. :</b>			
1	ALAGBAKA LAND ( CONCESSION )	50,000,000.00	-	
2	FOUNTAIN COURT, OJU OLOBUN, LAGOS ( CONCESSION )	2,621,000,000.00	2,621,000,000.00	
3	OBA ADEJUGBE BUILDERS MARKET ( CONCESSION )	188,000,000.00	-	
4	IKOGOSI WARM SPRING RESORT ( CONCESSION )	503,200,000.00	503,200,000.00	
5	FOUNTAIN HOTEL, ADO-EKITI ( CONCESSION )	151,650,000.00	151,650,000.00	
6	EKITI HOUSE, WUSE ABUJA	8,870,000,000.00	8,870,000,000.00	
7	15, MILVERTON ROAD HOUSE	3,137,000,000.00		
8	OBAFEMI AWOLOWO CIVIC AND CONFERENCE CENTRE	3,330,000,000.00		
9	EKITI PARAPO PAVELION	2,072,000,000.00	2,072,000,000.00	
11	ARCHBISHOP ADETILOYE ABIODUN HALL	168,000,000.00	168,000,000.00	
12	ILASA YAM CONDITION FACILITY	133,000,000.00		
13	MINISTRY OF AGRICULTURE	4,011,147,553.16		
	<b>GRAND TOTAL</b>	<b>25,234,997,553.16</b>	<b>14,385,850,000.00</b>	

### TOTAL INVESTMENT PROPERTY

Less: Land	25,234,997,553.16	14,385,850,000.00
	(50,000,000.00)	-
Depreciable Value	<b>25,184,997,553.16</b>	<b>14,385,850,000.00</b>
Less: Depreciation	(2,661,577,451.06)	(2,157,877,500.00)

### CARRYING AMOUNT (NBV) AS AT 31/12/22

	<b>22,523,420,102.10</b>	<b>12,227,972,500.00</b>
--	--------------------------	--------------------------

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

S/NO	MDAs	CLASSIFICATION	DETAILS	AMOUNT	TOTAL
				₦	₦
	BAL BF			23,890,627,435.50	23,890,627,435.50
	Fountain Holding Ltd	BUILDING	EYITAYO HOUSING ESTATE	123,662,860.00	
					123,662,860.00
		Less:	WIP FINALISED TO PPE		(23,890,627,435.50)
			<b>GRAND TOTAL</b>		<b>123,662,860.00</b>

**NOTE 22: PAYABLES**

S/NO	DETAILS	31-12-22	31-12-21
		<b>₦</b>	<b>₦</b>
1	Salaries and other staff claims	<b>3,939,940,052.15</b>	4,021,971,739.05
2	Pension & Gratuity	<b>13,699,329,574.27</b>	14,798,162,673.74
3	Judgement Debt	<b>398,263,649.60</b>	511,763,649.60
4	Contractors Arrears	<b>1,377,300,579.14</b>	1,415,833,079.14
	<b>TOTAL</b>	<b>19,414,833,855.16</b>	<b>20,747,731,141.53</b>

**NOTE 23: CURRENT PORTION OF BORROWINGS**

S/NO	DETAILS	31-12-22	31-12-21	REF.
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	DOMESTIC LOAN	<b>6,218,862,037.38</b>	6,843,164,319.57	SUPL. NOTE 16A
2	FOREIGN LOAN	1,820,857,075.53	1,700,017,238.66	SUPL. NOTE 16B
	<b>TOTAL</b>	<b>8,039,719,112.91</b>	<b>8,543,181,558.23</b>	

**NOTE 24: LONG TERM BORROWINGS**

S/NO	DETAILS	31-12-22	31-12-21	REF.
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	DOMESTIC LOAN	<b>91,342,575,044.30</b>	78,801,371,523.36	SUPL. NOTE 16A
2	FOREIGN LOAN	45,541,058,812.00	48,108,129,669.22	SUPL. NOTE 16B
	<b>TOTAL</b>	<b>136,883,633,856.30</b>	<b>126,909,501,192.58</b>	

**NOTE 25: STATUTORY ALLOCATION (FAAC) (ACTUAL CASH RECEIVED )**

NOTE	DETAILS	SUPL. NOTE	₦	₦	REMARKS
1	<b>GOVERNMENT SHARE OF FAAC (Statutory Revenue)</b>				
	Net Share of Statutory Allocation from FAAC	1A	17,666,885,512.73		
	Add: Deduction at source for Loan Repayment	1B	16,276,670,254.34	<b>33,943,555,767.07</b>	
	Share of Statutory Allocation - Other Agencies	1C		8,292,680,323.19	
	Share of Statutory Allocation - Excess Crude Oil	1D		-	
	<b>Total (GROSS) FAAC Allocation</b>			<b>42,236,236,090.26</b>	

**NOTE 26: VALUE ADDED TAX (VAT) (ACTUAL CASH RECEIVED )**

2	VALUE ADDED TAX	SUPL. NOTE	₦	₦	
	Share of Value Added Tax (VAT)	2	22,826,395,266.11		
				<b>22,826,395,266.11</b>	

**NOTE 27 : INTERNALY GENERATED REVENUE (IGR)**

ECONOMIC CODE	DETAILS	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	SUPL. NOTE
		₦	₦	₦	
12	<b>NOTE 27</b>				
1201	<b>TAX REVENUE</b>				
1201	<b>Personal Taxes:</b>				
12010101	Pay AsYou Earn	8,816,606,459.16	8,509,969,560.48	306,636,898.68	
12010106	Development Levy	172,817,198.32	350,600,000.00	(177,782,801.68)	
12010110	Withholding Tax	503,782,863.07	700,000,000.00	(196,217,136.93)	
12010112	Direct Assessment	288,669,688.25	450,000,000.00	(161,330,311.75)	
12010113	Capital Gains Tax	59,948.70	5,000,000.00	(4,940,051.30)	
12010114	Tax Audit	77,498,095.26	100,000,000.00	(22,501,904.74)	
12020146	Pool Bettings	-	1,000,000.00	(1,000,000.00)	
12020487	Stamp Duties	22,892,772.60	100,000,000.00	(77,107,227.40)	
12020109	Other Services Taxes	-	-	-	
	<b>TOTAL TAX REVENUE</b>	<b>9,882,327,025.36</b>	<b>10,216,569,560.48</b>	<b>(334,242,535.12)</b>	<b>NOTE 3</b>
	<b>NOTE 28</b>				
	<b>SUPPL.. NOTE 3</b>		-	-	
1202	<b>Non Tax Revenue</b>		-	-	
120201	Licenses General	384,123,244.75	490,800,000.00	(106,676,755.25)	
120204	Fees - General	4,255,198,071.28	4,079,784,494.42	175,413,576.86	
120205	Fines - General	837,055,338.16	1,514,404,242.07	(677,348,903.91)	
120206	Sales - General	425,392,074.06	619,373,270.95	(193,981,196.89)	
120207	Earnings - General	909,731,703.69	1,726,366,286.98	(816,634,583.29)	
120208	Rent On Government Buildings	3,921,414.00	6,490,000.00	(2,568,586.00)	
120209	Rent On Lands & Other General	50,378,163.63	32,500,000.00	17,878,163.63	
120211	Investment Income	132,500.00	20,000.00	112,500.00	
120212	Interest Earned	-	-	-	
	<b>TOTAL NON-TAX REVENUE</b>	<b>6,865,932,509.57</b>	<b>8,469,738,294.42</b>	<b>(1,603,805,784.85)</b>	<b>NOTE 3</b>
	<b>TOTAL</b>	<b>16,748,259,534.93</b>	<b>18,686,307,854.90</b>	<b>(1,938,048,319.97)</b>	

**NOTE29: AIDS AND GRANTS (ACTUAL CASH RECEIVED )**

S/NO	MDAs/DONORS	2022	FINAL BUDGET 2022	VARIANCE	2021	SUPL. NOTE
		₦	₦	₦	₦	
1	MINISTRY OF HEALTH (UNICEF)	16,892,450.00	-		22,498,300.00	
2	MINISTRY OF HEALTH (MALARIA)				-	
3	MINISTRY OF HEALTH (COVID-19)	490,000.00			20,812,205.47	
4	MINISTRY OF HEALTH (BASIC HEALTH PROVISION)				16,996,034.00	
5	MINISTRY OF HEALTH (SAFE 1M SOULS)	-			1,044,589,522.91	
6	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (UNICEF)	170,893,633.00	18,561,774,166.66		124,586,672.00	
7	MDGs-CGS TO STATE TRACK (FEDERAL GOVERNMENT)				-	
8	SFTAS	2,509,235,000.00			3,441,320,000.00	
9	PFMU (OTHER INCOME & GCC)	7,270,698,725.78			1,904,990,687.13	
10	COVID & OTHER DONATIONS				-	NOTE 5
11	UBEC/SUBEB	4,693,502,101.69			1,519,884,078.86	
	<b>TOTAL</b>	<b>14,661,711,910.47</b>	<b>18,561,774,166.66</b>	<b>(3,900,062,256.19)</b>	<b>8,095,677,500.37</b>	

**NOTE 30: OTHER REVENUE (ACTUAL CASH RECEIVED )**

S/NO	DETAILS	2022	FINAL BUDGET 2022	VARIANCE	2021	SUPL. NOTE
		₦	₦	₦	₦	
	<b>OTHER REVENUE:</b>					
1	EKSG SALARY REFUND	18,912,552.97	-		31,430,672.41	NOTE 6B
2	RENT INCOME	-			70,000,000.00	NOTE 6A
3	LAPTOP REPAYMENT	335,270.85			920,864.65	NOTE 6A
4	TSA SWEEPING	3,783,762,487.88			17,071,095.70	NOTE 6C
5	OJA-OBA PROCEEDS	43,147,500.00			508,110,000.00	
6	Receipt from JAAC	300,000,000.00			-	
7	BAIL OUT REFUND BY JACC	94,369,459.44	500,000,000.00		86,505,337.82	NOTE 6B
8	MDAs' REFUND	102,502,631.20			1,029,011.52	
9	WEMA SHARE REFUND	129,230.25			152,094.22	NOTE 6B
10	TAX REFUND BY CONTRACTORS	140,085,066.16			877,274,259.51	
11	ECA DEDUCTIOND REFUND	1,079,671,147.08			449,862,977.95	
12	REFUND FROM BOND SINKING FUND TRUSTEE	1,904,373,677.00			-	
	<b>TOTAL</b>	<b>7,467,289,022.83</b>	<b>500,000,000.00</b>	<b>6,967,289,022.83</b>	<b>2,042,356,313.78</b>	

**NOTE 31: EMPLOYEES BENEFITS (ACTUAL CASH PAYMENT )**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	2022 FINAL BUDGET	PERSONNEL COST	VARIANCE
			N	N	N
	<b>010000000000</b>	<b>Administration Sector</b>			
1	011100100100	Government House And Protocol	149,137,428.59	148,637,973.06	499,455.53
2	011100100200	Deputy Governor's Office	42,531,428.64	41,957,937.28	573,491.36
3	011100300100	Ekiti State Boundary Commission	10,897,218.98	10,807,751.29	89,467.69
4	011100400100	Ekiti State Sustainable Development Goal	19,293,247.61	18,669,221.50	624,026.11
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	27,160,320.55	26,921,996.86	238,323.69
6	011100600100	Ekiti State Emergency Management Agency	11,849,041.52	11,729,283.55	119,757.97
7	011100700100	Ekiti State Bureau Of Public Procurement	39,293,990.64	39,103,183.98	190,806.66
8	011101000100	Office Of Transformation And Strategy	16,300,514.48	17,280,240.63	(979,726.15)
9	011102100100	Ekiti State Liaison Office Abuja	19,483,711.13	17,725,706.76	1,758,004.37
10	011102100500	Ekiti State Liaison Office Lagos	15,493,422.42	15,436,725.15	56,697.27
11	011103300100	Ekiti State Aid Control Agency	15,000,000.00	12,415,372.48	2,584,627.52
12	011103700100	Muslim Pilgrim Board	7,284,510.85	7,049,414.24	235,096.61
13	011103800100	Christian Pilgrim Board	11,400,864.80	11,100,002.51	300,862.29
14	011111200100	General Adminsitration Department	98,349,291.60	98,162,035.84	187,255.76
15	011111300100	Ekiti State Pension Commission	21,375,713.54	20,520,671.24	855,042.30
16	011111300200	Pension Transition Arrangement Department	29,486,109.59	29,348,714.77	137,394.82
17	011113200100	Inter-Governmental And Integration Affairs			-
18	011200100100	Ekiti State House Of Assembly	524,853,390.68	510,407,428.38	14,445,962.30
19	012300100100	Ministry Of Information And Value Orientation	94,279,307.87	93,397,540.43	881,767.44
20	012300300100	Broadcasting Service Of Ekiti State	189,110,935.10	188,379,012.77	731,922.33

**NOTE 31: EMPLOYEES BENEFITS (ACTUAL CASH PAYMENT )**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	2022 FINAL BUDGET	PERSONNEL COST	VARIANCE
			N	N	N
21	012500600100	Office Of Establishment And Service Matters	60,712,403.22	60,141,382.88	571,020.34
22	012500700100	Office Of Capacity Development And Reform	18,689,989.91	18,282,444.62	407,545.29
23	014000100100	Ekiti State Auditor General Office	80,190,840.32	80,093,957.80	96,882.52
24	014000200100	Local Government Auditor General Office	32,643,861.54	32,519,725.82	124,135.72
25	014700100100	Ekiti State Civil Service Commission	37,875,718.07	36,585,460.32	1,290,257.75
26	014800100100	Ekiti State Independence Electoral Commission	81,212,739.71	80,264,488.88	948,250.83
27	016101300200	Political And Economic Affairs	1,812,495,350.30	1,409,091,721.51	403,403,628.79
28	016101700100	Cabinet And Special Services	34,453,147.00	33,510,953.54	942,193.46
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>3,500,854,498.66</b>	<b>3,069,540,348.09</b>	<b>431,314,150.57</b>
	020000000000	<b>ECONOMIC SECTOR</b>			-
29	021500100100	Ministry Of Agriculture And Food Security	404,920,933.62	403,955,449.51	965,484.11
30	021510200100	Agricultural Development Programme	173,869,374.41	172,246,191.42	1,623,182.99
31	021510900100	Ekiti State Forestry Commission	97,517,205.53	96,539,225.15	977,980.38
32	021511000100	Fountain Marketing Agricultural Agency	28,219,278.53	27,100,476.83	1,118,801.70
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	20,151,991.95	19,949,738.98	202,252.97
34	022000100100	Ministry Of Finance	57,804,922.52	57,714,978.74	89,943.78
35	022000700100	Office Of The Accountant General	412,265,049.58	140,739,193.44	271,525,856.14
36	022000701100	Central Internal Audit	14,914,932.74	14,712,305.85	202,626.89
37	022000800100	Ekiti State Board Of Internal Revenue Service	182,924,744.26	168,116,433.16	14,808,311.10
38	022000800200	Signage And Advertisement Agency	9,000,000.00	8,938,637.61	61,362.39
39	022200100100	Ministry Of Investment, Trade And Innovations	176,359,246.34	175,482,865.90	876,380.44



**NOTE 31: EMPLOYEES BENEFITS (ACTUAL CASH PAYMENT )**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	2022 FINAL BUDGET	PERSONNEL COST	VARIANCE
			N	N	N
40	022700100100	Bureau Of Employment, Labour And Productivity	12,180,559.56	11,695,505.47	485,054.09
41	022700700100	Job Creation And Employment Agency	12,075,835.01	11,465,083.58	610,751.43
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	26,203,032.36	25,997,184.69	205,847.67
43	023100100100	Ekiti State Electricity Board	79,177,794.75	78,225,305.60	952,489.15
44	023300100100	Ekiti State Mineral Resources Development Agency	15,704,082.21	15,521,239.18	182,843.03
45	023400100100	Ministry Of Works And Transportation	295,434,015.43	294,614,802.29	819,213.14
46	023400100300	Ekiti State Traffic Management Agency	12,454,870.85	11,976,409.88	478,460.97
47	023400100400	Ekiti State Public Works Corporation	23,130,754.99	22,831,167.86	299,587.13
48	023600100100	Ministry Of Arts, Culture And Tourism Development	94,556,204.13	93,823,878.57	732,325.56
49	023800100100	Ministry Of Budget And Economic Planning	71,402,448.87	70,324,310.31	1,078,138.56
50	023800200100	State Bureau Of Statistics	33,602,385.81	32,656,552.05	945,833.76
51	025000100100	Fiscal Responsibility Commission	12,737,909.45	12,319,340.47	418,568.98
52	025200100100	Ekiti State Water Cooperation	287,554,899.84	285,341,941.55	2,212,958.29
53	025200100200	State Rural Water Supply And Sanitation Agency	34,954,378.40	34,365,989.46	588,388.94
54	025300000000	Ministry Of Housing And Urban Development	71,358,389.39	60,175,811.46	11,182,577.93
55	025301000100	Ekiti State Housing Corporation	84,137,501.93	83,316,972.82	820,529.11
56	026000100100	Bureau Of Lands	52,892,048.49	51,147,640.09	1,744,408.40
57	026000100200	Office Of Surveyor General	35,158,687.71	34,789,250.06	369,437.65
58	026000100400	Urban Renewal Agency	14,525,610.92	14,403,362.22	122,248.70
59	026100100100	Ministry Of Infrastructure And Public Utilities	92,290,893.97	92,106,608.52	184,285.45
		<b>TOTAL ECONOMIC SECTOR</b>	<b>2,939,479,983.55</b>	<b>2,622,593,852.72</b>	<b>316,886,130.83</b>

**NOTE 31: EMPLOYEES BENEFITS (ACTUAL CASH PAYMENT )**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	2022 FINAL BUDGET	PERSONNEL COST	VARIANCE
			N	N	N
	<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>			-
60	031800100100	The Judiciary	-		-
61	031801100100	Ekiti State Judicial Service Commission	-		-
62	032600000000	Ministry Of Justice	205,284,684.48	204,632,273.27	652,411.21
63	032600100100	Ekiti State Citizen's Right		-	-
64	032600100200	Office Of Public Defender	7,575,507.93	7,379,185.22	196,322.71
65	032600100300	Ekiti State Law Reform Commission		-	-
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	<b>212,860,192.41</b>	<b>212,011,458.49</b>	<b>848,733.92</b>
	<b>040000000000</b>	<b>REGIONAL SECTOR</b>			-
66	045102100100	Ministry Of Regional and Special Duties	15,409,130.31	15,118,320.86	290,809.45
67	045102100200	Serve EKS Steering Committee	-		-
68	045102100300	Serve EKS	-		-
69	045102100400	Subvention To Dawn Commission	-		-
		<b>TOTAL REGIONAL SECTOR</b>	<b>15,409,130.31</b>	<b>15,118,320.86</b>	<b>290,809.45</b>

**NOTE 31: EMPLOYEES BENEFITS (ACTUAL CASH PAYMENT )**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	2022 FINAL BUDGET	PERSONNEL COST	VARIANCE
			N	N	N
	<b>050000000000</b>	<b>SOCIAL SECTOR</b>			-
70	051300100100	Ministry Of Youth And Sport Development	22,529,761.32	22,365,711.38	164,049.94
71	051305200100	Ekiti State Sport Council	65,919,357.73	65,198,953.67	720,404.06
72	051305300100	Ekiti State Office Of Disability	20,496,578.87	20,386,250.74	110,328.13
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	80,803,405.26	79,490,221.86	1,313,183.40
74	051700100100	Ministry Of Education, Science And Technology	519,320,054.90	517,457,743.29	1,862,311.61
75	051700100400	Ekiti State Libabry Board	18,355,559.40	17,935,458.72	420,100.68
76	051700100500	Education Trust Funds	17,657,691.12	17,763,740.21	(106,049.09)
77	051700100600	State Universal Basic Education Board	332,175,887.76	333,826,726.80	(1,650,839.04)
78	051701000100	Agency For Adult And Non Formal Education	33,473,135.75	32,746,024.90	727,110.85
79	051702600100	School Of Agriculture And Enterprise Agency	7,559,731.55	7,354,425.09	205,306.46
80	051705300100	Ekiti State Board For Technical And Vocational Education	130,832,320.38	128,524,151.60	2,308,168.78
81	051705400100	Ekiti State Scholarship Board	11,527,010.33	11,029,276.17	497,734.16
82	051705500100	Ekiti State Teaching Service Commission	9,069,218,444.50	8,920,317,178.76	148,901,265.74
83	052100100100	Ministry Of Health And Human Services	264,307,009.82	254,379,838.21	9,927,171.61
84	052100200100	Ekiti State Health Insurance Scheme	20,775,968.78	20,459,156.35	316,812.43
85	052100300100	Primary Healthcare Development	103,769,841.41	106,690,238.07	(2,920,396.66)
86	052110200100	Hospital Management Board	2,884,732,683.35	2,884,712,138.01	20,545.34

**NOTE 31: EMPLOYEES BENEFITS (ACTUAL CASH PAYMENT )**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	2022 FINAL BUDGET	PERSONNEL COST	VARIANCE
			N	N	N
87	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	18,758,255.43	18,653,667.10	104,588.33
88	053500100100	Ministry Of Environment	74,854,997.39	70,438,132.95	4,416,864.44
89	053501600100	State Environmental Protection Agency	17,094,421.34	16,950,025.15	144,396.19
90	053505300100	Ekiti State Waste Management Board	24,303,123.41	23,409,065.45	894,057.96
91	055100100100	Ministry Of Local Government Affairs	38,343,455.65	38,000,142.18	343,313.47
92	055100200100	Bureau Of Chieftaincy Affairs	22,261,994.01	22,250,957.25	11,036.76
93	055100300100	Bureau Of Rural And Community Development	32,704,583.25	33,028,273.40	(323,690.15)
		<b>TOTAL SOCIAL SECTOR</b>	<b>13,831,775,272.71</b>	<b>13,663,367,497.31</b>	<b>168,407,775.40</b>
		<b>SUMMARY OF PERSONNEL COST ON SECTOR</b>			-
	<b>A</b>	<b>ADMINISTRATION SECTOR</b>	<b>3,500,854,498.66</b>	<b>3,069,540,348.09</b>	<b>431,314,150.57</b>
	<b>B</b>	<b>ECONOMIC SECTOR</b>	<b>2,939,479,983.55</b>	<b>2,622,593,852.72</b>	<b>316,886,130.83</b>
	<b>C</b>	<b>LAW AND JUSTICE SECTOR</b>	<b>212,860,192.41</b>	<b>212,011,458.49</b>	<b>848,733.92</b>
	<b>D</b>	<b>REGIONAL SECTOR</b>	<b>15,409,130.31</b>	<b>15,118,320.86</b>	<b>290,809.45</b>
	<b>E</b>	<b>SOCIAL SECTOR</b>	<b>13,831,775,272.71</b>	<b>13,663,367,497.31</b>	<b>168,407,775.40</b>
		<b>TOTAL (A)</b>	<b>20,500,379,077.64</b>	<b>19,582,631,477.47</b>	<b>917,747,600.17</b>
		<b>CORPERS ALLOWANCE</b>	<b>50,000,000.00</b>	<b>58,520,443.80</b>	<b>(8,520,443.80)</b>
		<b>REPATRIATION</b>	<b>5,930,063.46</b>	<b>17,672,108.91</b>	<b>(11,742,045.45)</b>
		<b>LOCUM / INTERN</b>	<b>20,947,032.71</b>	<b>10,849,693.69</b>	<b>10,097,339.02</b>
		<b>NEIGHBORHOOD INSPECTOR</b>		<b>17,760,000.00</b>	<b>(17,760,000.00)</b>
		<b>TOTAL (B)</b>	<b>76,877,096.17</b>	<b>104,802,246.40</b>	<b>(27,925,150.23)</b>
		<b>GRAND TOTAL OF CASH (A+B)</b>	<b>20,577,256,173.81</b>	<b>19,687,433,723.87</b>	<b>889,822,449.94</b>
		<b>UNPAID DEDUCTIONS</b>		<b>(2,288,730,138.78)</b>	
		<b>TOTAL SALARY PAID</b>		<b>17,398,703,585.09</b>	

**NOTE 32: ALLOWANCES & SOCIAL CONTRIBUTION (ACTUAL CASH PAYMENT)**

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2022	FINAL BUDGET 2021	VARIANCE
			₦	₦	₦
1		5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	-	5,000,000.00	-
2		ACTUARIAL VALUATION	-	10,000,000.00	
3		10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	161,791,714.00	79,081,232.31	(82,710,481.69)
		<b>TOTAL</b>	<b>161,791,714.00</b>	<b>94,081,232.31</b>	<b>(82,710,481.69)</b>

**NOTE 33: SOCIAL BENEFITS (ACTUAL CASH PAYMENT)**

CODE	DETAILS	ACTUAL	FINAL BUDGET 2022	VARIANCE	2021
		₦	₦	₦	₦
210301	PENSION	6,818,173,724.62	6,700,060,102.74	(118,113,621.88)	3,033,120,760.21
210301	GRATUITY	100,000,000.00	559,880,000.00	459,880,000.00	277,431,080.12
210301	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	-	265,800,000.00	265,800,000.00	-
	<b>TOTAL</b>	<b>6,918,173,724.62</b>	<b>7,525,740,102.74</b>	<b>(3,155,303,673.25)</b>	<b>3,310,551,840.33</b>

**NOTE 34: PUBLIC DEBT CHARGES (ACTUAL CASH PAYMENT)**

		ACTUAL	FINAL BUDGET 2022	VARIANCE	2021
CODE	DETAILS				
		₦	₦	₦	₦
22020647	SETTLEMENTS OF DEBTS	644,654,687.94	705,000,000.00	60,345,312.06	167,000,000.00
22020645	10 Ekiti State IGR Contribution to Local Government Joint Account	170,945,438.38			
22020901	FINANCIAL CHARGES	2,573,614,325.60	-	-	486,668,852.07
220602	DOMESTIC LOAN INTEREST CHARGES	10,128,262,369.27	16,623,926,984.00	2,658,075,990.02	1,734,570,273.47
220601	FOREIGN LOAN INTEREST CHARGES	349,327,586.82		-	137,200,438.83
	ECOLOGICAL FUND (DEDUCTION AT SOURCE)	914,646,712.29			
	<b>TOTAL</b>	<b>14,781,451,120.30</b>	<b>17,328,926,984.00</b>	<b>2,718,421,302.08</b>	<b>4,820,172,282.86</b>

**NOTE 35: OVERHEAD COST (ACTUAL CASH PAYMENT)**

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	2022 ₦	FINAL BUDGET 2022 ₦	VARIANCE ₦
1	220201	TRAVEL & TRANSPORT- GENERAL	1,872,915,791.24	2,589,362,963.31	716,447,172.07
2	220202	UTILITIES-GENERAL	594,725,843.36	302,520,000.00	(292,205,843.36)
3	220203	MATERIALS & SUPPLIES-GENERAL	1,154,701,712.17	726,970,807.19	(427,730,904.98)
4	220204	MAINTENANCE SERVICES-GENERAL	696,778,243.07	1,419,316,335.23	722,538,092.16
5	220205	TRAINING GENERAL	402,687,400.72	605,557,700.62	202,870,299.90
6	220206	OTHER SERVICES- GENERAL	12,596,656,824.88	11,059,572,616.97	(1,537,084,207.91)
7	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL	961,567,367.60	680,648,933.41	(280,918,434.19)
8	220208	FUEL & LUBRICANTS- GENERAL	783,424,800.00	619,400,000.00	(164,024,800.00)
9	220209	FINANCIAL CHARGES- GENERAL	34,472,474.97	-	(34,472,474.97)
10	220210	MISCELLANEOUS EXPENSES GENERAL	3,338,385,067.33	4,970,711,388.55	1,632,326,321.22
		<b>TOTAL</b>	<b>22,436,315,525.34</b>	<b>22,974,060,745.28</b>	<b>537,745,219.94</b>

**NOTE 36: SUBVENTION/GRANTS TO TERTIARY INSTITUTIONS AND PARASTATALS (ACTUAL CASH PAYMENT)**

<b>S/NO</b>	<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>2022</b>	<b>FINAL BUDGET 2022</b>	<b>VARIANCE</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>
1	220401	GRANTS TO PARASTATALS	14,558,587,445.50	15,407,200,252.47	848,612,806.97
		<b>TOTAL</b>	<b>14,558,587,445.50</b>	<b>15,407,200,252.47</b>	<b>848,612,806.97</b>



**NOTE 37: PURCHASE/CONSTRUCTION OF ASSETS (ACTUAL CASH PAYMENT)**

S/N	Administrative Code	Description	FINAL BUDGET 2022	2022	VARIANCE
			<b>₦</b>	<b>₦</b>	<b>₦</b>
	<b>010000000000</b>	<b>Administration Sector</b>		-	
1	011100100100	Government House And Protocol	195,000,000.00	123,031,825.00	71,968,175.00
2	011100100200	Deputy Governor's Office	7,000,000.00	-	7,000,000.00
3	011100201400	Special Adviser Development Matters	-	-	-
4	011100201500	Ekiti State Special Adviser On Social Investment Programme	-	-	-
5	011100300100	Ekiti State Boundary Commission	12,178,033.47	-	12,178,033.47
6	011100400100	Ekiti State Sustainable Development Goal	141,000,000.00	140,423,669.89	576,330.11
7	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	200,897,560.00	97,102,500.00	103,795,060.00
8	011100600100	Ekiti State Emergency Management Agency	57,000,000.00	-	57,000,000.00
9	011100700100	Ekiti State Bureau Of Public Procurement	430,000,000.00	25,000,000.00	405,000,000.00
10	011101000100	Office Of Transformation And Strategy	3,000,000.00	-	3,000,000.00
11	011102100100	Ekiti State Liaison Office Abuja	22,000,000.00	-	22,000,000.00
12	011102100500	Ekiti State Liaison Office Lagos	5,000,000.00	-	5,000,000.00
13	011103300100	Ekiti State Aid Control Agency	8,000,000.00	-	8,000,000.00
14	011103700100	Muslim Pilgrim Board	1,000,000.00	-	1,000,000.00
15	011103800100	Christian Pilgrim Board	2,000,000.00	-	2,000,000.00
16	0111010100100	Bureau Of Special Projects	905,000,000.00	2,300,491,602.22	(1,395,491,602.22)
17	011111200100	General Adminsitration Department	375,000,000.00	149,886,548.10	225,113,451.90
18	011111200300	Utility Service Department	8,000,000.00	-	8,000,000.00
19	011111300100	Ekiti State Pension Commission	2,000,000.00	-	2,000,000.00
20	011111300200	Pension Transition Arrangement Department	2,000,000.00	-	2,000,000.00
21	011200100100	Ekiti State House Of Assembly	265,488,131.00	26,814,682.05	238,673,448.95
22	011200200100	House Of Assembly Service Commission	90,000,000.00	1,000,000.00	89,000,000.00
23	012300100100	Ministry Of Information And Value Orientation	10,406,517.11	-	10,406,517.11
24	012300300100	Broadcasting Service Of Ekiti State	22,000,000.00	-	22,000,000.00
25	012500100100	Head Of Service	7,000,000.00	-	7,000,000.00
26	012500600100	Office Of Establishment And Service Matters	50,000,000.00	-	50,000,000.00
27	012500700100	Office Of Capacity Development And Reform	-	-	-
28	014000100100	Ekiti State Auditor General Office	3,000,000.00	-	3,000,000.00
29	014000200100	Local Government Auditor General Office	-	-	-
30	014000300100	Ekiti State Audit Service Commission	3,000,000.00	-	3,000,000.00
31	014700100100	Ekiti State Civil Service Commission	3,000,000.00	-	3,000,000.00
32	014800100100	Ekiti State Independence Electoral Commission	5,000,000.00	5,000,000.00	-
33	016100100100	Secretary To The State Government	-	-	-
34	016101300200	Political And Economic Affairs	840,000,000.00	760,650,000.00	79,350,000.00
35	016101300400	Political And Inter-Party	-	-	-
36	016101700100	Cabinet And Special Services	5,000,000.00	3,499,125.00	1,500,875.00
37	016101700300	Ekiti State Security Trust Fund	-	-	-
		<b>SUB TOTAL ADMIN</b>	<b>3,679,970,241.58</b>	<b>4,307,723,940.48</b>	<b>47,070,289.32</b>

**NOTE 37: PURCHASE/CONSTRUCTION OF ASSETS (ACTUAL CASH PAYMENT)**

S/N	Administrative Code	Description	FINAL BUDGET 2022	2022	VARIANCE
			<b>N</b>	<b>N</b>	<b>N</b>
					-
	020000000000	Economic Sector			-
38	021500100100	Ministry Of Agriculture And Food Security	341,000,000.00	288,806,642.23	52,193,357.77
39	021510200100	Agricultural Development Programme	-	-	-
40	021510900100	Ekiti State Forestry Commission	29,000,000.00	8,000,000.00	21,000,000.00
41	021511000100	Fountain Marketing Agricultural Agency	2,500,000.00	-	2,500,000.00
42	021511600100	Fadama Project	486,291,891.43	386,291,891.43	100,000,000.00
43	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-
44	021511800100	Ekiti State Rural Access And Agricultural Marketing Project (Raamp)	-	-	-
45	022000100100	Ministry Of Finance	622,000,000.00	436,760,917.26	185,239,082.74
46	022000700100	Office Of The Accountant General	110,506,182.78	91,140,100.00	19,366,082.78
47	022000701100	Central Internal Audit	4,749,861.44	-	4,749,861.44
48	022000800100	Ekiti State Board Of Internal Revenue Service	24,362,192.55	-	24,362,192.55
49	022000800200	Signage And Advertisement Agency	7,000,000.00	-	7,000,000.00
50	022000800300	Ekiti State Lotteries Commission	-	5,205,000.00	(5,205,000.00)
51	022200100100	Ministry Of Investment, Trade And Innovations	6,000,000.00	850,000.00	5,150,000.00
52	022200900100	Technical Adviser On Ekiti Knowledge Zone	197,000,000.00	1,200,000.00	195,800,000.00
53	022205200100	Ekiti State Investment Promotion Agency	160,000,000.00	30,925,000.00	129,075,000.00
54	022205200200	Ekiti State Community and Social Development Agency	756,646,500.00	596,646,500.00	160,000,000.00
55	022205200300	Ekiti State Social Investment Programme	387,502,990.00	310,563,031.50	76,939,958.50
56	022700100100	Bureau Of Employment, Labour And Productivity	1,500,000.00	-	1,500,000.00
57	022700700100	Job Creation And Employment Agency	197,000,000.00	179,633,203.00	17,366,797.00
58	022800100100	Bureau Of Information, Communication And Technology (ICT)	50,000,000.00	50,567,789.16	(567,789.16)
59	023100100100	Ekiti State Electricity Board	182,000,000.00	111,820,134.59	70,179,865.41
60	023100100300	Ekiti State Office Of Energy Matters	11,850,387.15	-	11,850,387.15
61	023300100100	Ekiti State Mineral Resources Development Agency	12,717,377.24	-	12,717,377.24
62	023400100100	Ministry Of Works And Transportation	13,411,000,000.00	10,495,613,338.18	2,915,386,661.82
63	023400100300	Ekiti State Traffic Management Agency	6,000,000.00	-	6,000,000.00
64	023400100400	Ekiti State Public Works Corporation	120,000,000.00	33,386,570.94	86,613,429.06
65	023400100500	Department Of Public Transportation	-	-	-
66	023600100100	Ministry Of Arts, Culture And Tourism Development	30,000,000.00	4,000,000.00	26,000,000.00
67	023800100100	Ministry Of Budget And Planning	10,232,852,687.74	157,812,500.00	10,075,040,187.74
68	023800200100	State Bureau Of Statistics	9,000,000.00	-	9,000,000.00

**NOTE 37: PURCHASE/CONSTRUCTION OF ASSETS (ACTUAL CASH PAYMENT)**

S/N	Administrative Code	Description	FINAL BUDGET 2022	2022	VARIANCE
			<b>₦</b>	<b>₦</b>	<b>₦</b>
69	025000100100	Fiscal Responsibility Commission	13,000,000.00	2,000,000.00	11,000,000.00
70	025200100100	Ekiti State Water Corporation	248,000,000.00	66,000,000.00	182,000,000.00
71	025200100200	State Rural Water Supply And Sanitation Agency	292,790,000.00	-	292,790,000.00
72	025300100100	Ministry Of Housing And Urban Development	16,731,787.23	1,100,000.00	15,631,787.23
73	025301000100	Ekiti State Housing Corporation	117,278,171.71	-	117,278,171.71
74	026000100100	Bureau Of Lands	408,122,510.61	273,043,992.57	135,078,518.04
75	026000100200	Office Of Surveyor General	25,963,574.46	-	25,963,574.46
76	026000100400	Urban Renewal Agency	1,393,470,532.82	440,000,000.00	953,470,532.82
77	026100100100	Ministry Of Infrastructure And Public Utilities	206,000,000.00	30,519,215.09	175,480,784.91
		<b>SUB TOTAL ECONOMIC</b>	<b>30,119,836,647.16</b>	<b>14,001,885,825.95</b>	<b>16,117,950,821.21</b>
					-
	030000000000	Law & Justice Sector		-	-
78	031800100100	The Judiciary	350,000,000.00	163,450,000.00	186,550,000.00
79	031801100100	Ekiti State Judicial Service Commission	150,000,000.00	-	150,000,000.00
80	032600100100	Ministry Of Justice	10,000,000.00	-	10,000,000.00
81	032600100200	Ekiti State Citizen's Right	-	-	-
82	032600100300	Office Of Public Defender	45,000,000.00	-	45,000,000.00
		<b>SUB TOTAL LAW &amp; JUSTICE</b>	<b>555,000,000.00</b>	<b>163,450,000.00</b>	<b>391,550,000.00</b>
					-
	<b>040000000000</b>	<b>Regional Sector</b>		-	-
83	045102100100	Ministry Of Regional and Special Duties	53,500,000.00	2,640,000.00	50,860,000.00
84	045102100200	Serve EKS Steering Committee		-	-
85	045102100300	Serve EKS		-	-
86	045102100400	Subvention To Dawn Commission		-	-
		<b>SUB TOTAL REGIONAL</b>	<b>53,500,000.00</b>	<b>2,640,000.00</b>	<b>50,860,000.00</b>
					-
	<b>050000000000</b>	<b>Social Sector</b>		-	-
88	051300100100	Ministry Of Youth And Sport Development	16,000,000.00	3,000,000.00	13,000,000.00
89	051305200100	Ekiti State Sport Council	20,000,000.00	-	20,000,000.00
90	051305300100	Ekiti State Office Of Disability	5,000,000.00	404,000.00	4,596,000.00
91	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	194,000,000.00	66,549,500.00	127,450,500.00
92	051700100100	Ministry Of Education, Science And Technology	196,000,000.00	23,838,500.00	172,161,500.00
93	051700100400	Ekiti State Library Board	3,000,000.00	-	3,000,000.00
94	051700100500	Education Trust Funds	5,000,000.00	-	5,000,000.00
95	051700100600	State Universal Basic Education Board (SUBEB)	1,667,000,000.00	119,261,620.00	1,547,738,380.00

**NOTE 37: PURCHASE/CONSTRUCTION OF ASSETS (ACTUAL CASH PAYMENT)**

S/N	Administrative Code	Description	FINAL BUDGET 2022	2022	VARIANCE
			<b>₦</b>	<b>₦</b>	<b>₦</b>
96	051701000100	Agency For Adult And Non Formal Education	900,000.00	-	900,000.00
97	051702600100	School Of Agriculture And Enterprise Agency	2,700,000.00	-	2,700,000.00
98	051702600200	Ekiti State University	-	-	-
99	051702600300	Bamidele Olumilua University Of Education	-	-	-
100	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	-	-	-
101	051702600500	Ekiti State Polytechnic, Isan Ekiti	546,024,607.02	-	546,024,607.02
102	051705300100	Ekiti State Board For Technical And Vocational Education	227,000,000.00	20,000,000.00	207,000,000.00
103	051705400100	Ekiti State Scholarship Board	-	-	-
104	051705500100	Ekiti State Teaching Service Commission	25,000,000.00	-	25,000,000.00
105	052100100100	Ministry Of Health And Human Services	577,500,000.00	277,035,247.03	300,464,752.97
106	052100200100	Ekiti State Health Insurance Scheme	67,000,000.00	-	67,000,000.00
107	052100300100	Primary Healthcare Development	32,000,000.00	5,751,240.00	26,248,760.00
108	052102600100	Ekiti State University Teaching Hospital	306,342,670.90	-	306,342,670.90
109	052110200100	Hospital Management Board	-	-	-
110	052110400100	Ekiti Drugs Health Supplies Management ( Central Medical Stores )	-	-	-
111	053500100100	Ministry Of Environment	90,000,000.00	25,859,125.00	64,140,875.00
112	053501600100	State Environmental Protection Agency	90,000,000.00	2,000,000.00	88,000,000.00
113	053505300100	Ekiti State Waste Management Board	5,000,000.00	-	5,000,000.00
114	055100100100	Ministry Of Local Government Affairs	18,000,000.00	-	18,000,000.00
115	055100200100	Bureau Of Chieftaincy Affairs	15,000,000.00	-	15,000,000.00
116	055100300100	Bureau Of Rural And Community Development	245,000,000.00	15,000,000.00	230,000,000.00
		<b>SUB TOTAL SOCIAL</b>	<b>4,353,467,277.92</b>	<b>558,699,232.03</b>	<b>3,794,768,045.89</b>
				-	-
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>3,679,970,241.58</b>	<b>4,307,723,940.48</b>	<b>(627,753,698.90)</b>
		<b>TOTAL ECONOMIC SECTOR</b>	<b>30,119,836,647.16</b>	<b>14,001,885,825.95</b>	<b>16,117,950,821.21</b>
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	<b>555,000,000.00</b>	<b>163,450,000.00</b>	<b>391,550,000.00</b>
		<b>p</b>	<b>53,500,000.00</b>	<b>2,640,000.00</b>	<b>50,860,000.00</b>
		<b>TOTAL SOCIAL SECTOR</b>	<b>4,353,467,277.92</b>	<b>558,699,232.03</b>	<b>3,794,768,045.89</b>
		<b>TOTAL (A)</b>	<b>38,761,774,166.66</b>	<b>19,034,398,998.46</b>	<b>19,727,375,168.20</b>
					-
		<b>OTHER:</b>			-
	<b>Anex i</b>	WORLD BANK ASSISTED PROJECT( PFMU)		7,235,763,012.25	(7,235,763,012.25)
	<b>Anex ii</b>	EDUCATION TRUST FUND		553,524,194.65	(553,524,194.65)
		SUBEB		3,758,561,218.93	(3,758,561,218.93)
		SDG		356,256.28	
		HEALTH PROJECTS FINANCED BY AIDS & GRANTS		1,010,692,138.22	
		<b>TOTAL (B)</b>		<b>12,558,896,820.33</b>	
		<b>GRAND TOTAL (A+B)</b>	<b>38,761,774,166.66</b>	<b>31,593,295,818.79</b>	
		Less: Non-Capital Cost	13,988,477,289.61	5,758,393,856.60	
		<b>Purchase/Construction of PPE (Fixed Asset)</b>	<b>24,773,296,877.05</b>	<b>25,834,901,962.19</b>	

**NOTE 38: PROCEEDS FROM FOREIGN LOAN**

S/NO	PROJECT	2022	2021
		₦	₦
1	STATE EDUCATION PROGRAME INVESTMENT PROJECT (SEPIP)	-	-
2	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO)	-	-
3	3RD NATIONAL URBAN WATER SECTOR REFORM PROJECT (3RD NUWRP)	-	488,216,565
4	CONDITIONAL CASH TRANSFER	22,951,445.00	76,846,852
5	FADAMA	-	-
6	NEWMAP	3,245,320,750.00	5,131,221,318
7	NASSNP	173,704,034.74	68,754,894
8	RAAMP	207,500,000.00	-
9	IDEA	804,161,855.15	
10	AGILE	2,137,686,604.90	
11	IMPACT	83,000,000.00	-
12	SURWASH	327,850,000.00	-
	<b>TOTAL</b>	<b>7,002,174,689.79</b>	<b>5,765,039,627.88</b>

**NOTE 39: PROCEEDS FROM DOMESTIC LOANS**

S/NO	FACILITY	2022	2021
		₦	₦
1	CBN COVID HEALTH INTERVENTION FUND	-	2,335,471,902.22
2	CBN (DCRR) SCHEME I	-	4,990,766,017.00
3	CBN (DCRR) SCHEME II	-	4,997,140,616.00
4	RESTRUCTURED COMMERCIAL BANK LOANS	-	437,283,644.22
5	CBN- BRIDGING FACILITY	6,075,112,034.63	
	<b>TOTAL</b>	<b>6,075,112,034.63</b>	<b>12,760,662,179.44</b>

**NOTE 40: LOAN REPAYMENTS**

S/NO	DETAILS	2022	2021
		₦	₦
1	Foreign Loan	1,216,938,132.54	1,250,778,445.12
2	Domestic Loan	6,308,434,865.14	2,899,980,567.97
	<b>TOTAL</b>	<b>7,525,372,997.68</b>	<b>4,150,759,013.09</b>

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

2022						2021					
	1A	1B	1C	1D							
MONTH	NET RECEIPT	DEDUCTION AT SOURCE	OTHER FAAC RECEIPTS	SHARE OF EXCESS CRUDE	TOTAL	MONTH	NET RECEIPT	DEDUCTION AT SOURCE	OTHER FAAC RECEIPTS	SHARE OF EXCESS CRUDE	TOTAL
	₦	₦	₦	₦	₦		₦	₦	₦	₦	₦
JANUARY	1,561,397,305.56	1,415,188,631.48	112,324,684.42	-	3,088,910,621.46	JANUARY	1,807,808,330.33	457,974,829.68	59,095,718.00	-	2,324,878,878.01
FEBRUARY	93,508,414.39	1,374,539,400.65	641,466,818.47	-	2,109,514,633.51	FEBRUARY	1,153,071,816.40	1,299,231,459.70	-	-	2,452,303,276.10
MARCH	654,952,154.44	1,321,359,369.70	582,311,709.42	-	2,558,623,233.56	MARCH	1,134,544,668.39	1,005,972,264.42	66,134,528.30	-	2,206,651,461.11
APRIL	1,588,866,316.29	1,358,532,827.87	323,282,356.23	-	3,270,681,500.39	APRIL	1,208,880,681.66	1,008,030,800.17	76,168,284.79	-	2,293,079,766.62
MAY	1,262,012,860.21	1,338,170,281.55	144,936,501.79	-	2,745,119,643.55	MAY	1,466,198,056.09	1,015,156,512.08	399,737,189.66	-	2,881,091,757.83
JUNE	887,105,296.67	1,327,788,225.95	74,969,708.94	-	2,289,863,231.56	JUNE	1,094,554,592.32	1,004,864,846.92	127,876,900.71	306,530,056.93	2,533,826,396.88
JULY	2,139,169,569.23	1,362,460,775.04	65,479,420.32	-	3,567,109,764.59	JULY	1,997,787,516.61	1,370,337,812.96	25,554,958.32	-	3,393,680,287.89
AUGUST	3,154,525,112.72	1,390,578,313.16	94,355,308.68	-	4,639,458,734.56	AUGUST	2,258,212,278.36	1,317,780,219.35	257,515,230.18	-	3,833,507,727.89
SEPTEMBER	1,255,061,142.77	1,337,977,772.46	122,472,846.81	-	2,715,511,762.04	SEPTEMBER	1,419,735,981.00	1,407,966,429.52	94,557,215.20	-	2,922,259,625.72
OCTOBER	1,442,500,975.24	1,343,168,413.97	5,356,597,139.10	-	8,142,266,528.31	OCTOBER	1,865,831,959.80	1,435,142,273.82	25,721,278.36	-	3,326,695,511.98
NOVEMBER	1,135,907,473.10	1,334,678,132.38	545,890,291.59	-	3,016,475,897.07	NOVEMBER	765,389,147.09	1,393,943,639.59	1,026,398,394.59	-	3,185,731,181.27
DECEMBER	2,491,878,892.11	1,372,228,110.13	228,593,537.42	-	4,092,700,539.66	DECEMBER	1,362,534,387.08	1,410,479,969.32	185,510,452.49	-	2,958,524,808.89
TOTAL	17,666,885,512.73	16,276,670,254.34	8,292,680,323.19	-	42,236,236,090.26	TOTAL	17,534,549,415.13	14,126,881,057.53	2,344,270,150.60	306,530,056.93	34,312,230,680.19

**OTHER FAAC RECEIPTS 1C**

MONTH	EXCHANGE RATE GAIN	EXCESS BANK CHARGES	ELECTRONIC MONEY TRANSFER	FOREX EQUALIZATION	NON-OIL REVENUE	SOLID MINREAL	ADDITIONAL FAAC 1	ADDITIONAL FAAC 2	ECOLOGICAL RECEIPTS	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
JANUARY	28,639,525.66	-					2,684,658.71		81,000,500.05	112,324,684.42
FEBRUARY	28,406,704.62	-			613,060,113.85				-	641,466,818.47
MARCH	-	33,541,314.67			490,448,091.08				58,322,303.67	582,311,709.42
APRIL	-	-			-		45,853,173.92	209,323,859.31	68,105,323.00	323,282,356.23
MAY	-	54,509,140.27					11,006,426.50		79,420,935.02	144,936,501.79
JUNE	-	-			-				74,969,708.94	74,969,708.94
JULY									65,479,420.32	65,479,420.32
AUGUST									94,355,308.68	94,355,308.68
SEPTEMBER									122,472,846.81	122,472,846.81
OCTOBER			87,330,472.72		367,836,068.31		4,828,162,882.10		73,267,715.97	5,356,597,139.10
NOVEMBER	31,499,034.70				429,142,079.70				85,249,177.19	545,890,291.59
DECEMBER	38,969,453.87						-		189,624,083.55	228,593,537.42
TOTAL	127,514,718.85	88,050,454.94	87,330,472.72	-	1,900,486,352.94	-	4,887,707,141.23	209,323,859.31	992,267,323.20	8,292,680,323.19

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

MONTH	FOREIGN LOAN	BUDGET SUPPORT	SOFTWARE BOOKS	BOND ISSUANCE PROGRAMME 2	RESTRUCTURING OF COMM. BANK LOAN	SALARY BAIL OUT	HEALTH INTERVENTION	ECOLOGICAL FUND	COMMERCIAL AGRICULTURE	JUDGMENT DEBT	EXCESS CRUDE LOAN	TOTAL
	N	N	N	N	N	N	N	N	N	N	N	N
JANUARY	186,251,942.98	154,908,117.74		491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	80,207,405.49	50,713,329.21		89,972,595.59	1,415,188,631.48
FEBRUARY	186,251,942.98	154,908,117.74		491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	39,558,174.66	50,713,329.21		89,972,595.59	1,374,539,400.65
MARCH	119,376,183.34	154,908,117.74		491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	53,253,903.35	50,713,329.21		89,972,595.59	1,321,359,369.70
APRIL	119,376,183.34	154,908,117.74		491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	79,420,935.02	50,713,329.21	11,006,426.50	89,972,595.59	1,358,532,827.87
MAY	119,376,183.34	154,908,117.74		491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	70,064,815.20	50,713,329.21		89,972,595.59	1,338,170,281.55
JUNE	119,376,183.34	154,908,117.75		491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	59,682,759.59	50,713,329.21		89,972,595.59	1,327,788,225.95
JULY	119,376,183.34	154,908,117.75		491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	94,355,308.68	50,713,329.21		89,972,595.59	1,362,460,775.04
AUGUST	119,376,183.34	154,908,117.75		491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	122,472,846.80	50,713,329.21		89,972,595.59	1,390,578,313.16
SEPTEMBER	119,376,183.34	154,908,117.75		491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	69,872,306.10	50,713,329.21		89,972,595.59	1,337,977,772.46
OCTOBER	119,376,183.34	154,908,117.75		491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	75,062,947.61	50,713,329.21		89,972,595.59	1,343,168,413.97
NOVEMBER	119,376,183.34	154,908,117.75		491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	66,572,666.02	50,713,329.21		89,972,595.59	1,334,678,132.38
DECEMBER	119,376,183.34	154,908,117.75		491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	104,122,643.77	50,713,329.21		89,972,595.59	1,372,228,110.13
TOTAL	1,566,265,719.36	1,858,897,412.95	-	5,897,882,451.60	2,977,843,821.36	1,036,866,804.36	325,029,808.32	914,646,712.29	608,559,950.52	11,006,426.50	1,079,671,147.08	16,276,670,254.34

## SUPPLEMENTARY NOTE 2: VALUE ADDED TAX

MONTH	2022			2021		
	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS
	₦	₦	₦	₦	₦	₦
JANUARY	1,851,113,164.30	-	1,851,113,164.30	1,598,185,414	-	1,598,185,414.27
FEBRUARY	1,792,382,700.17	-	1,792,382,700.17	1,514,243,008	-	1,514,243,007.60
MARCH	1,658,776,802.26	-	1,658,776,802.26	1,432,860,153	-	1,432,860,152.89
APRIL	2,002,821,527.25	-	2,002,821,527.25	1,748,674,105	-	1,748,674,104.84
MAY	1,605,961,851.60	-	1,605,961,851.60	1,683,518,776	-	1,683,518,775.92
JUNE	2,003,887,150.45	-	2,003,887,150.45	1,831,940,630	-	1,831,940,630.26
JULY	2,114,257,405.76	-	2,114,257,405.76	1,558,217,852	-	1,558,217,851.57
AUGUST	1,747,289,429.26	-	1,747,289,429.26	1,459,487,377	-	1,459,487,376.93
SEPTEMBER	2,115,590,651.70	-	2,115,590,651.70	1,610,497,949	-	1,610,497,949.00
OCTOBER	1,866,886,489.12	-	1,866,886,489.12	1,552,941,834	-	1,552,941,834.12
NOVEMBER	2,082,871,847.81	-	2,082,871,847.81	1,563,962,678	-	1,563,962,677.54
DECEMBER	1,984,556,246.43	-	1,984,556,246.43	1,853,787,954	-	1,853,787,953.85
TOTAL	22,826,395,266.11	-	22,826,395,266.11	19,408,317,728.79	-	19,408,317,728.79



		SUPPLEMENTARY NOTE 3: DETAILS OF TAX & NON-TAX REVENUES											
				120101	120201	120204	120205	120206	120207	120208	120209	120211	
S/ NO	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	FINAL BUDGET	Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings -General	Rent On Government Buildings - General	Rent On Land & Others - General	Investment Income	Total Actual
			N	N	N	N	N	N	N	N	N	N	N
		ADMINISTRATION SECTOR											
1	011100100100	Government House And Protocol	-	-	-	-	-	-	-	-	-	-	-
2	011100200800	Special Adviser Communication And Strategy	30,000,000.00	-	-	-	-	-	-	-	-	-	-
3	011100400100	Ekiti State Sustainable Development Goal	2,000,000.00	-	-	-	-	-	-	-	-	-	-
4	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	1,400,000.00	-	-	-	-	-	-	-	-	-	-
5	011100700100	Ekiti State Bureau Of Public Procurement	34,033,259.96	-	-	20,935,000.00	-	-	-	-	-	-	20,935,000.00
6	011102100100	Ekiti State Liaison Office Abuja	1,000,000.00	-	-	-	-	-	940,000.00	-	-	-	940,000.00
7	011102100500	Ekiti State Liaison Office Lagos	1,000,000.00	-	-	-	-	-	849,600.00	-	-	-	849,600.00
8	011103700100	Muslim Pilgrim Board	500,000.00	-	-	-	-	-	-	-	-	-	-
9	011103800100	Christian Pilgrim Board	500,000.00	-	-	-	-	111,000.00	-	-	-	-	111,000.00
10	011110100100	Bureau Of Special Projects	15,000,000.00	-	-	-	-	-	-	-	-	-	-
11	011111200100	General Adminsitration Department	20,056,733.51	-	-	-	-	-	-	-	-	-	-
12	011111200200	Petroleum Product Consumer Protection Agency	300,000.00	-	-	-	160,000.00	-	-	-	-	-	160,000.00
13	011111300100	Ekiti State Pension Commission	-	-	-	-	-	-	-	-	-	132,500.00	132,500.00
14	011111300200	Pension Transition Arrangement Department	3,500,000.00	-	-	-	-	2,434,750.00	-	-	-	-	2,434,750.00
15	011111400100	Chief Press Secretary	-	-	-	-	-	-	-	-	-	-	-
16	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-	-	-	-	-	-	-	-
17	011200100100	Ekiti State House Of Assembly	1,000,000.00	-	-	-	-	-	-	-	-	-	-
18	011200200100	House Of Assembly Service Commission	217,638.75	-	-	-	-	79,600.00	-	-	-	-	79,600.00
19	012300100100	Ministry Of Information And Value Orientation	100,000.00	-	-	-	-	-	-	-	-	-	-
20	012300200100	Government Printing Press	-	-	-	-	-	-	-	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	3,700,000.00	-	-	102,000.00	-	2,206,050.00	-	-	-	-	2,308,050.00
22	012500700100	Office Of Capacity Development And Reform	3,000,000.00	-	-	500.00	-	528,000.00	-	-	-	-	528,500.00
23	014000100100	Ekiti State Auditor General Office	3,000,000.00	-	-	2,254,000.00	-	-	-	-	-	-	2,254,000.00
24	014000200100	Local Government Auditor General Office	1,500,000.00	-	-	-	-	-	-	-	-	-	-
25	014700100100	Ekiti State Civil Service Commission	17,381,300.06	-	-	1,000.00	-	662,800.00	-	-	-	-	663,800.00
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-	-	-	-	-	-	-	-
27	016101700100	Cabinet And Special Services	400,000.00	-	-	-	-	254,000.00	261,800.00	-	-	-	515,800.00
		TOTAL ADMINISTRATION SECTOR	139,588,932.28	-	-	23,292,500.00	160,000.00	6,276,200.00	2,051,400.00	-	-	132,500.00	31,912,600.00

SUPPLEMENTARY NOTE 3: DETAILS OF TAX & NON-TAX REVENUES

S/ NO	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	FINAL BUDGET	120101 Personal Taxes	120201 Licences - General	120204 Fees - General	120205 Fines - General	120206 Sales - General	120207 Earnings -General	120208 Rent On Government Buildings - General	120209 Rent On Land & Others - General	120211 Investment Income	Total Actual
			N	N	N	N	N	N	N	N	N	N	N
		ECONOMIC SECTOR											
28	021500100100	Ministry Of Agriculture And Food Security	120,000,000.00	-	7,341,000.00	6,936,730.50	38,387,560.00	1,420,000.00	826,000.00	-	1,656,000.00	-	56,567,290.50
29	021510200100	Agricultural Development Programme	10,000,000.00	-	-	-	-	-	80,000.00	-	-	-	80,000.00
30	021510900100	Ekiti State Forestry Commission	104,776,642.70	-	7,880,000.00	28,184,745.00	2,367,500.00	410,000.00	2,509,473.00	-	-	-	41,351,718.00
31	021511000100	Fountain Marketing Agricultural Agency	2,000,000.00	-	-	-	-	977,915.40	-	-	-	-	977,915.40
32	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	15,000,000.00	-	-	-	-	-	-	-	585,200.00	-	585,200.00
33	022000100100	Ministry Of Finance	500,000.00	-	-	-	22,500.00	-	-	-	-	-	22,500.00
34	022000700100	Office Of The Accountant General	-	-	-	-	-	-	-	-	-	-	-
35	022000800100	Ekiti State Board Of Internal Revenue Service	10,684,969,560.48	9,882,327,025.36	356,866,544.75	363,045.20	4,627,704.00	-	-	-	-	-	10,244,184,319.31
36	022000800200	Signage And Advertisement Agency	52,000,000.00	-	-	48,870,820.27	-	-	-	-	-	-	48,870,820.27
37	022000800300	Lottery Commission	150,000,000.00	-	-	-	-	71,222,138.00	-	-	-	-	71,222,138.00
38	022200100100	Ministry Of Investment, Trade And Innovations	36,000,000.00	-	-	32,026,060.00	200.00	-	2,789,323.00	-	-	-	34,815,583.00
39	022200600100	Cooperative Department & Coop. College Ijero Ekiti	2,000,000.00	-	-	230,000.00	-	92,000.00	-	-	-	-	322,000.00
40	022200900100	Technical Adviser On Ekiti Knowledge Zone	50,000,000.00	-	-	-	-	-	-	-	-	-	-
41	022201000100	Monitoring And Supervision Of Cooperative Societies	-	-	-	-	-	-	-	-	-	-	-
42	022201800100	State Cooperative Advisory Board	-	-	-	-	-	-	-	-	-	-	-
43	022205200100	Ekiti State Investment Promotion Agency	50,000,000.00	-	-	-	-	-	-	-	-	-	-
44	022700000000	Bureau Of Employment, Labour And Productivity	-	-	-	-	-	-	-	-	-	-	-
45	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-	-	-	-	-	-	-	-
46	023100100100	Ekiti State Electricity Board	657,862.59	-	240,000.00	10,000.00	-	-	-	-	-	-	250,000.00
47	023300100100	Ekiti State Mineral Resources Development Agency	6,182,919.11	-	-	500,000.00	-	-	-	-	-	-	500,000.00
48	023400100100	Ministry Of Works And Transportation	35,528,543.17	-	-	25,565,500.00	61,000.00	-	-	-	-	-	25,626,500.00
49	023400100200	Planning Reseach And Statistics	-	-	-	-	-	-	-	-	-	-	-
50	023400100300	Ekiti State Traffic Management Agency	15,000,000.00	-	-	-	6,756,800.00	-	-	-	-	-	6,756,800.00
51	023400100400	Ekiti State Public Works Corporation	494,633.53	-	-	-	-	-	-	-	-	-	-
52	023400100500	Department Of Public Transportation	-	-	-	-	-	-	-	-	-	-	-
53	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-	-	-	-	-	-	-	-
54	023600100100	Ministry Of Arts, Culture And Tourism Development	1,500,000.00	-	-	-	-	-	1,013,250.00	720,000.00	-	-	1,733,250.00

SUPPLEMENTARY NOTE 3: DETAILS OF TAX & NON-TAX REVENUES

S/ NO	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	FINAL BUDGET	120101 Personal Taxes	120201 Licences - General	120204 Fees - General	120205 Fines - General	120206 Sales - General	120207 Earnings -General	120208 Rent On Government Buildings - General	120209 Rent On Land & Others - General	120211 Investment Income	Total Actual
			N	N	N	N	N	N	N	N	N	N	N
55	023600100200	Tourism Department	2,500,000.00	-	-	-	-	-	-	-	-	-	-
56	023600100300	Council For Art And Culture	-	-	-	-	-	-	-	-	-	-	-
57	025200100100	Ekiti State Water Corporation	20,277,393.10	-	-	35,000.50	-	24,143,901.43	-	-	-	-	24,178,901.93
58	025200100200	State Rural Water Supply And Sanitation Agency	871,049.64	-	-	1,000,500.00	-	-	865,200.00	-	-	-	1,865,700.00
59	025300100100	Ministry Of Housing And Urban Development	204,000,071.92	-	-	78,998,754.25	-	1,697,207.25	4,050,000.00	-	-	-	84,745,961.50
60	025301000100	Ekiti State Housing Corporation	200,435,814.20	-	-	19,141,150.00	500.00	70,030,548.66	5,496,257.44	-	48,066,963.63	-	142,735,419.73
61	026000100100	Bureau Of Lands	400,600,000.00	-	-	349,742,875.22	10,863,800.10	3,109,836.00	14,826,743.79	-	70,000.00	-	378,613,255.11
62	026000100200	Office Of Surveyor General	50,253,602.04	-	-	17,428,384.25	13,217,404.00	-	2,900.00	-	-	-	30,648,688.25
63	026000100400	Urban Renewal Agency	1,000,000.00	-	-	-	-	-	-	-	-	-	-
64	026100100100	Ministry Of Infrastructure And Public Utilities	7,877,038.95	-	-	2,092,000.00	2,615,000.00	-	-	-	-	-	4,707,000.00
		TOTAL ECONOMIC SECTOR	12,224,425,131.43	9,882,327,025.36	372,327,544.75	611,125,565.19	78,919,968.10	173,103,546.74	32,459,147.23	720,000.00	50,378,163.63	-	11,201,360,961.00
		LAW & JUSTICE SECTOR											
65	031800100100	The Judiciary	50,388,861.95	-	-	18,061,959.10	1,890,759.00	-	-	-	-	-	19,952,718.10
66	031801100100	Ekiti State Judicial Service Commission	500,000.00	-	-	431,500.00	-	43,750.00	-	-	-	-	475,250.00
67	032600100100	Ministry Of Justice	250,000,000.00	-	-	141,700.00	99,565,334.47	42,000.00	-	-	-	-	99,749,034.47
		TOTAL LAW & JUSTICE SECTOR	300,888,861.95	-	-	18,635,159.10	101,456,093.47	85,750.00	-	-	-	-	120,177,002.57
		SOCIAL SECTOR											
68	051300100100	Ministry Of Youth And Sport Development	5,000,000.00	-	-	-	10,000.00	-	-	3,201,414.00	-	-	3,211,414.00
69	051305200100	Ekiti State Sport Council	380,000.00	-	-	270,000.00	-	-	-	-	-	-	270,000.00
70	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	6,610,824.76	-	230,000.00	5,307,100.00	246,000.00	-	54,000.00	-	-	-	5,837,100.00
71	051700100100	Ministry Of Education, Science And Technology	85,000,000.00	-	11,565,700.00	7,759,000.00	40,997,161.00	-	-	-	-	-	60,321,861.00
72	051700100400	Ekiti State Libabry Board	87,179.16	-	-	80,500.00	-	-	-	-	-	-	80,500.00
73	051700100500	Education Trust Funds	-	-	-	-	-	-	-	-	-	-	-
74	051700100600	State Universal Basic Education Board (SUBEB )	20,990,185.25	-	-	-	-	-	-	-	-	-	-
75	051701000100	Agency For Adult And Non Formal Education	500,082.48	-	-	150,000.00	-	25,000.00	-	-	-	-	175,000.00
76	051702600100	School Of Agriculture And Enterprise Agency	86,560.87	-	-	-	-	70,000.00	-	-	-	-	70,000.00
77	051705300100	Ekiti State Board For Technical And Vocational Education	500,000.00	-	-	-	140,000.00	-	-	-	-	-	140,000.00
78	051705400100	Ekiti State Scholarship Board	-	-	-	-	-	-	-	-	-	-	-
79	051705500100	Ekiti State Teaching Service Commission	4,269,904.05	-	-	-	-	1,006,200.00	-	-	-	-	1,006,200.00
80	052100100100	Ministry Of Health And Human Services	10,000,000.00	-	-	2,150,000.00	-	-	-	-	-	-	2,150,000.00
81	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-	-	-	25,650.00	-	-	-	25,650.00
82	052100300100	Primary Healthcare Development	-	-	-	-	-	-	-	-	-	-	-
83	052110200100	Hospital Management Board	153,323,392.53	-	-	38,012,794.97	6,315,671.52	127,688,892.94	-	-	-	-	172,017,359.43
84	052110400100	Central Medical Stores	2,345,006.71	-	-	-	-	2,187,606.16	-	-	-	-	2,187,606.16
85	053500000000	Ministry Of Environment	-	-	-	-	-	-	-	-	-	-	-
86	053500100100	Ministry Of Environment	2,700,000.00	-	-	40,000.00	944,500.00	-	-	-	-	-	984,500.00

SUPPLEMENTARY NOTE 3: DETAILS OF TAX & NON-TAX REVENUES													
S/ NO	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	FINAL BUDGET	120101 Personal Taxes	120201 Licences - General	120204 Fees - General	120205 Fines - General	120206 Sales - General	120207 Earnings -General	120208 Rent On Government Buildings - General	120209 Rent On Land & Others - General	120211 Investment Income	Total Actual
			N	N	N	N	N	N	N	N	N	N	N
87	053500100200	Monthly Sanitation Exercise	-	-	-	-	-	-	-	-	-	-	-
88	053500200100	Ekiti State Forestry Commission	-	-	-	-	-	-	-	-	-	-	-
89	053500200200	Monitoring And Task Force On Forest Activities	-	-	-	-	-	-	-	-	-	-	-
90	053501600100	State Environmental Protection Agency	35,000,000.00	-	-	19,196,000.00	600,000.00	-	-	-	-	-	19,796,000.00
91	053505300100	Ekiti State Waste Management Board	12,985,259.19	-	-	-	8,732,733.23	-	-	-	-	-	8,732,733.23
92	055100000000	Ministry Of Local Government Affairs	-	-	-	-	-	-	-	-	-	-	-
93	055100100100	Ministry Of Local Government Affairs	500,000.00	-	-	-	-	-	-	-	-	-	-
94	055100200100	Bureau Of Chieftaincy Affairs	3,000,000.00	-	-	-	2,026,000.00	-	-	-	-	-	2,026,000.00
		TOTAL SOCIAL SECTOR	343,278,395.00	-	11,795,700.00	72,965,394.97	60,012,065.75	130,977,699.10	79,650.00	3,201,414.00	-	-	279,031,923.82
		SUMMARY OF IGR ON SECTOR											
	A	ADMINISTRATION SECTOR	139,588,932.28	-	-	23,292,500.00	160,000.00	6,276,200.00	2,051,400.00	-	-	132,500.00	31,912,600.00
	B	ECONOMIC SECTOR	12,224,425,131.43	9,882,327,025.36	372,327,544.75	611,125,565.19	78,919,968.10	173,103,546.74	32,459,147.23	720,000.00	50,378,163.63	-	11,201,360,961.00
	C	LAW AND JUSTICE SECTOR	300,888,861.95	-	-	18,635,159.10	101,456,093.47	85,750.00	-	-	-	-	120,177,002.57
	D	REGIONAL SECTOR											-
	E	SOCIAL SECTOR	343,278,395.00	-	11,795,700.00	72,965,394.97	60,012,065.75	130,977,699.10	79,650.00	3,201,414.00	-	-	279,031,923.82
		GRAND TOTAL	13,008,181,320.66	9,882,327,025.36	384,123,244.75	726,018,619.26	240,548,127.32	310,443,195.84	34,590,197.23	3,921,414.00	50,378,163.63	132,500.00	11,632,482,487.39

SUPL. NOTE 4 : INTERNAL GENERATED REVENUE BY INSTITUTION AND PARASTATAL

1	012300300100	Broadcasting Service Of Ekiti State	100,674,556.24			100.00		99,155,915.96					99,156,015.96
2	051702600200	Ekiti State University	2,192,771,318.00			2,060,853,313.01	155,047,267.34						2,215,900,580.35
3	051702600300	Bamidele Olumilua University Of Education - Ikere Ekiti	1,420,054,764.10	-	-	1,135,117,920.00	281,676,193.50	-	-		-		1,416,794,113.50
4	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	400,412,812.50			211,497,000.00	159,783,750.00	12,010,500.00					383,291,250.00
5	051702600500	Ekiti State Polytechnic Isan - Ekiti	50,000,000.00			10,523,558.00	-	3,782,462.26					14,306,020.26
6	052102600100	Ekiti State University Teaching Hospital	714,213,083.40			111,187,561.01		328,178,455.99					439,366,017.00
7	051700100500	Education Trust Funds	800,000,000.00					546,963,050.47					546,963,050.47
		TOTAL (B)	5,678,126,534.24	-	-	3,529,179,452.02	596,507,210.84	114,948,878.22	875,141,506.46	-	-	-	5,115,777,047.54
		GRAND TOTAL A+ B	18,686,307,854.90	9,882,327,025.36	384,123,244.75	4,255,198,071.28	837,055,338.16	425,392,074.06	909,731,703.69	3,921,414.00	50,378,163.63	132,500.00	16,748,259,534.93

**SUPPLEMENTARY NOTE 5: COVID & OTHER DONATIONS**

<b>S/NO</b>	<b>DETAILS</b>	
		<b>N</b>
1	GOVERNMENT DONATION	-
2	CORPORATE DONATION	-
3	INDIVIDUAL DONATION	-
	<b>TOTAL</b>	-

**SUPPLEMENTARY NOTE 6A: OTHER REVENUE**

S/NO	MONTHS	RENT	LAPTOP REPAYMENT	WEMA SHARE	OJA OBA PROCEEDS	OTHER (JAAC)	TOTAL
		₦	₦	₦	₦	₦	₦
1	JANUARY		-	30,392.11	2,275,000.00	-	2,305,392.11
2	FEBRUARY		24,973.70	19,744.48	3,548,000.00	-	3,592,718.18
3	MARCH		171,562.77	9,910.82	675,000.00	-	856,473.59
4	APRIL		-	-	675,000.00	-	675,000.00
5	MAY		17,893.91	771.67	6,577,000.00	-	6,595,665.58
6	JUNE		-	771.67	15,250,000.00	300,000,000.00	15,250,771.67
7	JULY			771.67	4,675,000.00	-	4,675,771.67
8	AUGUST		33,321.58	10,875.41	500,000.00	-	544,196.99
9	SEPTEMBER			19,435.81	8,972,500.00	-	8,991,935.81
10	OCTOBER		22,811.88	8,560.40		-	31,372.28
11	NOVEMBER		54,503.32	18,664.14		-	73,167.46
12	DECEMBER		10,203.69	9,332.07		-	19,535.76
	TOTAL	-	335,270.85	129,230.25	43,147,500.00	300,000,000.00	43,612,001.10

**SUPPLEMENTARY NOTE 6B: OTHER REVENUE**

S/NO	MONTHS	EKSG SALARY REFUND	JAAC REFUND	ECA DEDUCTIONS REFUND	MDAs REFUND	TAX REFUND BY CONTRACTORS	TOTAL
		₦	₦	₦	₦	₦	₦
1	JANUARY	478,104.35	-	89,972,595.59			90,450,699.94
2	FEBRUARY	1,983,474.85	7,864,121.62	89,972,595.59			99,820,192.06
3	MARCH	2,598,447.12	7,864,121.62	89,972,595.59		140,085,066.16	100,435,164.33
4	APRIL	1,985,226.23	7,864,121.62	89,972,595.59			99,821,943.44
5	MAY	1,096,419.93	7,864,121.62	89,972,595.59	1,263,020.76		100,196,157.90
6	JUNE	912,149.78	7,864,121.62	89,972,595.59	84,856,680.44		183,605,547.43
7	JULY	2,422,168.17	7,864,121.62	89,972,595.59			100,258,885.38
8	AUGUST	1,934,612.09	15,728,243.24	89,972,595.59	6,555.00		107,642,005.92
9	SEPTEMBER	1,531,956.50	7,864,121.62	89,972,595.59			99,368,673.71
10	OCTOBER	1,361,254.02	7,864,121.62	89,972,595.59			99,197,971.23
11	NOVEMBER	1,099,865.43	7,864,121.62	89,972,595.59	16,376,375.00		115,312,957.64
12	DECEMBER	1,508,874.50	7,864,121.62	89,972,595.59			99,345,591.71
	TOTAL	18,912,552.97	94,369,459.44	1,079,671,147.08	102,502,631.20	140,085,066.16	1,295,455,790.69

## SUPPLEMENTARY NOTE 6C: MDAs TSA SWEEPINGS (INFLOWS)

Transaction Details: Fund transfer - EKSG Bank Account Monitoring System

S/N	SOURCE BANK	SOURCE ACCOUNT NAME	SOURCE ACCOUNT NUMBER	BENEFICIARY ACCOUNT NAME	BENEFICIARY ACCOUNT NUMBER	AMOUNT (₦)
1	ZENITH BANK	EKITI MIN. OF FINANCE OVERHEAD ACCT.	1016063168	EKSG TSA SWEEPING	'0795210033	5,000,000.00
2	STERLING BANK	EKITI OFFICE OF ACCOUNTANT GENERAL OVERHEAD	0072190075	EKSG TSA SWEEPING	'0795210033	6,910,000.00
3	UBA	GOVT. HOUSE & PROTOCOL OTHER CHARGES	1010537810	EKSG TSA SWEEPING	'0795210033	45,000,000.00
4	ECOBANK	GAD OVERHEAD	1682003757	EKSG TSA SWEEPING	'0795210033	20,000,000.00
5	ACCESS BANK	EKITI FDEPUTY GOV. OVERHEAD	0716892166	EKSG TSA SWEEPING	'0795210033	15,000,000.00
6	ZENITH BANK	ELECTRICITY BOARD (ADMIN. CHARGES)	1013751459	EKSG TSA SWEEPING	'0795210033	8,628,000.00
7	ZENITH BANK	EKITI MIN. OF FINANCE OVERHEAD ACCT.	1016063168	EKSG TSA SWEEPING	'0795210033	2,500,000.00
8	ZENITH BANK	POLITICAL & ECONOMIC DEPT. OVERHEAD ACCT.	1016070494	EKSG TSA SWEEPING	'0795210033	166,900,000.00
9	STERLING BANK	EKITI MIN. OF FINANCE AND ECO DEV	0070503985	EKSG TSA SWEEPING	'0795210033	3,577,304,231.88
		TOTAL INFLOWS (A)				3,847,242,231.88

## MDAs TSA SWEEPINGS (OUTFLOWS)

Transaction Details: Fund transfer - EKSG Bank Account Monitoring System

S/N	SOURCE BANK	SOURCE ACCOUNT NAME	SOURCE ACCOUNT NUMBER	BENEFICIARY ACCOUNT NAME	BENEFICIARY ACCOUNT NUMBER	AMOUNT (₦)
1	Access Bank#516633	EKSG TSA SWEEPING	'0795210033	EKITI STATE EDUCATION TRUST FUND	0065279480	63,479,744.00
		TOTAL OUTFLOWS (B)				63,479,744.00

NET RECEIPT (TSA SWEEPING) (A-B)

3,783,762,487.88

**SUPPLEMENTARY NOTE 7A: EMPLOYEES BENEFITS**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	2022 FINAL BUDGET	PERSONNEL TOTAL	VARIANCE
			₦	₦	₦
	10000000000	<b>Administration Sector</b>			
1	011100100100	Government House And Protocol	149,137,428.59	148,637,973.06	499,455.53
2	011100100200	Deputy Governor's Office	42,531,428.64	41,957,937.28	573,491.36
3	011100300100	Ekiti State Boundary Commission	10,897,218.98	10,807,751.29	89,467.69
4	011100400100	Ekiti State Sustainable Development Goal	19,293,247.61	18,669,221.50	624,026.11
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	27,160,320.55	26,921,996.86	238,323.69
6	011100600100	Ekiti State Emergency Management Agency	11,849,041.52	11,729,283.55	119,757.97
7	011100700100	Ekiti State Bureau Of Public Procurement	39,293,990.64	39,103,183.98	190,806.66
8	011101000100	Office Of Transformation And Strategy	16,300,514.48	17,280,240.63	(979,726.15)
9	011102100100	Ekiti State Liaison Office Abuja	19,483,711.13	17,725,706.76	1,758,004.37
10	011102100500	Ekiti State Liaison Office Lagos	15,493,422.42	15,436,725.15	56,697.27
11	011103300100	Ekiti State Aid Control Agency	15,000,000.00	12,415,372.48	2,584,627.52
12	011103700100	Muslim Pilgrim Board	7,284,510.85	7,049,414.24	235,096.61
13	011103800100	Christian Pilgrim Board	11,400,864.80	11,100,002.51	300,862.29
14	011111200100	General Adminsitration Department	98,349,291.60	98,162,035.84	187,255.76
15	011111300100	Ekiti State Pension Commission	21,375,713.54	20,520,671.24	855,042.30
16	011111300200	Pension Transition Arrangement Department	29,486,109.59	29,348,714.77	137,394.82
17	011113200100	Inter-Governmental And Integration Affairs	-		-
18	011200100100	Ekiti State House Of Assembly	524,853,390.68	510,407,428.38	14,445,962.30
19	012300100100	Ministry Of Information And Value Orientation	94,279,307.87	93,397,540.43	881,767.44
20	012300300100	Broadcasting Service Of Ekiti State	189,110,935.10	188,379,012.77	731,922.33
21	012500600100	Office Of Establishment And Service Matters	60,712,403.22	60,141,382.88	571,020.34
22	012500700100	Office Of Capacity Development And Reform	18,689,989.91	18,282,444.62	407,545.29
23	014000100100	Ekiti State Auditor General Office	80,190,840.32	80,093,957.80	96,882.52
24	014000200100	Local Government Auditor General Office	32,643,861.54	32,519,725.82	124,135.72
25	014700100100	Ekiti State Civil Service Commission	37,875,718.07	36,585,460.32	1,290,257.75
26	014800100100	Ekiti State Independence Electoral Commission	81,212,739.71	80,264,488.88	948,250.83
27	016101300200	Political And Economic Affairs	1,812,495,350.30	1,409,091,721.51	403,403,628.79
28	016101700100	Cabinet And Special Services	34,453,147.00	33,510,953.54	942,193.46
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>3,500,854,498.66</b>	<b>3,069,540,348.09</b>	<b>431,314,150.57</b>



**SUPPLEMENTARY NOTE 7A: EMPLOYEES BENEFITS**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	2022 FINAL BUDGET	PERSONNEL TOTAL	VARIANCE
			₦	₦	₦
					-
	020000000000	ECONOMIC SECTOR			-
29	021500100100	Ministry Of Agriculture And Food Security	404,920,933.62	403,955,449.51	965,484.11
30	021510200100	Agricultural Development Programme	173,869,374.41	172,246,191.42	1,623,182.99
31	021510900100	Ekiti State Forestry Commission	97,517,205.53	96,539,225.15	977,980.38
32	021511000100	Fountain Marketing Agricultural Agency	28,219,278.53	27,100,476.83	1,118,801.70
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	20,151,991.95	19,949,738.98	202,252.97
34	022000100100	Ministry Of Finance	57,804,922.52	57,714,978.74	89,943.78
35	022000700100	Office Of The Accountant General	412,265,049.58	140,739,193.44	271,525,856.14
36	022000701100	Central Internal Audit	14,914,932.74	14,712,305.85	202,626.89
37	022000800100	Ekiti State Board Of Internal Revenue Service	182,924,744.26	168,116,433.16	14,808,311.10
38	022000800200	Signage And Advertisement Agency	9,000,000.00	8,938,637.61	61,362.39
39	022200100100	Ministry Of Investment, Trade And Innovations	176,359,246.34	175,482,865.90	876,380.44
40	022700100100	Bureau Of Employment, Labour And Productivity	12,180,559.56	11,695,505.47	485,054.09
41	022700700100	Job Creation And Employment Agency	12,075,835.01	11,465,083.58	610,751.43
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	26,203,032.36	25,997,184.69	205,847.67
43	023100100100	Ekiti State Electricity Board	79,177,794.75	78,225,305.60	952,489.15
44	023300100100	Ekiti State Mineral Resources Development Agency	15,704,082.21	15,521,239.18	182,843.03
45	023400100100	Ministry Of Works And Transportation	295,434,015.43	294,614,802.29	819,213.14
46	023400100300	Ekiti State Traffic Management Agency	12,454,870.85	11,976,409.88	478,460.97
47	023400100400	Ekiti State Public Works Corporation	23,130,754.99	22,831,167.86	299,587.13
48	023600100100	Ministry Of Arts, Culture And Tourism Development	94,556,204.13	93,823,878.57	732,325.56
49	023800100100	Ministry Of Budget And Economic Planning	71,402,448.87	70,324,310.31	1,078,138.56
50	023800200100	State Bureau Of Statistics	33,602,385.81	32,656,552.05	945,833.76
51	025000100100	Fiscal Responsibility Commission	12,737,909.45	12,319,340.47	418,568.98
52	025200100100	Ekiti State Water Corporation	287,554,899.84	285,341,941.55	2,212,958.29
53	025200100200	State Rural Water Supply And Sanitation Agency	34,954,378.40	34,365,989.46	588,388.94
54	025300000000	Ministry Of Housing And Urban Development	71,358,389.39	60,175,811.46	11,182,577.93
55	025301000100	Ekiti State Housing Corporation	84,137,501.93	83,316,972.82	820,529.11

**SUPPLEMENTARY NOTE 7A: EMPLOYEES BENEFITS**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	2022 FINAL BUDGET	PERSONNEL TOTAL	VARIANCE
			₦	₦	₦
56	026000100100	Bureau Of Lands	52,892,048.49	51,147,640.09	1,744,408.40
57	026000100200	Office Of Surveyor General	35,158,687.71	34,789,250.06	369,437.65
58	026000100400	Urban Renewal Agency	14,525,610.92	14,403,362.22	122,248.70
59	026100100100	Ministry Of Infrastructure And Public Utilities	92,290,893.97	92,106,608.52	184,285.45
		<b>TOTAL ECONOMIC SECTOR</b>	<b>2,939,479,983.55</b>	<b>2,622,593,852.72</b>	<b>316,886,130.83</b>
					-
	030000000000	<b>LAW &amp; JUSTICE SECTOR</b>			-
60	031800100100	The Judiciary	-		-
61	031801100100	Ekiti State Judicial Service Commission	-		-
62	032600000000	Ministry Of Justice	205,284,684.48	204,632,273.27	652,411.21
63	032600100100	Ekiti State Citizen's Right	-		-
64	032600100200	Office Of Public Defender	7,575,507.93	7,379,185.22	196,322.71
65	032600100300	Ekiti State Law Reform Commission	-		-
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	<b>212,860,192.41</b>	<b>212,011,458.49</b>	<b>848,733.92</b>
					-
	040000000000	<b>REGIONAL SECTOR</b>			-
66	045102100100	Ministry Of Regional and Special Duties	15,409,130.31	15,118,320.86	290,809.45
67	045102100200	Serve EKS Steering Committee	-		-
68	045102100300	Serve EKS	-		-
69	045102100400	Subvention To Dawn Commission	-		-
		<b>TOTAL REGIONAL SECTOR</b>	<b>15,409,130.31</b>	<b>15,118,320.86</b>	<b>290,809.45</b>
			-		-
	050000000000	<b>SOCIAL SECTOR</b>	-		-
70	051300100100	Ministry Of Youth And Sport Development	22,529,761.32	22,365,711.38	164,049.94
71	051305200100	Ekiti State Sport Council	65,919,357.73	65,198,953.67	720,404.06
72	051305300100	Ekiti State Office Of Disability	20,496,578.87	20,386,250.74	110,328.13
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	80,803,405.26	79,490,221.86	1,313,183.40
74	051700100100	Ministry Of Education, Science And Technology	519,320,054.90	517,457,743.29	1,862,311.61
75	051700100400	Ekiti State Libabry Board	18,355,559.40	17,935,458.72	420,100.68
76	051700100500	Education Trust Funds	17,657,691.12	17,763,740.21	(106,049.09)
77	051700100600	State Universal Basic Education Board	332,175,887.76	333,826,726.80	(1,650,839.04)
78	051701000100	Agency For Adult And Non Formal Education	33,473,135.75	32,746,024.90	727,110.85

**SUPPLEMENTARY NOTE 7A: EMPLOYEES BENEFITS**

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	2022 FINAL BUDGET	PERSONNEL TOTAL	VARIANCE
			₦	₦	₦
79	051702600100	School Of Agriculture And Enterprise Agency	7,559,731.55	7,354,425.09	205,306.46
80	051705300100	Ekiti State Board For Technical And Vocational Education	130,832,320.38	128,524,151.60	2,308,168.78
81	051705400100	Ekiti State Scholarship Board	11,527,010.33	11,029,276.17	497,734.16
82	051705500100	Ekiti State Teaching Service Commission	9,069,218,444.50	8,920,317,178.76	148,901,265.74
83	052100100100	Ministry Of Health And Human Services	264,307,009.82	254,379,838.21	9,927,171.61
84	052100200100	Ekiti State Health Insurance Scheme	20,775,968.78	20,459,156.35	316,812.43
85	052100300100	Primary Healthcare Development	103,769,841.41	106,690,238.07	(2,920,396.66)
86	052110200100	Hospital Management Board	2,884,732,683.35	2,884,712,138.01	20,545.34
87	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	18,758,255.43	18,653,667.10	104,588.33
88	053500100100	Ministry Of Environment	74,854,997.39	70,438,132.95	4,416,864.44
89	053501600100	State Environmental Protection Agency	17,094,421.34	16,950,025.15	144,396.19
90	053505300100	Ekiti State Waste Management Board	24,303,123.41	23,409,065.45	894,057.96
91	055100100100	Ministry Of Local Government Affairs	38,343,455.65	38,000,142.18	343,313.47
92	055100200100	Bureau Of Chieftaincy Affairs	22,261,994.01	22,250,957.25	11,036.76
93	055100300100	Bureau Of Rural And Community Development	32,704,583.25	33,028,273.40	(323,690.15)
		<b>TOTAL SOCIAL SECTOR</b>	<b>13,831,775,272.71</b>	<b>13,663,367,497.31</b>	<b>168,407,775.40</b>
					-
		<b>SUMMARY OF PERSONNEL COST ON SECTOR</b>			-
	<b>A</b>	<b>ADMINISTRATION SECTOR</b>	<b>3,500,854,498.66</b>	<b>3,069,540,348.09</b>	<b>431,314,150.57</b>
	<b>B</b>	<b>ECONOMIC SECTOR</b>	<b>2,939,479,983.55</b>	<b>2,622,593,852.72</b>	<b>316,886,130.83</b>
	<b>C</b>	<b>LAW AND JUSTICE SECTOR</b>	<b>212,860,192.41</b>	<b>212,011,458.49</b>	<b>848,733.92</b>
	<b>D</b>	<b>REGIONAL SECTOR</b>	<b>15,409,130.31</b>	<b>15,118,320.86</b>	<b>290,809.45</b>
	<b>E</b>	<b>SOCIAL SECTOR</b>	<b>13,831,775,272.71</b>	<b>13,663,367,497.31</b>	<b>168,407,775.40</b>
		<b>TOTAL (A)</b>	<b>20,500,379,077.64</b>	<b>19,582,631,477.47</b>	<b>917,747,600.17</b>
	<b>SUPPLEMENTARY NOTE 7B: EMPLOYEES BENEFITS</b>				
		<b>CORPERS ALLOWANCE</b>	<b>50,000,000.00</b>	<b>58,520,443.80</b>	
		<b>REPATRIATION</b>	<b>5,930,063.46</b>	<b>17,672,108.91</b>	
		<b>LOCUM/INTERN</b>	<b>20,947,032.71</b>	<b>10,849,693.69</b>	
		<b>NEIGHBORHOOD INSPECTOR</b>	<b>-</b>	<b>17,760,000.00</b>	
		<b>TOTAL (B)</b>	<b>76,877,096.17</b>	<b>104,802,246.40</b>	
		<b>GRAND TOTAL OF CASH (A+B)</b>	<b>20,577,256,173.81</b>	<b>19,687,433,723.87</b>	

SUPPLEMENTARY NOTE 8: OVERHEAD COST														
S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
			N	N	N	N	N	N	N	N	N	N	N	N
1	011100100100	Government House And Protocol	4,495,000,000.00	912,043,000.00	325,226,500.00	813,710,600.00	331,561,000.00	90,760,000.00	312,580,000.00	126,625,000.00	227,900,000.00	34,315,474.97	1,153,685,293.43	4,328,406,868.40
2	011100100200	Deputy Governor's Office	174,000,000.00	106,803,305.00	-	15,219,165.00	6,983,040.00	3,941,630.00	-	-	-	-	29,216,150.00	162,163,290.00
3	011100200100	Special Adviser On Investment	1,715,045.14	1,049,000.00	-	45,000.00	88,500.00	-	25,000.00	-	217,500.00	-	25,000.00	1,450,000.00
4	011100200200	Special Adviser To The Governor On Federal	8,285,000.00	1,368,000.02	-	475,166.69	541,666.65	266,666.68	-	-	-	-	2,348,499.96	5,000,000.00
5	011100200300	Special Adviser On Allied Matters	3,085,000.00	1,500,000.00	-	-	-	-	-	-	-	-	-	1,500,000.00
6	011100200400	Special Adviser On Tertiary Institutions	2,310,000.00	500,000.00	-	-	-	-	-	-	-	-	1,319,000.00	1,819,000.00
7	011100200500	Senior Special Adviser Trade, and Industry,	-	-	-	-	-	-	-	-	-	-	-	-
8	011100200600	Senior Sepcial Adviser Policy, Startegy And	1,050,000.00	-	-	-	595,000.00	-	350,000.00	-	-	-	105,000.00	1,050,000.00
9	011100200700	Specail Adviser Governor Office	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-	-	-	3,000,000.00
10	011100200800	Special Adviser Communication And	2,000,000.00	-	-	-	437,500.00	-	875,000.00	-	-	-	437,500.00	1,750,000.00
11	011100200900	Special Adviser Policy And Documentation	-	-	-	-	-	-	-	-	-	-	-	-
12	011100201000	Special Adviser Mobilization, Urban	3,500,000.00	-	-	-	1,750,000.00	-	1,050,000.00	-	-	-	700,000.00	3,500,000.00
13	011100201100	Special Adviser NGO	700,000.00	-	-	-	300,000.00	-	150,000.00	-	-	-	150,000.00	600,000.00
14	011100201200	Special Assistant Protocol	1,000,000.00	-	-	-	450,000.00	-	225,000.00	-	-	-	225,000.00	900,000.00
15	011100201300	Senior Special Assistant National Assembly	1,400,000.00	-	-	-	540,000.00	-	120,000.00	-	-	-	540,000.00	1,200,000.00
16	011100201400	Special Adviser Developmentg Matters	-	-	-	-	-	-	-	-	-	-	-	-
17	011100201500	Special Adviser On Social Investment	1,500,000.00	996,000.00	-	40,000.00	48,000.00	-	-	-	-	-	66,000.00	1,150,000.00
18	011100201600	Special Adviser On Economic Matters	2,900,000.00	1,618,000.00	-	175,000.00	323,000.00	-	-	-	-	-	533,000.00	2,649,000.00
19	011100201700	Office Of The Senior Special Assistant	800,000.00	-	-	-	150,000.00	-	150,000.00	-	-	-	300,000.00	600,000.00
20	011100201800	Office Of The SSA (Tourism)	-	-	-	-	-	-	-	-	-	-	-	-
21	011100300100	Ekiti State Boundary Commission	2,000,000.00	555,700.00	-	106,500.00	133,800.00	-	-	-	-	-	4,000.00	800,000.00
22	011100300200	Boundary Technical Committee	3,000,000.00	1,682,000.00	-	45,000.00	150,000.00	150,000.00	-	-	-	-	-	2,027,000.00
23	011100400100	Ekiti State Sustainable Development Goal	8,000,000.00	4,977,000.00	-	329,000.00	410,800.00	98,000.00	-	-	-	-	947,700.00	6,762,500.00
24	011100400200	Development Relation	500,000.00	-	-	-	-	-	-	-	-	-	320,000.00	320,000.00
25	011100400300	CGS To LGAs Track	3,000,000.00	756,000.00	-	-	156,900.00	-	-	-	-	-	207,100.00	1,120,000.00

SUPPLEMENTARY NOTE 8: OVERHEAD COST														
S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
			N	N	N	N	N	N	N	N	N	N	N	N
26	011100500100	Ekiti State Micro Finance And Enterprise	10,000,000.00	4,573,120.00	-	366,680.00	1,953,500.00	510,740.00	-	-	-	-	18,460.00	7,422,500.00
27	011100500200	Ekiti State Enterprise Development Agency	1,200,000.00	602,400.00	-	56,900.00	18,700.00	-	8,000.00	-	-	-	-	686,000.00
28	011100600100	Ekiti State Emergency Management Agency	5,000,000.00	1,623,000.00	-	1,652,000.00	521,000.00	870,000.00	-	-	-	-	159,000.00	4,825,000.00
29	011100600200	Control Monitoring And Disaster Site	600,000.00	490,000.00	-	-	-	-	-	-	-	-	-	490,000.00
30	011100700100	Ekiti State Bureau Of Public Procurement	6,400,000.00	1,480,000.00	-	240,000.00	520,000.00	200,000.00	-	-	-	-	640,000.00	3,080,000.00
31	011100700200	Supervision And Monitoring Of Projects	3,900,000.00	1,510,000.00	-	320,000.00	400,000.00	80,000.00	-	-	-	-	-	2,310,000.00
32	011100800100	Office Of Economic Preservation And	600,000.00	335,000.00	-	100,000.00	-	-	-	-	-	-	-	435,000.00
33	011100800200	Safe City Office Of	7,000,000.00	1,570,000.00	-	1,059,000.00	949,000.00	580,000.00	-	-	-	-	1,410,000.00	5,568,000.00
34	011101000100	Transformation And	5,080,000.00	1,687,400.00	-	245,000.00	166,600.00	-	-	-	-	-	861,000.00	2,960,000.00
35	011101000200	Civil Service Transformation	1,080,000.00	50,000.00	-	82,000.00	198,000.00	-	-	-	-	-	230,000.00	560,000.00
36	011102100100	Ekiti State Liaison Office Abuja	31,494,308.88	8,654,500.00	5,792,459.00	465,600.00	12,388,972.81	459,000.00	-	-	-	-	9,256,400.00	37,016,931.81
37	011102100200	Ekiti State Governor Lodge Abuja	2,700,000.00	605,000.00	-	35,000.00	741,000.00	30,000.00	-	-	-	-	1,163,000.00	2,574,000.00
38	011102100300	Deputy Governor Lodge Abuja	1,200,000.00	345,600.00	130,000.00	230,000.00	353,900.00	-	-	-	-	-	110,500.00	1,170,000.00
39	011102100400	Maintenance Of Liaison Office Staff Qrtners	1,200,000.00	265,000.00	-	-	490,000.00	-	-	-	-	-	415,000.00	1,170,000.00
40	011102100500	Ekiti State Liaison Office Lagos	17,800,000.00	11,142,000.00	-	810,000.00	350,000.00	120,000.00	-	-	-	-	1,070,000.00	13,492,000.00
41	011102100600	Ekiti State Liaison Office Akure	2,000,000.00	89,000.00	-	160,000.00	619,000.00	-	-	-	-	-	347,000.00	1,215,000.00
42	011103300100	Ekiti State Aid Control Agency	7,000,000.00	583,500.00	85,000.00	-	110,000.00	50,000.00	32,100.00	2,500,000.00	-	-	21,400.00	3,382,000.00
43	011111300300	Pension Department	1,200,000.00	400,200.00	-	66,200.00	73,810.00	58,000.00	-	-	-	-	561,790.00	1,160,000.00
44	011103700100	Muslim Pilgrim Board	16,700,000.00	122,500.00	-	147,000.00	196,000.00	24,500.00	-	-	-	-	-	490,000.00
45	011103800100	Christian Pilgrim Board	20,000,000.00	197,700.00	-	46,900.00	68,200.00	-	11,300,000.00	-	-	-	87,200.00	11,700,000.00
46	011110100100	Bureau Of Special Projects	6,500,000.00	5,773,000.00	-	177,000.00	328,000.00	-	-	-	-	-	-	6,278,000.00
47	011110500100	Office Of The Chief Of Staff	38,400,000.00	7,500,000.00	-	2,100,000.00	4,080,000.00	4,080,000.00	3,000,000.00	-	-	-	11,280,000.00	32,040,000.00
48	011111100100	Public Private Partnership	840,000.00	-	-	282,500.00	26,500.00	-	-	-	-	-	97,000.00	406,000.00
49	011111200100	General Adminsitration Department	503,000,000.00	21,777,870.00	-	1,760,410.00	80,051,165.00	402,000.00	-	-	341,139,000.00	-	2,910,320.00	448,040,765.00
50	011111200200	Petroleum Product Consumer Protection	5,000,000.00	2,437,700.00	-	30,000.00	62,300.00	-	-	-	-	-	150,000.00	2,680,000.00
51	011111200300	Utility Service Department	800,000.00	571,200.00	-	63,800.00	35,000.00	-	-	-	-	-	-	670,000.00
52	011111200400	Government Asset Unit	3,200,000.00	1,569,400.00	-	99,700.00	319,300.00	25,000.00	-	-	-	-	126,600.00	2,140,000.00

SUPPLEMENTARY NOTE 8: OVERHEAD COST														
S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
			N	N	N	N	N	N	N	N	N	N	N	N
53	011111200500	Office Of Chief Of Protocol (Scop)	-	-	-	-	-	-	-	-	-	-	-	-
54	011111200600	Maintenance Of Governor's Lodge	3,000,000.00	-	-	-	80,000.00	-	160,000.00	-	-	-	160,000.00	400,000.00
55	011111200700	Secretariat, Office of the Governor	10,000,000.00	-	-	-	4,800,000.00	-	4,800,000.00	-	-	-	1,100,000.00	10,700,000.00
56	011111200800	AUDA-NEPAD Open Governor Partnership (OGP)	600,000.00	201,000.00	-	-	-	134,000.00	-	-	-	-	-	335,000.00
57	011111200900	3 SSAs Special Projects (for 3 Senatorial)	1,000,000.00	268,000.00	-	-	201,000.00	201,000.00	-	-	-	-	-	670,000.00
58	011111201000	SSA Diaspora	3,000,000.00	-	-	-	-	-	-	-	-	-	-	-
59	011111201100	SSA Statistics	-	-	-	-	-	-	-	-	-	-	-	-
60	011111201200	SSA Development Partnership	2,000,000.00	-	-	-	437,500.00	-	437,500.00	-	-	-	875,000.00	1,750,000.00
61	011111201300	Citizenship Engagement Office	3,500,000.00	700,000.00	-	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	3,500,000.00
62	011111201300	Ekiti State Pension Commission	16,367,000.00	3,000,000.00	-	4,200,000.00	3,894,800.00	3,193,500.00	-	-	-	-	1,971,700.00	16,260,000.00
63	011111300100	Pension Transition Arrangement	4,500,000.00	1,137,680.00	-	1,152,990.00	109,700.00	100,500.00	-	-	-	-	529,130.00	3,030,000.00
64	011111300200	Chief Press Secretary	35,000,000.00	3,870,000.00	-	1,035,000.00	2,430,000.00	1,305,000.00	1,890,000.00	-	-	-	24,394,500.00	34,924,500.00
65	011111400100	Inter-Governmental And Integration Affairs	4,000,000.00	990,000.00	-	120,000.00	2,870,000.00	-	-	-	-	-	200,000.00	4,180,000.00
66	011113200100	Ekiti State House Of Assembly	1,437,512,053.47	322,829,495.00	-	714,000.00	61,427,320.00	215,546,000.00	18,011,674.40	-	-	-	304,923,185.00	923,451,674.40
67	011200100100	House Of Assembly Service Commission	75,910,270.86	9,859,400.00	-	1,220,500.00	2,672,300.00	1,938,300.00	-	-	-	-	2,159,500.00	17,850,000.00
68	011200200100	Ministry Of Information And Value Orientation	20,882,530.00	1,796,000.00	-	159,000.00	275,000.00	-	-	-	-	-	3,240,000.00	5,470,000.00
69	012300100100	Broadcasting Service Of Ekiti State	120,484,000.00	190,000.00	-	275,343.08	159,246.54	20,000.00	99,155,915.96	-	25,230,000.00	-	18,950.00	125,049,455.58
70	012300300100	Head Of Service	36,041,000.00	26,241,750.00	-	2,815,750.00	1,963,000.00	280,500.00	-	-	-	-	1,654,000.00	32,955,000.00
71	012500100100	Public Service Coordinating Unit	2,280,000.00	520,000.00	140,000.00	533,000.00	460,000.00	-	-	-	-	-	570,000.00	2,223,000.00
72	012500500100	Office Of Establishment And Service Matters	40,000,000.00	11,740,000.00	-	7,801,000.00	2,546,000.00	360,000.00	-	-	-	-	14,204,000.00	36,651,000.00
73	012500600100	Establishment And Management Services	2,000,000.00	671,000.00	-	138,000.00	260,000.00	56,000.00	-	-	-	-	35,000.00	1,160,000.00
74	012500600200	Staff Matter And Industrial Relation	1,500,000.00	444,000.00	-	63,000.00	39,000.00	34,000.00	-	-	-	-	-	580,000.00
75	012500600300	Labour And Industrial Relation	29,000,000.00	15,549,000.00	-	5,620,000.00	1,348,000.00	560,000.00	-	-	-	-	4,980,000.00	28,057,000.00
76	012500600400	hosting of public service games	1,000,000.00	290,000.00	-	-	-	-	-	-	-	-	-	290,000.00
77	012500600500													

SUPPLEMENTARY NOTE 8: OVERHEAD COST														
S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
			N	N	N	N	N	N	N	N	N	N	N	N
78	012500600600	Peer Review Service Programme For HOS	3,000,000.00	232,000.00	-	290,000.00	-	1,218,000.00	-	-	-	-	-	1,740,000.00
79	012500600700	Staff Housing Loan Board	600,000.00	150,000.00	-	120,000.00	-	-	-	-	-	-	20,000.00	290,000.00
80	012500600800	Nigeria Legion	-	-	-	-	-	-	-	-	-	-	-	-
81	012500700100	Office Of Capacity Development And	7,000,000.00	1,902,450.00	-	663,025.00	1,753,475.00	-	400,000.00	-	-	-	335,500.00	5,054,450.00
82	012500700200	Training And Man Power Department	1,000,000.00	211,975.00	-	112,500.00	111,025.00	25,000.00	-	-	-	-	29,500.00	490,000.00
83	012500700300	Staff Development Centre	1,000,000.00	332,200.00	-	75,500.00	4,800.00	-	-	-	-	-	77,500.00	490,000.00
84	014000100100	Ekiti State Auditor General Office	30,000,000.00	17,023,100.00	-	3,868,595.00	1,387,920.00	2,890,900.00	-	-	-	-	3,231,985.00	28,402,500.00
85	014000100200	Pension And Grautities	600,000.00	135,000.00	-	100,000.00	100,000.00	150,000.00	-	-	-	-	-	485,000.00
86	014000100300	Government Account Management Units	600,000.00	135,000.00	-	100,000.00	100,000.00	150,000.00	-	-	-	-	-	485,000.00
87	014000100400	Auditing Of Secondary Schools In Ekiti	3,600,000.00	785,000.00	-	410,000.00	820,000.00	895,000.00	-	-	-	-	-	2,910,000.00
88	014000100500	Monitoring And Special Audit Department	1,200,000.00	235,000.00	-	200,000.00	250,000.00	-	-	-	-	-	285,000.00	970,000.00
89	014000200100	Local Government Auditor General Office	10,000,000.00	500,000.00	-	2,915,000.00	1,300,000.00	1,316,500.00	-	-	-	-	450,000.00	6,481,500.00
90	014000300100	Ekiti State Audit Service Commission	11,000,000.00	4,100,000.00	-	2,800,000.00	800,000.00	1,000,000.00	-	-	-	-	-	8,700,000.00
91	014500100100	Public Complaint Commission	510,000.00	133,500.00	-	97,900.00	124,600.00	44,500.00	-	-	-	-	44,500.00	445,000.00
92	014700100100	Ekiti State Civil Service Commission	15,000,000.00	7,278,760.00	-	1,631,000.00	503,900.00	-	-	-	-	-	5,806,340.00	15,220,000.00
93	014700100200	Personnel Department	1,500,000.00	487,500.00	-	205,700.00	55,500.00	-	-	-	-	-	67,300.00	816,000.00
94	014700100300	Appointment Department	1,500,000.00	440,400.00	-	140,900.00	141,000.00	-	-	-	-	-	93,700.00	816,000.00
95	014800100100	Ekiti State Independence Electoral	5,000,000.00	4,129,600.00	-	309,800.00	300,600.00	100,000.00	-	-	-	-	60,000.00	4,900,000.00
96	016100100100	Secretary To The State Government	42,200,000.00	9,409,242.40	-	4,866,818.20	11,068,636.46	2,583,333.36	-	-	-	-	9,676,969.58	37,605,000.00
97	016101300200	Political And Economic Affairs	1,716,802,000.00	374,110.68	-	2,872,400.00	2,620,000.00	369,998.00	-	-	-	-	1,111,987,373.68	1,118,223,882.36
98	016101300300	Economic P & E	1,200,000.00	-	-	-	-	-	-	-	-	-	1,070,000.00	1,070,000.00
99	016101300400	Political And Inter-Party	20,000,000.00	3,488,383.92	-	1,624,640.78	1,533,295.84	707,272.56	-	-	-	-	5,696,406.90	13,050,000.00
100	016101300500	Quarterly Legisltative Executive	600,000.00	-	-	-	-	-	-	-	-	-	250,000.00	250,000.00
101	016101300600	Policy And Strategy	600,000.00	-	-	-	-	-	-	-	-	-	250,000.00	250,000.00
102	016101300700	NIREC	2,400,000.00	1,970,000.00	-	-	-	-	-	-	-	-	-	1,970,000.00
103	016101300800	Parastatals Affair Department	6,000,000.00	2,111,753.26	-	548,268.40	559,437.24	142,857.12	-	-	-	-	1,987,683.98	5,350,000.00
104	016101700100	Cabinet And Special Services	55,000,000.00	6,910,000.00	-	9,604,270.00	4,975,780.00	4,140,000.00	10,820,000.00	-	-	-	12,472,290.00	48,922,340.00

SUPPLEMENTARY NOTE 8: OVERHEAD COST														
S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
			N	N	N	N	N	N	N	N	N	N	N	N
105	016101700300	Ekiti State Security Trust Fund	2,000,000.00	1,600,000.00	-	-	-	-	-	-	-	-	-	1,600,000.00
106	016101700400	Maintenance of Exco Chamber	2,228,000.00	-	-	429,000.00	1,608,280.00	-	-	-	-	-	-	2,037,280.00
		TOTAL ADMINISTRATION	9,210,356,208.35	1,577,175,395.28	331,373,959.00	900,574,022.15	566,430,270.54	342,167,697.72	466,240,190.36	129,125,000.00	595,186,500.00	34,315,474.97	2,737,650,927.53	7,680,239,437.55
														-
107	021500100100	Ministry Of Agriculture And Food Security	18,020,000.00	8,875,471.45	-	806,000.00	770,000.00	1,092,000.00	-	-	-	-	3,987,000.00	15,530,471.45
108	021510200100	Agricultural Development	7,000,000.00	4,590,000.00	-	100,000.00	-	-	-	-	-	-	1,960,000.00	6,650,000.00
109	021510900100	Ekiti State Forestry Commission	7,029,000.00	820,000.00	-	20,000.00	15,000.00	35,000.00	3,858,718.50	-	-	-	10,000.00	4,758,718.50
110	021511000100	Fountain Marketing Agricultural Agency	2,000,000.00	989,800.00	-	-	135,240.00	29,400.00	-	-	-	-	70,560.00	1,225,000.00
111	021511500100	Monitoring And Task Force On Forestry	600,000.00	100,000.00	-	-	200,000.00	-	-	-	-	-	-	300,000.00
112	021511600100	Fadama Project	500,000.00	80,000.00	-	130,000.00	40,000.00	-	40,000.00	60,000.00	10,000.00	-	40,000.00	400,000.00
113	021511700100	Directorate Of Farm Settlement And	2,100,000.00	239,000.00	-	27,500.00	1,103,500.00	-	-	-	-	-	30,000.00	1,400,000.00
114	021511800100	Ekiti State Rural Access And Agricultural	1,800,000.00	245,000.00	294,000.00	343,000.00	196,000.00	294,000.00	-	-	-	-	343,000.00	1,715,000.00
115	022000100100	Ministry Of Finance	10,355,014,542.41	25,454,900.00	260,845,234.36	3,791,500.00	6,095,000.00	2,217,000.00	11,142,914,034.46	302,637,910.09	-	-	231,004,771.62	11,974,960,350.53
116	022000100200	State Revenue And Investment	3,000,000.00	351,000.00	-	643,500.00	702,000.00	-	-	-	-	-	292,500.00	1,989,000.00
117	022000100300	Fiscal Committee Secretariat	10,800,000.00	400,000.00	-	1,569,260.00	495,500.00	-	-	-	-	-	8,065,240.00	10,530,000.00
118	022000100400	Expenditure Department	4,200,000.00	72,000.00	-	857,700.00	626,400.00	-	-	-	-	-	2,538,900.00	4,095,000.00
119	022000100500	State Finance Department	3,000,000.00	585,000.00	-	936,000.00	1,053,000.00	-	-	-	-	-	351,000.00	2,925,000.00
120	022000100600	State Wide Revenue Committee	5,400,000.00	1,462,500.00	-	1,561,950.00	1,755,000.00	-	-	-	-	-	485,550.00	5,265,000.00
121	022000100700	State Fiscal Efficiency Unit	3,000,000.00	585,000.00	-	936,000.00	1,053,000.00	-	-	-	-	-	351,000.00	2,925,000.00
122	022000100800	Community Of Public Finance Committee	3,000,000.00	585,000.00	-	936,000.00	1,053,000.00	-	-	-	-	-	351,000.00	2,925,000.00
123	022000100900	Sftas Related Activities	3,000,000.00	585,000.00	-	936,000.00	1,053,000.00	-	-	-	-	-	351,000.00	2,925,000.00
124	022000200100	Debt Management Office	2,760,000.00	702,000.00	-	865,800.00	702,000.00	-	-	-	-	-	421,200.00	2,691,000.00
125	022000700100	Office Of The Accountant General	149,489,565.21	19,171,553.00	-	19,927,651.73	13,616,835.26	13,716,800.00	-	-	-	-	39,766,100.00	106,198,939.99
126	022000700200	Main Accounts Department	3,000,000.00	442,000.00	-	488,000.00	381,000.00	183,000.00	-	-	-	-	1,431,000.00	2,925,000.00
127	022000700300	Ipsas Streering Coommittee	1,440,000.00	493,000.00	-	227,000.00	297,000.00	100,000.00	-	-	-	-	287,000.00	1,404,000.00
128	022000700400	Central Pay Office	1,800,000.00	693,000.00	-	214,000.00	274,000.00	197,000.00	-	-	-	-	377,000.00	1,755,000.00
129	022000700500	Management Service Department	2,400,000.00	692,000.00	-	584,000.00	486,000.00	97,000.00	-	-	-	-	481,000.00	2,340,000.00



SUPPLEMENTARY NOTE 8: OVERHEAD COST														
S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
			N	N	N	N	N	N	N	N	N	N	N	N
130	022000700600	Implemetation Of Treasury Single	5,400,000.00	1,190,000.00	-	1,731,000.00	978,000.00	591,000.00	-	-	-	-	775,000.00	5,265,000.00
131	022000700700	Funds Management	3,000,000.00	845,000.00	-	384,000.00	582,000.00	97,000.00	-	-	-	-	1,017,000.00	2,925,000.00
132	022000700800	State Integrated Financial Management	3,000,000.00	496,000.00	-	1,207,000.00	538,000.00	196,000.00	-	-	-	-	488,000.00	2,925,000.00
133	022000700900	Projects Financial Management Units	3,000,000.00	117,000.00	-	204,000.00	189,000.00	83,500.00	-	-	-	-	108,500.00	702,000.00
134	022000701000	Nigeria Civil Defence Corps	-	-	-	-	-	-	-	-	-	-	-	-
135	022000701100	Central Internal Audit	10,500,000.00	6,863,950.00	-	599,100.00	885,750.00	674,650.00	-	-	-	-	2,641,800.00	11,665,250.00
136	022000800100	Ekiti State Board Of Internal Revenue	601,743,159.85	75,000,000.00	-	141,383,990.00	48,000,000.00	10,000,000.00	-	315,099,723.30	-	-	12,000,000.00	601,483,713.30
137	022000800200	Signage And Advertisement Agency	22,500,000.00	4,254,500.00	-	182,000.00	2,300,000.00	-	-	-	-	-	14,628,693.75	21,365,193.75
138	022000800300	Ekiti State Lotteries Commission	6,000,000.00	1,832,000.00	-	340,000.00	2,227,000.00	-	-	-	-	-	1,451,000.00	5,850,000.00
139	022200100100	Ministry Of Investment, Trade And Innovations	10,000,000.00	3,445,782.00	-	288,900.00	1,338,900.00	300,000.00	-	-	-	-	2,934,837.50	8,308,419.50
140	022200100200	Steering Committee On Social Investment	3,000,000.00	750,000.00	-	140,000.00	70,000.00	-	-	-	-	-	265,000.00	1,225,000.00
141	022200600100	Cooperative Department & Coop.	1,000,000.00	117,860.00	-	30,000.00	69,300.00	55,560.00	-	-	-	-	249,280.00	522,000.00
142	022200900100	Technical Adviser On Ekiti Knowledge Zone	3,000,000.00	804,000.00	-	51,800.00	512,100.00	-	-	-	-	-	232,100.00	1,600,000.00
143	022201000100	Monitoring And Supervision Of	400,000.00	168,000.00	-	42,000.00	28,000.00	-	-	-	-	-	52,000.00	290,000.00
144	022201800100	State Cooperative Advisory Board	500,000.00	168,000.00	-	32,000.00	38,000.00	-	-	-	-	-	52,000.00	290,000.00
145	022205200100	Ekiti State Investment Promotion Agency	13,000,000.00	3,520,000.00	-	1,087,000.00	464,200.00	473,500.00	2,027,000.00	-	-	-	4,544,800.00	12,116,500.00
146	022205200300	Social Investment Coordinating office	2,000,000.00	640,000.00	-	40,000.00	47,000.00	20,000.00	-	-	-	-	48,000.00	795,000.00
147	022700100100	Bureau Of Employment, Labour	3,000,000.00	900,000.00	-	25,000.00	485,000.00	-	704,000.00	-	-	-	550,000.00	2,664,000.00
148	022700500100	Ekiti State Social Security Scheme	1,122,800.00	300,000.00	-	75,000.00	88,500.00	-	-	-	-	-	176,500.00	640,000.00
149	022700600100	Human Capital Development	500,000.00	112,500.00	-	125,000.00	127,500.00	-	-	-	-	-	125,000.00	490,000.00
150	022700700100	Job Creation And Employment Agency	1,000,000.00	280,000.00	-	62,000.00	140,000.00	-	-	-	-	-	46,000.00	528,000.00
151	022700700200	Automation Centre	800,000.00	112,000.00	-	8,000.00	-	-	-	-	-	-	125,000.00	245,000.00
152	022800100100	Bureau Of Information, Communication And Ekiti State Electricity Board	3,000,000.00	1,034,500.00	1,902,650.00	112,600.00	163,000.00	62,250.00	3,000,000.00	-	-	-	106,000.00	6,381,000.00
153	023100100100	Monitoring Of Government House	180,608,000.00	2,017,600.00	-	66,400.00	2,175,606.94	121,000.00	-	-	172,392,000.00	-	-	176,772,606.94
154	023100100200	Ekiti State Office Of Energy Matters	300,000.00	200,000.00	-	-	-	-	-	-	-	-	-	200,000.00
155	023100100300	Ekiti State Mineral Resources	5,817,000.00	1,270,000.00	-	1,000,000.00	710,000.00	680,000.00	-	-	-	-	765,000.00	4,425,000.00
156	023300100100		1,000,000.00	120,000.00	-	96,700.00	20,000.00	-	-	-	-	-	743,300.00	980,000.00

SUPPLEMENTARY NOTE 8: OVERHEAD COST														
S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
			N	N	N	N	N	N	N	N	N	N	N	N
157	023305100100	Mineral Resources And Environmental	1,500,000.00	84,500.00	-	142,500.00	35,000.00	-	-	-	-	-	718,000.00	980,000.00
158	023400100100	Ministry Of Works And Transportation	5,000,000.00	608,000.00	-	1,080,000.00	410,000.00	200,000.00	-	-	-	-	200,000.00	2,498,000.00
159	023400100200	Planning Research And Statistics	300,000.00	200,000.00	-	-	-	-	-	-	-	-	-	200,000.00
160	023400100300	Ekiti State Traffic Management Agency	25,000,000.00	896,000.00	-	316,000.00	1,450,000.00	21,899,000.00	-	-	-	-	139,000.00	24,700,000.00
161	023400100400	Ekiti State Public Works Corporation	1,700,000.00	200,000.00	-	300,000.00	320,000.00	160,000.00	-	-	-	-	140,000.00	1,120,000.00
162	023400100500	Department Of Public Transportation	600,000.00	400,000.00	-	-	-	-	-	-	-	-	-	400,000.00
163	023400100600	Ekiti State International Cargo	-	-	-	-	-	-	-	-	-	-	-	-
164	023600100100	Ministry Of Arts, Culture And Tourism	30,300,000.00	1,470,000.00	-	294,000.00	588,000.00	122,500.00	22,380,000.00	-	-	-	465,500.00	25,320,000.00
165	023600100200	Tourism Department	900,000.00	502,250.00	-	49,000.00	98,000.00	36,750.00	-	-	-	-	49,000.00	735,000.00
166	023600100300	Council For Art And Culture	1,295,513.86	784,000.00	-	278,124.00	-	115,885.00	-	-	-	-	46,991.00	1,225,000.00
167	023800100100	Ministry Of Budget And Economic Planning	231,089,765.79	12,874,765.79	-	11,178,500.00	9,311,000.00	2,867,500.00	80,000,000.00	16,590,234.21	-	-	36,656,500.00	169,478,500.00
168	023800100200	Multi-Lateral Department	1,200,000.00	167,500.00	-	-	167,500.00	201,000.00	-	-	-	-	134,000.00	670,000.00
169	023800100300	Project Evaluation Committee	900,000.00	70,000.00	-	315,000.00	17,500.00	-	-	-	-	-	100,000.00	502,500.00
170	023800100400	Economic Development Council	5,000,000.00	201,000.00	-	134,000.00	147,500.00	20,000.00	-	-	-	-	-	502,500.00
171	023800100500	Devt. Planning & Strategy Committee	600,000.00	67,000.00	-	87,100.00	107,200.00	40,200.00	-	-	-	-	33,500.00	335,000.00
172	023800100600	Budget Department	4,000,000.00	33,500.00	-	1,372,000.00	370,000.00	-	-	-	-	-	33,500.00	1,809,000.00
173	023800100700	Budget Monitoring Committee	3,000,000.00	67,000.00	-	1,229,625.00	370,000.00	-	-	-	-	-	-	1,666,625.00
174	023800100800	State Projects Monitoring & Sustainable Igr	1,200,000.00	167,500.00	-	268,000.00	167,500.00	-	-	-	-	-	67,000.00	670,000.00
175	023800100900	Committee	3,234,000.00	167,500.00	-	963,400.00	167,500.00	-	-	-	-	-	577,600.00	1,876,000.00
176	023800101000	Development Partners & Aids Coordinating	600,000.00	74,000.00	-	167,500.00	93,500.00	-	-	-	-	-	-	335,000.00
177	023800101100	Medium Term Expenditure	1,200,000.00	187,092.00	-	150,912.00	150,908.00	90,544.00	-	-	-	-	90,544.00	670,000.00
178	023800101200	State Committee On Food & Nutrition	600,000.00	144,000.00	-	60,000.00	64,000.00	-	-	-	-	-	67,000.00	335,000.00
179	023800101300	Budget Tracking And Automation	600,000.00	60,000.00	-	246,500.00	28,500.00	-	-	-	-	-	-	335,000.00
180	023800101400	Home Grown School Feeding	2,500,000.00	875,000.00	-	140,000.00	160,000.00	-	-	-	-	-	50,000.00	1,225,000.00
181	023800101500	Activities Of The National Cash Transfer	600,000.00	50,000.00	-	85,000.00	60,000.00	-	-	-	-	-	50,000.00	245,000.00
182	023800101600	Youth Employment And Social Support	900,000.00	201,000.00	-	161,000.00	120,500.00	20,000.00	-	-	-	-	-	502,500.00

SUPPLEMENTARY NOTE 8: OVERHEAD COST														
S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
			N	N	N	N	N	N	N	N	N	N	N	N
183	023800101700	Dawn Commission Related Activities /	2,000,000.00	1,279,636.00	-	15,092.00	18,408.00	26,864.00	-	-	-	-	-	1,340,000.00
184	023800101800	N-Power	600,000.00	50,000.00	-	85,000.00	60,000.00	-	-	-	-	-	50,000.00	245,000.00
185	023800101900	Budget Reconciliation Committee	600,000.00	-	-	214,400.00	-	-	-	-	-	-	120,600.00	335,000.00
186	023800102000	Ipsas Platform Development And	2,000,000.00	201,000.00	-	268,000.00	134,000.00	629,800.00	-	-	-	-	107,200.00	1,340,000.00
187	023800102100	Nec And Other Related Activities	3,000,000.00	1,675,000.00	-	-	-	-	-	-	-	-	-	1,675,000.00
188	023800102200	Inter-Ministerial Project Monitoring	1,200,000.00	201,000.00	-	134,000.00	201,000.00	-	-	-	-	-	134,000.00	670,000.00
189	023800102300	Automated Project Monitoring	600,000.00	26,800.00	-	281,400.00	26,800.00	-	-	-	-	-	-	335,000.00
190	023800102400	Project Monitoring Committee	2,400,000.00	33,500.00	-	670,000.00	33,500.00	-	-	-	-	-	603,000.00	1,340,000.00
191	023800102500	Newly Created Mdas	105,000,000.00	-	-	33,640,000.00	-	-	-	-	-	-	-	33,640,000.00
192	023800102600	State CARES Coordinating Unit (SCCU)	20,000,000.00	135,000.00	-	150,000.00	-	-	-	-	-	-	-	285,000.00
193	023800102700	State Operations Coordinating Unit	3,000,000.00	145,000.00	-	140,000.00	-	-	-	-	-	-	-	285,000.00
194	023800200100	State Bureau Of Statistics	10,000,000.00	2,972,700.00	-	263,950.00	58,050.00	-	-	-	816,300.00	-	1,489,000.00	5,600,000.00
195	025000100100	Fiscal Responsibility Commission	8,593,516.35	2,805,000.00	-	165,800.00	385,000.00	388,000.00	-	-	-	-	319,200.00	4,063,000.00
196	025000100200	Monitoring And Evaluation (Fiscal)	3,344,765.80	1,176,650.00	-	657,000.00	88,350.00	-	-	-	-	-	-	1,922,000.00
197	025200100100	Ekiti State Water Corporation	10,728,933.41	700,000.00	200,000.00	200,000.00	400,000.00	381,000.00	-	2,954,500.00	15,000,000.00	-	200,000.00	20,035,500.00
198	025200100200	State Rural Water Supply And Sanitation	3,197,009.03	147,000.00	-	91,000.00	297,000.00	-	-	-	-	-	690,000.00	1,225,000.00
199	025300000000	Ministry Of Housing And Urban	50,464,604.49	2,989,000.00	-	319,000.00	576,000.00	-	7,165,353.24	-	-	-	180,000.00	11,229,353.24
200	025300100200	Planning Permit Agency	477,308.13	234,000.00	-	-	60,000.00	-	-	-	-	-	60,000.00	354,000.00
201	025300100300	Physical Planning And Development Matters	447,756.77	180,000.00	-	-	60,000.00	-	-	-	-	-	55,000.00	295,000.00
202	025300100400	Deeds Registry	300,000.00	60,000.00	-	60,000.00	40,000.00	20,000.00	-	-	-	-	20,000.00	200,000.00
203	025301000100	Ekiti State Housing Corporation	20,000,000.00	331,500.00	-	156,700.50	464,000.00	50,000.00	-	-	-	-	853,961.15	1,856,161.65
204	026000100100	Bureau Of Lands	20,300,000.00	25,122,793.30	-	40,000.00	76,000.00	-	-	-	-	-	209,400.00	25,448,193.30
205	026000100200	Office Of Surveyor General	3,111,270.13	418,000.00	-	42,000.00	80,000.00	60,000.00	-	-	-	-	-	600,000.00
206	026000100300	Control Monitoring And Fild Charting	447,756.71	146,000.00	-	-	40,000.00	14,000.00	-	-	-	-	-	200,000.00
207	026000100400	Urban Renewal Agency	2,000,000.00	532,900.00	-	61,500.00	157,100.00	16,500.00	-	-	-	-	32,000.00	800,000.00

SUPPLEMENTARY NOTE 8: OVERHEAD COST														
S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
			N	N	N	N	N	N	N	N	N	N	N	N
208	026000100500	Geospatial Data	800,000.00	246,000.00	-	33,000.00	33,000.00	16,000.00	-	-	-	-	62,000.00	390,000.00
209	026100100100	Ministry Of Infrastructure And	6,000,000.00	1,820,000.00	-	1,231,100.00	195,000.00	10,000.00	-	-	-	-	1,279,900.00	4,536,000.00
210	026100100200	Ekiti State Fire Services	3,600,000.00	373,000.00	-	66,000.00	1,309,000.00	250,000.00	-	-	-	-	72,000.00	2,070,000.00
211	026100100300	Transmission Company Of Nigeria Projects	2,500,000.00	1,217,000.00	-	375,000.00	140,000.00	-	-	-	-	-	268,000.00	2,000,000.00
212	026100100500	Ekiti State Water Supply, Sanitation and	2,000,000.00	885,000.00	-	450,000.00	410,000.00	20,000.00	-	-	-	-	685,000.00	2,450,000.00
213	026100100400	Ekiti State Water Sector Regulatory	2,000,000.00	255,000.00	-	220,500.00	262,000.00	10,000.00	-	-	-	-	232,500.00	980,000.00
		TOTAL ECONOMIC SECTOR	12,090,076,267.94	241,682,003.54	263,241,884.36	244,262,955.23	114,287,648.20	58,981,203.00	11,262,089,106.20	637,342,367.60	188,218,300.00	-	384,460,529.02	13,394,565,997.15
														-
214	031800100100	The Judiciary	-	-	-	-	-	-	-	-	-	-	-	-
215	031801100100	Ekiti State Judicial Service Commission	-	-	-	-	-	-	-	-	-	-	-	-
216	032600100100	Ministry Of Justice	190,000,000.00	16,262,959.00	-	2,192,584.79	1,848,236.83	-	-	195,100,000.00	-	-	127,662,040.78	343,065,821.40
217	032600100200	Ekiti State Citizen's Right	2,500,000.00	267,500.00	-	588,500.00	642,000.00	321,000.00	-	-	-	-	321,000.00	2,140,000.00
218	032600100300	Office Of Public Defender	2,000,000.00	325,600.00	-	114,900.00	137,500.00	-	-	-	-	157,000.00	-	735,000.00
219	032600100400	Ekiti State Law Reform Commission	1,500,000.00	419,800.00	-	270,100.00	388,000.00	20,000.00	-	-	-	-	242,100.00	1,340,000.00
		TOTAL LAW & JUSTICE SECTOR	196,000,000.00	17,275,859.00	-	3,166,084.79	3,015,736.83	341,000.00	-	195,100,000.00	-	157,000.00	128,225,140.78	347,280,821.40
														-
220	045102100100	Ministry Of Regionaland Special	5,100,000.00	1,470,000.00	-	120,000.00	160,000.00	-	-	-	-	-	200,000.00	1,950,000.00
221	045102100200	Serve EKS Steering Committee	120,000.00	13,500.00	-	-	7,500.00	-	-	-	-	-	19,000.00	40,000.00
222	045102100300	Serve EKS	600,000.00	231,500.00	-	12,750.00	22,250.00	-	-	-	-	-	53,500.00	320,000.00
223	045102100400	Subvention To Dawn Commission	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL REGIONAL SECTOR	5,820,000.00	1,715,000.00	-	132,750.00	189,750.00	-	-	-	-	-	272,500.00	2,310,000.00

SUPPLEMENTARY NOTE 8: OVERHEAD COST														
S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
			N	N	N	N	N	N	N	N	N	N	N	N
														-
224	051300100100	Ministry Of Youth And Sport Development	10,000,000.00	563,500.00	-	161,000.00	824,000.00	-	-	-	-	-	851,500.00	2,400,000.00
225	051300100200	Ekiti State United Football Club	-	-	-	-	-	-	-	-	-	-	-	-
226	051300100300	Ekiti Queens Football Club	-	-	-	-	-	-	-	-	-	-	-	-
227	051305100100	Youth Development	1,000,000.00	120,000.00	-	80,000.00	50,000.00	70,000.00	-	-	-	-	240,000.00	560,000.00
228	051305200100	Ekiti State Sport Council	36,300,000.00	760,500.00	-	222,200.00	241,100.00	15,000.00	-	-	-	-	20,595,610.00	21,834,410.00
229	051305300100	Ekiti State Office Of Disability	26,000,000.00	344,000.00	-	40,000.00	4,159,237.50	-	10,733,500.00	-	20,000.00	-	196,000.00	15,492,737.50
230	051400100100	Ministry Of Women Affairs, Gender	75,850,000.00	1,518,000.00	-	181,000.00	137,000.00	-	23,625.00	-	-	-	14,864,000.00	16,723,625.00
231	051400200100	Women Development Centre	500,000.00	60,000.00	-	40,000.00	55,000.00	5,000.00	-	-	-	-	40,000.00	200,000.00
232	051400300100	State Child's Right Implementation	1,000,000.00	185,000.00	-	75,000.00	75,000.00	25,000.00	-	-	-	-	40,000.00	400,000.00
233	051400400100	Government Pupils In Children Home Nur/Pry	1,000,000.00	180,000.00	-	80,000.00	80,000.00	30,000.00	-	-	-	-	30,000.00	400,000.00
234	051400500100	Sexual Assulted Centre (SAC)	1,000,000.00	195,000.00	-	130,000.00	75,000.00	-	-	-	-	-	-	400,000.00
235	051400600100	Gender Empowerment And	3,500,000.00	-	-	-	875,000.00	-	875,000.00	-	-	-	1,750,000.00	3,500,000.00
236	051700100100	Ministry Of Education, Science And	803,135,634.00	2,016,000.00	-	600,000.00	-	-	492,775,750.00	-	-	-	-	495,391,750.00
237	051700100200	Monitoring Of Public Schools	1,000,000.00	490,000.00	-	-	-	-	-	-	-	-	-	490,000.00
238	051700100300	Monitoring Of Technical Colleges	600,000.00	200,000.00	-	-	-	-	-	-	-	-	-	200,000.00
239	051700100400	Ekiti State Libabry Board	1,800,000.00	750,000.00	110,000.00	88,000.00	162,000.00	200,000.00	-	-	-	-	431,500.00	1,741,500.00
240	051700100500	Education Trust Funds	1,000,000.00	350,000.00	-	71,000.00	109,000.00	35,000.00	-	-	-	-	23,000.00	588,000.00
241	051700100600	State Universal Basic Education Board	12,000,000.00	3,679,000.00	-	479,100.00	186,500.00	386,500.00	-	-	-	-	5,068,900.00	9,800,000.00
242	051700100700	Subeb Staff Housing Loans Board	498,504.51	65,700.00	-	63,300.00	44,000.00	-	-	-	-	-	27,000.00	200,000.00
243	051701000100	Agency For Adult And Non Formal Education	20,000,000.00	351,400.00	-	70,300.00	84,300.00	200,000.00	3,000.00	-	-	-	41,000.00	750,000.00
244	051702600100	School Of Agriculture And Enterprise Agency	1,000,000.00	100,000.00	-	100,000.00	160,000.00	-	-	-	-	-	40,000.00	400,000.00
245	051702600200	Ekiti State University	-	-	-	-	-	-	-	-	-	-	-	-
246	051702600300	Bamidele Olumilua University of Education	-	-	-	-	-	-	-	-	-	-	-	-
247	051702600400	Ekiti State College Of Health Science And	-	-	-	-	-	-	-	-	-	-	-	-

SUPPLEMENTARY NOTE 8: OVERHEAD COST														
S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
			N	N	N	N	N	N	N	N	N	N	N	N
248	051702600500	Ekiti State College Of Agriculture, Isan Ekiti	-	-	-	-	-	-	-	-	-	-	-	-
249	051705300100	Ekiti State Board For Technical And	20,000,000.00	230,000.00	-	450,000.00	90,000.00	50,000.00	32,581,900.00	-	-	-	180,000.00	33,581,900.00
250	051705400100	Ekiti State Scholarship Board	30,600,000.00	568,400.00	-	30,000.00	271,800.00	-	-	-	-	-	27,207,300.00	28,077,500.00
251	051705500100	Ekiti State Teaching Service Commission	15,000,000.00	4,531,700.00	-	549,000.00	1,031,350.00	-	5,946,000.00	-	-	-	57,950.00	12,116,000.00
252	051705500200	Office Of The Tutor General (Ekiti Central	400,000.00	120,000.00	-	69,000.00	80,000.00	-	-	-	-	-	21,000.00	290,000.00
253	051705500300	Office Of The Tutor General (Ekiti South	400,000.00	120,000.00	-	69,000.00	80,000.00	-	-	-	-	-	21,000.00	290,000.00
254	051705500400	Office Of The Tutor General (Ekiti North	400,000.00	120,000.00	-	69,000.00	80,000.00	-	-	-	-	-	21,000.00	290,000.00
255	051705600100	Teaching Service Commision Loans	600,000.00	74,000.00	-	54,000.00	90,000.00	-	-	-	-	-	72,000.00	290,000.00
256	052100100100	Ministry Of Health And Human Services	10,000,000.00	2,445,000.00	-	310,000.00	520,000.00	-	-	-	-	-	1,625,000.00	4,900,000.00
257	052100200100	Ekiti State Health Insurance Scheme	400,000.00	125,000.00	-	86,500.00	33,500.00	-	-	-	-	-	-	245,000.00
258	052100200200	Ekiti State Health Insurance Scheme	400,000.00	-	-	-	-	-	-	-	-	-	245,000.00	245,000.00
259	052100300100	Primary Healthcare Development	6,000,000.00	2,767,000.00	-	75,000.00	-	-	-	-	-	-	-	2,842,000.00
260	052100400100	Maintenance Of Health Data Bank	660,000.00	75,000.00	-	120,000.00	50,000.00	-	-	-	-	-	-	245,000.00
261	052100500100	Monitoring Of Health Centre	500,000.00	245,000.00	-	-	-	-	-	-	-	-	-	245,000.00
262	052102600100	Ekiti State University Teaching Hospital	-	-	-	-	-	-	-	-	-	-	-	-
263	052110200100	Hospital Management Board	127,000,000.00	180,000.00	-	20,000.00	80,000.00	46,000.00	119,964,353.32	-	-	-	74,000.00	120,364,353.32
264	052110300100	Medical Mission	447,756.77	80,000.00	-	20,000.00	40,000.00	20,000.00	-	-	-	-	40,000.00	200,000.00
265	052110400100	Central Medical Stores ( EKITI DRUGS HEALTH	1,000,000.00	169,300.00	-	109,000.00	44,250.00	-	-	-	-	-	77,450.00	400,000.00
266	053500100100	Ministry Of Environment	20,000,000.00	606,200.00	-	168,000.00	563,300.00	-	15,794,400.00	-	-	-	1,112,500.00	18,244,400.00
267	053500100200	Monthly Sanitation Exercise	6,514,285.71	3,430,000.00	-	-	-	-	-	-	-	-	-	3,430,000.00
268	053501600100	State Environmental Protection Agency	2,000,000.00	729,500.00	-	182,500.00	73,000.00	15,000.00	-	-	-	-	100,000.00	1,100,000.00
269	053505300100	Ekiti State Waste Management Board	209,746,000.00	1,311,333.42	-	75,000.00	-	-	189,630,000.00	-	-	-	982,000.00	191,998,333.42
270	055100100100	Ministry Of Local Government Affairs	2,000,000.00	552,500.00	-	185,000.00	632,500.00	100,000.00	-	-	-	-	-	1,470,000.00
271	055100200100	Bureau Of Chieftaincy Affairs	2,000,000.00	690,000.00	-	1,120,000.00	1,360,000.00	-	-	-	-	-	645,000.00	3,815,000.00
272	055100200200	Ekiti State Council Of Obas	14,556,088.00	2,328,500.00	-	-	-	-	-	-	-	-	10,989,260.00	13,317,760.00
273	055100300100	Bureau Of Rural And Community	2,000,000.00	662,000.00	-	115,000.00	165,000.00	-	-	-	-	-	38,000.00	980,000.00

SUPPLEMENTARY NOTE 8: OVERHEAD COST														
S/N O	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
			N	N	N	N	N	N	N	N	N	N	N	N
274	055100300200	Community Development	1,000,000.00	287,000.00	-	81,000.00	93,000.00	-	-	-	-	-	29,000.00	490,000.00
275	055100300300	Rural Development	1,000,000.00	692,000.00	-	128,000.00	160,000.00	-	-	-	-	-	-	980,000.00
		TOTAL SOCIAL SECTOR	1,471,808,268.99	35,067,533.42	110,000.00	6,565,900.00	12,854,837.50	1,197,500.00	868,327,528.32	-	20,000.00	-	87,775,970.00	1,011,919,269.24
			-											-
		SUMMARY OF OVERHEAD ON												-
A		ADMINISTRATION SECTOR	9,210,356,208.35	1,577,175,395.28	331,373,959.00	900,574,022.15	566,430,270.54	342,167,697.72	466,240,190.36	129,125,000.00	595,186,500.00	34,315,474.97	2,737,650,927.53	7,680,239,437.55
B		ECONOMIC SECTOR	12,090,076,267.94	241,682,003.54	263,241,884.36	244,262,955.23	114,287,648.20	58,981,203.00	11,262,089,106.20	637,342,367.60	188,218,300.00	-	384,460,529.02	13,394,565,997.15
C		LAW AND JUSTICE SECTOR	196,000,000.00	17,275,859.00	-	3,166,084.79	3,015,736.83	341,000.00	-	195,100,000.00	-	157,000.00	128,225,140.78	347,280,821.40
D		REGIONAL SECTOR	5,820,000.00	1,715,000.00	-	132,750.00	189,750.00	-	-	-	-	-	272,500.00	2,310,000.00
E		SOCIAL SECTOR	1,471,808,268.99	35,067,533.42	110,000.00	6,565,900.00	12,854,837.50	1,197,500.00	868,327,528.32	-	20,000.00	-	87,775,970.00	1,011,919,269.24
		GRAND TOTAL	22,974,060,745.28	1,872,915,791.24	594,725,843.36	1,154,701,712.17	696,778,243.07	402,687,400.72	12,596,656,824.88	961,567,367.60	783,424,800.00	34,472,474.97	3,338,385,067.33	22,436,315,525.34

**SUPPLEMENTARY NOTE 9: SUBVENTION GRANTS**

S/NO	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	2022	VARIANCE
			<b>₦</b>	<b>₦</b>	<b>₦</b>
1	011100100100	Government House And Protocol	55,000,000.00	-	55,000,000.00
2	011100100200	Deputy Governor's Office	31,000,000.00	<b>30,977,335.00</b>	22,665.00
4	011102100500	Ekiti State Liaison Office Lagos	200,000.00	<b>120,000.00</b>	80,000.00
5	012300100100	Ministry Of Information And Value Orientation	6,000,000.00	<b>5,760,000.00</b>	240,000.00
7	012500600100	Office Of Establishment And Service Matters	-	-	-
8	012500600800	Nigeria Legion	2,700,000.00	<b>2,550,000.00</b>	150,000.00
		<b>TOTAL ADMINISTRATION SECTOR</b>	<b>94,900,000.00</b>	<b>39,407,335.00</b>	<b>55,492,665.00</b>
9	022000701000	Nigeria Civil Defence Corps	8,000,000.00	<b>6,999,996.00</b>	1,000,004.00
		<b>TOTAL ECONOMIC SECTOR</b>	<b>8,000,000.00</b>	<b>6,999,996.00</b>	<b>1,000,004.00</b>
10	031800100100	The Judiciary	1,387,750,270.20	<b>1,221,453,098.98</b>	166,297,171.22
11	031801100100	Ekiti State Judicial Service Commission	380,000,000.00	<b>140,388,231.11</b>	239,611,768.89
		<b>TOTAL ECONOMIC SECTOR</b>	<b>1,767,750,270.20</b>	<b>1,361,841,330.09</b>	<b>405,908,940.11</b>
13	045102100400	Subvention To Dawn Commission	40,000,000.00	<b>40,000,000.00</b>	-
		<b>TOTAL REGIONAL SECTOR</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	-
14	051300100200	Ekiti State United Football Club	80,000,000.00	<b>69,800,000.00</b>	10,200,000.00
15	051300100300	Ekiti Queens Football Club	12,000,000.00	<b>11,000,000.00</b>	1,000,000.00
16	051700100100	Ministry Of Education, Science And Technology	200,000,000.00	<b>113,951,700.00</b>	86,048,300.00
17	051702600200	Ekiti State University	5,115,402,870.50	<b>5,075,900,580.35</b>	39,502,290.15
18	051702600300	Bamidele Olumilua University of Education	3,847,000,000.00	<b>3,747,846,407.50</b>	99,153,592.50
19	051702600400	Ekiti State College Of Health Science And Technology, Ijero	700,000,000.00	<b>650,032,264.02</b>	49,967,735.98
20	051702600500	Ekiti State College Of Agriculture, Isan Ekiti	525,000,000.00	<b>524,306,020.06</b>	693,979.94
21	052102600100	Ekiti State University Teaching Hospital	3,017,147,111.77	<b>2,917,501,812.48</b>	99,645,299.29
		<b>TOTAL SOCIAL SECTOR</b>	<b>13,496,549,982.27</b>	<b>13,110,338,784.41</b>	<b>386,211,197.86</b>
		<b>SUMMARY OF GANTS &amp; SUBVENTIONS ON SECTORS</b>	-	-	-
	<b>A</b>	<b>ADMINISTRATION SECTOR</b>	<b>94,900,000.00</b>	<b>39,407,335.00</b>	<b>55,492,665.00</b>
	<b>B</b>	<b>ECONOMIC SECTOR</b>	<b>8,000,000.00</b>	<b>6,999,996.00</b>	<b>1,000,004.00</b>
	<b>C</b>	<b>LAW AND JUSTICE SECTOR</b>	<b>1,767,750,270.20</b>	<b>1,361,841,330.09</b>	<b>405,908,940.11</b>
	<b>D</b>	<b>REGIONAL SECTOR</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	-
	<b>E</b>	<b>SOCIAL SECTOR</b>	<b>13,496,549,982.27</b>	<b>13,110,338,784.41</b>	<b>386,211,197.86</b>
		<b>GRAND TOTAL</b>	<b>15,407,200,252.47</b>	<b>14,558,587,445.50</b>	<b>848,612,806.97</b>



**SUPPLEMENTARY NOTE 10: SPECIAL PROGRAMMES/PROJECTS**  
**(OTHER CAPITAL EXPENDITURES THAT CANNOT BE CLASSIFIED INTO PPE)**

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2022	
			₦	₦	₦
	<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>			-
1	011100100100	GOVERNMENT HOUSE AND PROTOCOL	Maintaining facilities within the precincts of the Govt. House by Platinum Bean Concept Ltd.	17,810,400.00	
			Maintenance of facilities within the precincts of Govt. House on Day to Day basis	17,810,400.00	
			Pension and Maintenance for Past political office holder	674,823,988.22	
					710,444,788.22
2	011100400100	EKITI STATE SUSTAINABLE DEVELOPMENT GOAL	Reimbursement to SDGs project Bank Account for Outstanding retention to Contractors (1st Tranche)	11,000,000.00	
			Reimbursement to SDGs project Bank Account for Outstanding retention to Contractors	3,081,379.55	
			Procurement of Stationeries for Official use	913,400.00	
			Procurement of Reusable pads for the pad bank initiative of the State Govt to keep Girls in School	2,400,000.00	
					17,394,779.55
3	011100500100	EKITI STATE MICRO FINANCE AND ENTERPRISE DEVELOPMENT AGENCY	Ekiti State Cares project MEDA Reduce financing cost grant on overhead and it support DI 13:1	47,102,500.00	
			Implementation of Women & Youth Empower scheme in partnership with Bosak	50,000,000.00	
					97,102,500.00
4	014800100100	EKITI STATE INDEPENDENCE ELECTORAL COMMISSION	Conduct of 2021 L/Govt. Council Election in Ekiti State (2nd Tranche)	5,000,000.00	
					5,000,000.00
		<b>SUB TOTAL ADMIN</b>	-		<b>829,942,067.77</b>

**SUPPLEMENTARY NOTE 10: SPECIAL PROGRAMMES/PROJECTS**  
**(OTHER CAPITAL EXPENDITURES THAT CANNOT BE CLASSIFIED INTO PPE)**

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2022	
			₦	₦	₦
	020000000000	<b>ECONOMIC SECTOR</b>			
5	021510900100	EKITI STATE FORESTRY COMMISSION	Payment for Biodiversity conservation of Ekiti State forestry	5,000,000.00	
			Payment for transportation of seedling from neighboring state	3,000,000.00	
					8,000,000.00
6	021511600100	FADAMA PROJECT	Ekiti State cares FADAMA fund cares project	230,000,000.00	
			Ekiti State cares FADAMA fund cares project	156,291,891.43	
					386,291,891.43
7	022000100100	MINISTRY OF FINANCE	Payment for price water house cooper(PWC) for the forensic review of financial activities of college of Education Ikere Ekiti and	50,322,580.65	
			Payment for professional fees due to STAO an Audit and Accounting firm to carry out the special review Audit of Fountain	40,000,000.00	
			Payment for the engagement of consultant for the Automation/digitalization of the state expenditure process.	40,000,000.00	
			Payment for professional fees due to STAO an Audit and Accounting firm to carry out the special review Audit of Fountain	8,709,677.42	
			Payment for the engagement of consultant for the Automation/digitalization of the state expenditure	43,751,850.91	
			Payment for the insurance of Govt Assets for 2022 financial year.	100,000,000.00	
			Payment for the engagement of consultant for the automation/digitalization.	25,000,000.00	
			Payment for the insurance of Govt Assets for 2022 financial year(Balance payment)	46,364,372.99	
			Payment for the renewal of insurance policy of 38 vehicles of top govt functinaries	43,635,627.10	
					397,784,109.07

**SUPPLEMENTARY NOTE 10: SPECIAL PROGRAMMES/PROJECTS**  
**(OTHER CAPITAL EXPENDITURES THAT CANNOT BE CLASSIFIED INTO PPE)**

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2022	
				₦	₦
8	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	upgrade of EKSG HR and payroll management system with BVN validation	80,000,000.00	
					80,000,000.00
9	022200900100	TECHNICAL ADVISER ON EKITI KNOWLEDGE ZONE	Preparation of Ekiti Knowledge zone Model School for official handover	1,200,000.00	
					1,200,000.00
10	022205200100	EKITI STATE INVESTMENT PROMOTION AGENCY	Conduct of Ease of doing Business (EODB) survey	1,000,000.00	
			Engagement of National Eco Capital as Consultant to conduct ESIA for Ikun Diary Farm ( 1st Tranche)	10,024,500.00	
			Engagement of National Eco Capital as Consultant to conduct ESIA for Ikun Diary Farm	2,275,500.00	
			Engagement of Transaction Adviser for Ire clay brick Limited	17,625,000.00	
					30,925,000.00
11	022205200200	EKITI STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	Ekiti State CARES project DL 1-1.4) (2nd payment)	305,000,000.00	
			Ekiti State CARES project DL 1-1.4) (3rd payment)	223,000,000.00	
			Ekiti State CARES project DL 1-1.4) (Balance payment)	68,646,500.00	
					596,646,500.00
12	022205200300	EKITI STATE SOCIAL INVESTMENT PROGRAMME	Ekiti State Cares project (Cash Transfer DL . II.I)	120,000,000.00	
			Ekiti State Cares project (Cash Transfer DL . II)	46,502,990.00	
			Project cost for the month of Sept-December 2022 for State Cash transfer Unit (1st tranche)	70,000,000.00	
			Project cost for the month of Sept-December 2022 for State Cash transfer Unit (2nd tranche)	40,000,000.00	
			Project cost for the month of Sept-December 2022 for State Cash transfer Unit (Balance payment)	34,060,041.50	

**SUPPLEMENTARY NOTE 10: SPECIAL PROGRAMMES/PROJECTS**  
**(OTHER CAPITAL EXPENDITURES THAT CANNOT BE CLASSIFIED INTO PPE)**

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2022	
			₦	₦	₦
					310,563,031.50
13	022700700100	JOB CREATION AND EMPLOYMENT AGENCY	Payment towards Ekiti State cares projects labour intensive	74,620,500.00	
			Payment towards Ekiti State cares projects labour intensive	40,941,200.00	
			Being project cost for the month of Oct-Dec, 2022	64,071,503.00	
					179,633,203.00
14	022800100100	BUREAU OF INFORMATION, COMMUNICATION AND TECHNOLOGY (ICT)	Hosting of official website of EKS from may 2022 to may 2023	1,133,000.00	
			internet services provision and official email services	10,376,992.16	
			annual subscription for myekiti com.	449,922.00	
			annual subscription for myekiti com.	1,250,000.00	
			internet services provision and official email services	20,107,875.00	
					33,317,789.16
15	023400100100	MINISTRY OF WORKS AND TRANSPORTATION	Environmental and impact assessment of Ekiti State TCN project	11,755,500.00	
			Environmental and impact assessment of Ekiti State TCN project	20,000,000.00	
					31,755,500.00

**SUPPLEMENTARY NOTE 10: SPECIAL PROGRAMMES/PROJECTS**  
**(OTHER CAPITAL EXPENDITURES THAT CANNOT BE CLASSIFIED INTO PPE)**

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2022	
			₦	₦	₦
16	023600100100	MINISTRY OF ARTS, CULTURE AND TOURISM DEVELOPMENT	Injesting life into Ekiti Social Environment through commencement of forth night performance	4,000,000.00	
17	023800100100	MINISTRY OF BUDGET AND PLANNING	Fumigation of Schools against COVID-19 and Termite infestation of Public School across the State	5,000,000.00	
			Fumigation of Schools against COVID-19 and Termite infestation of Public School across the State	5,000,000.00	
			Implementation of USADF programme for farmers crop producers Association and Small medium Enterpriswe (SMES) in Ekiti State	103,812,500.00	
					117,812,500.00
18	025200100100	EKITI STATE WATER COORPORATION	Procurement of water treatment chemical	61,467,360.00	
					61,467,360.00
19	026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	Training and kitting newly recruitment of 59 fire personnellin Ekiti State	2,500,000.00	
					2,500,000.00
		<b>SUB TOTAL ECONOMIC</b>	-		<b>2,237,896,884.16</b>

**SUPPLEMENTARY NOTE 10: SPECIAL PROGRAMMES/PROJECTS**  
**(OTHER CAPITAL EXPENDITURES THAT CANNOT BE CLASSIFIED INTO PPE)**

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2022	
			₦	₦	₦
	<b>040000000000</b>	<b>REGIONAL SECTOR</b>			
20	045102100100	MINISTRY OF REGIONAL AND SPECIAL DUTIES	Security reinforcement of stolen items	2,640,000.00	
					2,640,000.00
		<b>SUB TOTAL REGIONAL</b>	-		<b>2,640,000.00</b>
	<b>050000000000</b>	<b>SOCIAL SECTOR</b>			-
21	051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	2021 Batch Astream orientation	1,000,000.00	
			Meal susidy for the corper in Ekiti	2,000,000.00	
					3,000,000.00
22	051305300100	EKITI STATE OFFICE OF DISABILITY	Payment for three delegates from state at the annual conference meeting of all deaf in Nigeria.	404,000.00	
					404,000.00
23	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT AND SOCIAL WELFARE	Payment for 2021 Ekiti State Gender Summit.	2,716,000.00	
			Payment for implementation of GBV(Prohibition) law/GBV fund and printing/population of GBV Law.	25,000,000.00	
			Payment for implementation of GBV(Prohibition) law/GBV fund and printing/population of GBV Law	19,959,500.00	
					47,675,500.00

**SUPPLEMENTARY NOTE 10: SPECIAL PROGRAMMES/PROJECTS**  
**(OTHER CAPITAL EXPENDITURES THAT CANNOT BE CLASSIFIED INTO PPE)**

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2022	
			₦	₦	₦
24	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	Payment for the purchase of further mathematics and history textbooks in public secondary schools in Ekiti State.	8,745,000.00	
					8,745,000.00
25	051700100500	EDUCATION TRUST FUNDS			
26	051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	Payment for the procurement of instructional materials for public pry schools in Ekiti State.	15,701,620.00	
					15,701,620.00
27	052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	Commemoration of World Malaria Day 2022 in Ekiti State	2,000,000.00	
			Government medical Assistance to Beneficiaries across Ekiti State	28,600,000.00	
			Attendance of the Commissioner for Health of the Annual Scientific meeting and AGN at United Kingdom	7,175,286.00	
					37,775,286.00
28	052100300100	PRIMARY HEALTHCARE DEVELOPMENT	Fuelling of the Cold Chain store generator for three months	1,675,500.00	
			Fuelling of the Cold Chain store generator for three months	1,770,000.00	
			Conduct of Measles vaccination Campaign in Ekiti State	2,305,740.00	
					5,751,240.00
29	055100300100	BUREAU OF RURAL AND COMMUNITY DEVELOPMENT	Community Stakeholders engagement/feedback meeting (ipade-eje-kajo-se maebi, Ekiti kete with Mr. Governor	15,000,000.00	
					15,000,000.00
		<b>SUB TOTAL SOCIAL</b>	-		<b>134,052,646.00</b>
					-
		<b>TOTAL ADMINISTRATION SECTOR</b>	-	-	<b>829,942,067.77</b>
		<b>TOTAL ECONOMIC SECTOR</b>	-	-	<b>2,237,896,884.16</b>
		<b>TOTAL REGIONAL SECTOR</b>	-	-	<b>2,640,000.00</b>
		<b>TOTAL SOCIAL SECTOR</b>	-	-	<b>134,052,646.00</b>
		<b>TOTAL (A)</b>	-	<b>3,204,531,597.93</b>	<b>3,204,531,597.93</b>

**SUPPLEMENTARY NOTE 10: SPECIAL PROGRAMMES/PROJECTS**  
**(OTHER CAPITAL EXPENDITURES THAT CANNOT BE CLASSIFIED INTO PPE)**

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2022	
			₦	₦	₦
30		<b>(B) OTHER: EXTERNAL FINANCES WITH DRAW DOWN</b>			
	Anex i	WORLD BANK ASSISTED PROJECT( PFMU)	WORLD BANK ASSISTED PROJECT( PFMU)		911,889,009.24
	Anex ii	EDUCATION TRUST FUND	EDUCATION TRUST FUND		498,301,502.31
		SUBEB			132,979,608.90
		<b>HEALTH PROJECTS FINANCED BY AIDS &amp; GRANTS :</b>			
	052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	MINISTRY OF HEALTH AND HUMAN SERVICES	782,658,116.86	
				17,291,406.42	
				13,015,775.84	
					812,965,299.12
	052100300100	PRIMARY HEALTHCARE DEVELOPMENT	PRIMARY HEALTHCARE DEVELOPMENT	197,726,839.10	
					197,726,839.10
		<b>TOTAL (B)</b>			2,553,862,258.67
		<b>GRAND TOTAL (A+B)</b>	-	-	5,758,393,856.60



### SUPPLEMENTARY NOTE 11: FINANCE CHARGES

#### SUMMARY ANALYSIS OF FINANCIAL CHARGES

S/N	MONTH	SMS CHARGES	SUNDRY BANK CHARGES	NIBSS CHARGES	COMMISSION CHARGES	LOAN CHARGES	TOTAL
		₦	₦	₦	₦	₦	₦
1	JANUARY	32.00	185.25	300.00	-	289,364,522.93	289,365,040.18
2	FEBRUARY	3,544.60	573,928.48	16,792,323.62	7,222,651.91	75,942,488.81	100,534,937.42
3	MARCH	3,281.75	558,544.01	2,245,463.29	7,109,222.51	107,701,214.91	117,617,726.47
4	APRIL	2,004.00	30,696.96	29,274,397.30	7,824,315.43	117,611,418.70	154,742,832.39
5	MAY	1,112.00	559,931.12	1,729,150.54	7,395,418.62	121,875,824.52	131,561,436.80
6	JUNE	2,542.96	1,137,867.41	23,092,964.76	14,682,851.58	107,334,475.05	146,250,701.76
7	JULY	-	311.75	-		131,321,567.52	131,321,879.27
8	AUGUST	2,095.30	556,958.03	14,587,222.11	7,286,734.71	130,604,383.02	153,037,393.17
9	SEPTEMBER	4,756.00	41,634,236.76	125,734,884.39	7,395,518.62	170,549,879.33	345,319,275.10
10	OCTOBER	11,448.30	603,270.70	16,232,529.59	7,542,279.87	275,898,322.25	300,287,850.71
11	NOVEMBER	2,800.00	23,349.87	(13,729,262.53)	-	196,494,954.68	182,791,842.02
12	DECEMBER	22,308.60	78,834.33	58,846,576.40	800.00	461,834,890.98	520,783,410.31
	TOTAL	55,925.51	45,758,114.67	274,806,549.47	66,459,793.25	2,186,533,942.70	2,573,614,325.60

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

DETAILS	₦	₦	₦	₦	REMARK ₦
<b>CIVIL SERVANTS</b>	<b>31-12-22</b>	<b>31-12-22</b>	<b>31-12-21</b>	<b>31-12-21</b>	<b>(DECREASE)</b>
Housing Loan	1,141,229,909.28		1,130,447,373.15		
Vehicle Loan	1,154,418,754.26		1,235,721,885.38		
<b>TOTAL</b>		<b>2,295,648,663.54</b>		<b>2,366,169,258.53</b>	
<b>SECONDARY SCHOOLS TEACHERS</b>					
Housing Loan	459,836,022.32		454,436,695.78		
Vehicle Loan	430,428,551.10		362,508,711.69		
		<b>890,264,573.42</b>		<b>816,945,407.47</b>	
<b>TOTAL</b>		<b>3,185,913,236.96</b>		<b>3,183,114,666.00</b>	<b>2,798,570.96</b>
<b>LOAN TO OTHER TIERS OF GOVERNMENT</b>					
Local Government (Bail-Out)	<b>1,313,306,810.06</b>		1,399,812,147.88		
less: Refunds by Local Governmnets	94,369,459.44		86,505,337.82		
<b>TOTAL</b>		<b>1,218,937,350.62</b>		<b>1,313,306,810.06</b>	
<b>GRAND TOTAL</b>		<b>4,404,850,587.58</b>		<b>4,496,421,476.06</b>	

## SUPPLEMENTARY NOTE: 12B WEMA SHARES

DETAILS	₦	₦	₦
Shares divested to Civil Servants etc	499,743,683.20		
Add: Unalloted Shares	16,256,316.80		
Amount released by State Government		<b>516,000,000.00</b>	
Less:			
Refunds (2007-2022)	468,987,787.12		
Refunds : January - December, 2022	129,230.25	<b>469,117,017.37</b>	
<b>BALANCE</b>			<b>46,882,982.63</b>

**SUPPLEMENTARY 13: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	DETAILS	2022	
			<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
	<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>				
1	011100100100	GOVERNMENT HOUSE AND PROTOCOL	<b>BUILDING</b>	Renovation of Fountain Charlet, Govt. House ground, Ado-Ekiti	2,500,000.00	
						<b>2,500,000.00</b>
			<b>OFFICE EQUIPMENT</b>	Procurement of household items at Governor's Lodge Lagos	84,911,025.00	
						<b>84,911,025.00</b>
2	011100400100	EKITI STATE SUSTAINABLE DEVELOPMENT GOAL	<b>BUILDING</b>	Construction of fence at St Francis N/P School, Igbara-Odo and St. Andrew N/P School, Otun Ekiti	8,572,211.88	
				Land breaking of foundation Ceremony of Elderly people resorts	435,000.00	
				Renovation of Basic Health Care, Irele, Ikole Ekiti	36,239,163.75	
				Construction of NEO-NATAL Care Unit at EKSUTH, Ado Ekiti	45,472,832.07	
				Renovation of Comprehensive Health Centre, Adin, Ilawe Ekiti	28,819,682.64	
						<b>119,538,890.34</b>
			<b>OFFICE EQUIPMENT</b>	Procurement of ICT Equipment to Ekiti State SDGs Office by Executive Secretary	1,200,000.00	
				Procurement of Office equipment to Ekiti State SDGs Office	2,290,000.00	
						<b>3,490,000.00</b>
3	011100700100	EKITI STATE BUREAU OF PUBLIC PROCUREMENT	<b>OFFICE EQUIPMENT</b>	Procurement of IT equipment	25,000,000.00	
						<b>25,000,000.00</b>
4	011110100100	BUREAU OF SPECIAL PROJECTS	<b>BUILDING</b>	Payment of perimental fencing at Ijesa Isu and Ilupeju	25,000,000.00	
				Completion of SUBEB headquarters Ado Ekiti	60,000,000.00	
				Establishment of customary court of Appeal in Ekiti State	24,563,394.04	
				Renovation of EKSUTH staff quarters at Similoluwa Ado Ekiti	91,219,975.65	
				Construction of 2 building faculty at Ekiti State poly Isan	158,677,758.06	
				Construction of passengers terminal building at State Airport Ado	1,000,000,000.00	
				Establishment of command secondary school Isan	90,793,958.80	

**SUPPLEMENTARY 13: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	DETAILS	2022	
			<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
				Construction of gate house at college of Agriculture Isan	31,471,660.34	
				Construction of Ekiti State lodge Asokoro FCT Abuja	350,000,000.00	
				Construction of E-library at Ekiti state college Isan	92,389,906.80	
				Re-modelling of civic centre Ado Ekiti	137,127,019.90	
				Renovation of deputy Gov. lodge at government house	21,247,928.63	
				Completion of secretariat complex phase V	10,000,000.00	
				Renovation and remodelling of ministry of Justice office complex	98,000,000.00	
				Renovation of VIP chalex at Gov. house premises Ado	110,000,000.00	
						<b>2,300,491,602.22</b>
5	011111200100	GENERAL ADMINISTRATION DEPARTMENT	OFFICE EQUIPMENT	Payment for procurement of Office Furniture and Equipment and infrastructural upgrading of the Building allocated for Newly established Audit service commission	22,640,440.00	
			"	Payment for the procurement of Office Furniture, Equipment and interior decoration for Lagos/Lodge	29,996,108.10	
			"	Payment for purchase of Office Furniture and Equipment and partitioning of office space at Ekiti State Micro Finance and Enterprise Dev. Agency	5,000,000.00	
			"	Payment for procurement of office equipment, furniture and interior decoration for two newly completed office building at the state secretariat	15,000,000.00	
						<b>72,636,548.10</b>
			TRANSPORT EQUIPMENT	Payment for the purchase of official vehicle for the Head of service, Ekiti State.	77,250,000.00	
						<b>77,250,000.00</b>
6	011200100100	EKITI STATE HOUSE OF ASSEMBLY	BUILDING	renovation of house of assembly and house of assembly service commission	8,500,000.00	
						<b>8,500,000.00</b>
			TRANSPORTATION EQUIPMENT	purchase of MIKA pick up	18,314,682.05	
						<b>18,314,682.05</b>
7	011200200100	HOUSE OF ASSEMBLY SERVICE COMMISSION	INFRASTRUCTURE	electricity extension from state house of assembly to house of assembly service comm.	1,000,000.00	
						<b>1,000,000.00</b>
8	016101300200	POLITICAL AND ECONOMIC AFFAIRS	TRANSPORTATION EQUIPMENT	Procurement of 2 security vehicles	45,000,000.00	
				Procurement of 2 security vehicles (Toyota prado & Hilux)	47,825,000.00	
				Procurement of 4 vehicles, for Niyi Adebayo and Ayodele Fayose former Ekiti Gov	234,000,000.00	
				Procurement of 3 vehicles, for His Excellency John Kayode Fayemi Ekiti Gov	341,000,000.00	
				Procurement of one unit Toyota prado for chairman Ekiti state council of Traditional ruler	92,825,000.00	
						<b>760,650,000.00</b>
9	016101700100	CABINET AND SPECIAL SERVICES	OFFICE EQUIPMENT	procurement of security items for the security agencies	3,499,125.00	
						<b>3,499,125.00</b>
		<b>SUB TOTAL ADMIN</b>				<b>3,477,781,872.71</b>

**SUPPLEMENTARY 13: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	DETAILS	2022	
			<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
	020000000000	<b>ECONOMIC SECTOR</b>				
10	021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	<b>LAND</b>	Payment for Rome plough of 500 hectatres at Igede Ekiti	45,062,199.58	
				Payment for land clearing of 500 hectares of land at Oke Ako Ekiti	13,389,259.98	
				Payment for land clearing of 500 hectares of land at Orin Ekiti	11,169,819.82	
				Payment for land clearing of 500 hectares of land at Isan/ Ipere/Iludun in Ekiti	20,940,319.24	
				Land clearing of 500 heactares in Ekiti State	25,697,314.00	
				Land clearing of 500 heactares in Ekiti State	24,182,395.00	
				Land clearing of 500 heactares in Ekiti State	30,318,865.17	
				Payment for the enumeration and evaluation of 7205 hectares at various location in the state	12,608,760.00	
				Being land clearing of 100 hectares in Ekiti state	8,550,940.24	
				Being payment for land clearing 50 hectares at Igede Ekiti	4,184,376.00	
				Being payment for the swampy land clearing of 500 hectares Ekiti state	20,248,680.00	
				Being payment for land clearing 25 hectares of land in ekiti state	4,462,866.75	
				Being payment for land clearing 25 hectares of land in ekiti state	5,681,616.75	
				Being payment for land clearing 25 hectares of land in ekiti state	2,801,147.20	
				Being payment for land clearing 25 hectares of land in ekiti state	3,486,980.00	
				50% balance of compesation to ikun diary farm land occupant	21,010,440.00	
				Being payment for land clearing 25 hectares of land in ekiti state	610,221.50	
				Being payment for rome ploughing of 200 hectares of land in ekiti state	30,400,441.00	
						<b>284,806,642.23</b>
			<b>OFFICE EQUIPMENT</b>	Purchase of equipment and uniform for 43 members of staff of produce department	4,000,000.00	
						<b>4,000,000.00</b>
11	022000100100	MINISTRY OF FINANCE	<b>INFRASTRUCTURE</b>	Payment for Engineering designs of Ado- Ekiti and Efon Alaye-Ekiti Ecological sites.	10,000,000.00	
						<b>10,000,000.00</b>
			<b>TRANSPORT EQUIPMENT</b>	Payment for the purchase of the proposed Toyota corolla 2005 model for Mr. Olasoji Bamidele, the overall best teacher in public sec. sec in Ekiti State.	3,976,808.19	
						<b>3,976,808.19</b>

**SUPPLEMENTARY 13: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	DETAILS	2022	
			<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
			<b>PLANT &amp; MACHINERY</b>	Payment for installation of Noja outdoor switch module for 500kva 331040kv transformer at BSES & purchase of UPS Batteries.	25,000,000.00	
						<b>25,000,000.00</b>
12	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	<b>INFRASTRUCTURE</b>	installation of solar power system at data centre	11,140,100.00	
						<b>11,140,100.00</b>
13	022000800300	EKITI STATE LOTTERIES COMMISSION	<b>FURNITURE &amp; FITTING</b>	Payment for the procurement of office furniture and other operational equipment for Ekiti State lotteries commission.	5,205,000.00	
						<b>5,205,000.00</b>
14	022200100100	MINISTRY OF INVESTMENT, TRADE AND INNOVATIONS	<b>LAND</b>	Survey of 30 hectares of Lands at Iro Ekiti	850,000.00	
						<b>850,000.00</b>
15	022800100100	BUREAU OF INFORMATION, COMMUNICATION AND TECHNOLOGY	<b>OFFICE EQUIPMENT</b>	Purchase of 35 Laptops for ICT Academy	12,250,000.00	
						<b>12,250,000.00</b>
			<b>INFRASTRUCTURE</b>	Repair of Solar Panel , Peplacement of cable, Instalation of Inverter and ICT Network	5,000,000.00	
						<b>5,000,000.00</b>
16	023100100100	EKITI STATE ELECTRICITY BOARD	<b>INFRASTRUCTURE</b>	Installation and Extension of Electricity transformer at College of Agric, Isan	15,311,610.02	
				Installation and Extension of Electricity transformer at College of Agric, Isan	3,247,917.25	
				Extension of Electricity and Installation of 500KVA 11/0.415KV Transformer at Oluwasefunmi. Ado - Ekiti	3,624,671.61	
				Purchase & Installation of dedicated 100KVA perking Generator set powering New Governor's Office. Ado (2nd Tranche)	5,000,000.00	
				Purchase & Installation of dedicated 100KVA perking Generator set powering New Governor's Office. Ado (Balance navment)	3,900,395.35	
				Construction of street light from Ijigbo round about to Baptist Comprehensive High School to NTA to navillion road. Ado Ekiti(1st Tranche)	20,000,000.00	
				Construction of street light from Ijigbo round about to Baptist Comprehensive High School to NTA to navillion road. Ado Ekiti(2nd. Tranche)	20,000,000.00	
				Rural Electrification of Igede farm Settlement in Oye LOCAL Government (Part navment)	3,322,048.56	
				Rural Electrification of Igede farm Settlement in Oye LOCAL Government (balance navment)	3,000,000.00	
				Construction of Streetlight from Ijigbo round about to Baptist Comprehensive High School to NTA - Pavillion road. Ado Ekiti (balance navment)	25,413,491.80	
						<b>102,820,134.59</b>
			<b>PLANT &amp; MACHINERY</b>	Repair of 1.250 back up Generating Set at Central Plant, Govt. House	9,000,000.00	
						<b>9,000,000.00</b>

**SUPPLEMENTARY 13: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	DETAILS	2022	
			<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
17	023400100100	MINISTRY OF WORKS AND TRANSPORTATION	<b>INFRASTRUCTURE</b>	Rehabilitation of Agric Olope	163,272,871.62	
				Reconstruction of agbado -ode, isinbode ,omuo road	166,579,942.54	
				reconstruction of Iloro,Ijurin, temidire,ayegunle road	334,879,403.11	
				Rehabilitation of Ikole township road	200,000,000.00	
				Construction of lined drain and filling at 132/33KVA,Omisanjana Ado Ekiti	4,621,205.09	
				Constuction of Air held pavement project in Ekiti Cargo Airport	3,000,000,000.00	
				Rehabilitation of Itapa-Ijelu -Omuo road	271,063,604.19	
				Rehabilitation of Ado,Iworoko,Ifaki road	278,000,000.00	
				Dualisation of new Ado,Iyin Road	1,504,058,250.73	
				Rehabilitation of Ijigbo roundabout, Baptist college-Ilawe dual carriage way Ado Ekiti	17,037,305.24	
				Rehabilitation of Aramoko-Erinjinyan-Ikogosi road	42,668,898.02	
				Dualization of Ijero township road	95,463,773.10	
				Dualization of Ilawe township road	66,921,479.10	
				Rehabilitation of Ilupeju-Ire-Igbemo-Ijan road	61,818,676.43	
				Constuction of Air held pavement project in Ekiti Cargo Airport	3,303,395,219.26	
				Construction of Airport in Ekiti State	122,970,000.00	
				Rehabilitation of Ikole township road	97,336,592.40	
				Construction of Ifaki-Esure-Eyio-Awo road in Ekiti State	159,778,796.65	
				Rehabilitation of Agbado-Ode-Isinbode-Omuo	140,221,205.35	
				Maintenance of Ado Ekiti metropolies traffic light	7,400,300.00	
				Consultancy fees for design and supervision of the Airport project	89,761,486.49	
				Rehabilitation of Electricity supply from Egbe Ekiti town to Egbe Dam	10,263,790.00	
						<b>10,137,512,799.32</b>
			<b>BUILDING</b>	Construction of traditional council chamber	100,000,000.00	
				construction of GRA 111 extension	221,458,153.86	
						<b>321,458,153.86</b>
			<b>PLANT &amp; MACHINERY</b>	overhauling of engine and minor repair of earth moving equipment	4,886,885.00	
						<b>4,886,885.00</b>

**SUPPLEMENTARY 13: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	DETAILS	2022	
			<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
18	023400100400	EKITI STATE PUBLIC WORKS CORPORATION	<b>PLANT &amp; MACHINERY</b>	Repair of earth moving equipment	20,000,000.00	
				Repair of earth moving equipment	13,386,570.94	
						<b>33,386,570.94</b>
19	023800100100	MINISTRY OF BUDGET AND PLANNING	<b>FURNITURE &amp; FITTING</b>	Furnishing of New Govt. House Lodge (1st Tranche)	30,000,000.00	
						<b>30,000,000.00</b>
			<b>BUILDING</b>	Topographic survey of route profiling of the Transmission line from Ikere-Ijesa-Isu to Ilupeju	14,000,000.00	
						<b>14,000,000.00</b>
20	025000100100	FISCAL RESPONSIBILITY COMMISSION	<b>BUILDING</b>	Renovation of additional (5) rooms allocated to the Comm.	2,000,000.00	
						<b>2,000,000.00</b>
21	025200100100	EKITI STATE WATER COOPERATION	<b>INFRASTRUCTURES</b>	Replacement of burnt cable at Ado water works	4,532,640.00	
						<b>4,532,640.00</b>
22	025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	<b>BUILDING</b>	Perimeter survey and acquisition of 50 hectares of Land for federal Housing Scheme at Oye - Ekiti (balance payment)	1,100,000.00	
						<b>1,100,000.00</b>
23	026000100100	BUREAU OF LANDS	<b>INFRASTRUCTURES</b>	Geographic Information System	273,043,992.57	
						<b>273,043,992.57</b>
24	026000100400	URBAN RENEWAL AGENCY	<b>INFRASTRUCTURES</b>	Compensation to the 66 Claimant whose properties were affected by the on-going construction of Bus terminal in Ado Ekiti (Part payment)	40,000,000.00	
				Construction of Bus terminal and road Artitecture along Ijigbo to Oke-Iyinmi Roundabout, Ado Ekiti	400,000,000.00	
						<b>440,000,000.00</b>
25	026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	<b>TRANSPORT EQUIPMENT</b>	Refurbishment of 6 units fire fighting vehicle in the fleet of Ekiti State	7,867,726.00	
				Refurbishment of 6 units fire fighting vehicle in the fleet of Ekiti State	1,176,000.00	
						<b>9,043,726.00</b>
			<b>BUILDING</b>	Conversion of existing hall in the ministry of infrastructure	7,898,783.68	
			<b>INFRASTRUCTURE</b>	Expansion of access road to the independent power project site in Ekiti State	11,076,705.41	
						<b>18,975,489.09</b>
		<b>SUB TOTAL ECONOMIC</b>				<b>11,763,988,941.79</b>



**SUPPLEMENTARY 13: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	DETAILS	2022	
			<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
	030000000000	<b>LAW &amp; JUSTICE SECTOR</b>				
26	031800100100	THE JUDICIARY	<b>TRANSPORTATION EQUIPMENT</b>	purchase of vehicle for hon. Chief judge	163,450,000.00	
						<b>163,450,000.00</b>
		<b>SUB TOTAL LAW &amp; JUSTICE</b>	-	-		<b>163,450,000.00</b>
	050000000000	<b>SOCIAL SECTOR</b>				
27	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT AND SOCIAL	<b>BUILDING</b>	Payment for the maintenance of Ekiti State women transit camp and skill acquisition centre.	10,000,000.00	
			"	Payment for the maintenance of Ekiti State women transit camp and skill acquisition centre.(Balance payment)	8,874,000.00	
						<b>18,874,000.00</b>
28	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	<b>OFFICE EQUIPMENT</b>	Payment for the supply of science laboratory equipment to all secondary school in Ekiti State	2,802,500.00	
			"	Payment for the supply of science laboratory equipment to all secondary school in Ekiti State	4,570,000.00	
			"	Payment for the supply of science laboratory equipment to all secondary school in Ekiti State	1,151,000.00	
			"	Payment for the supply of science laboratory equipment to all secondary school in Ekiti State	4,570,000.00	
			"	Payment for the supply of science laboratory equipment to all secondary school in Ekiti State	2,000,000.00	
						<b>15,093,500.00</b>
29	051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	<b>BUILDING</b>	Payment for the completion of harding model college.	103,560,000.00	
						<b>103,560,000.00</b>
30	051705300100	EKITI STATE BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	<b>BUILDING</b>	Payment for construction of perimeter fencing A at GTC Otun and Igbara odo ekiti.	7,500,000.00	
			<b>OFFICE EQUIPMENT</b>	Payment for procurement of tools, equipment, perimeter fencing of GTC Igbara odo iiero and otun Ekiti.	12,500,000.00	
						<b>20,000,000.00</b>

**SUPPLEMENTARY 13: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	DETAILS	2022	
			<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
31	052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	<b>BUILDING</b>	Renovation of State Specialist Hospital, Ikole Ekiti	17,003,371.27	
				Outstanding works at Oba Adejugbe Hospital, Ado Ekiti	40,995,255.16	
				Renovation of State Specialist Hospital, Ikere Ekiti	24,219,202.78	
				Renovation of EKSUTH Staff Quarters at Similoluwa, Ado Ekiti	91,219,975.65	
				Outstanding works at Oba Adejugbe Hospital, Ado Ekiti	12,000,000.00	
				Renovation of State Specialist Hospital, Ijero Ekiti	17,613,139.06	
				Renovation of General Hospital, Emure Ekiti	36,209,017.11	
						<b>239,259,961.03</b>
32	053500100100	MINISTRY OF ENVIRONMENT	<b>INFRASTRUCTURES</b>	Establishment of Standard meteorological Station in Ekiti State Cargo Airport	25,859,125.00	
						<b>25,859,125.00</b>
33	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	<b>INFRASTRUCTURES</b>	Dredging of River cause with control of erosion in critical places in Ekiti State	2,000,000.00	
						<b>2,000,000.00</b>
34		EXTERNAL FINANCES WITH DRAW DOWN				
		<b>SUB TOTAL SOCIAL</b>	-	-		<b>424,646,586.03</b>
		<b>TOTAL ADMINISTRATION SECTOR</b>		-	-	<b>3,477,781,872.71</b>
		<b>TOTAL ECONOMIC SECTOR</b>	-	-	-	<b>11,763,988,941.79</b>
		<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	-	-	-	<b>163,450,000.00</b>
		<b>TOTAL REGIONAL SECTOR</b>	-	-	-	-
		<b>TOTAL SOCIAL SECTOR</b>	-	-	-	<b>424,646,586.03</b>
		<b>TOTAL (A)</b>	-	-	<b>15,829,867,400.53</b>	<b>15,829,867,400.53</b>
		<b>OTHER: EXTERNAL FINANCES WITH DRAW DOWN</b>				
	<b>Anex i</b>	WORLD BANK ASSISTED PROJECT( PFMU)			6,323,874,003.01	
	<b>Anex ii</b>	EDUCATION TRUST FUND			55,222,692.34	
		SUBEB			3,625,581,610.03	
	011100400100	EKITI STATE SUSTAINABLE DEVELOPMENT GOAL			356,256.28	
		HEALTH PROJECTS FINANCED BY AIDS & GRANTS			-	
		<b>TOTAL (B)</b>			<b>10,005,034,561.66</b>	
		<b>GRAND TOTAL (A+B)</b>	-	-	<b>25,834,901,962.19</b>	

**SUPPLEMENTARY 13: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	DETAILS	2022	
			<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>

**SUMMARY OF EXPENDITURE CAPTURED IN PPE**

LAND	377,915,099.44
BUILDING	7,080,553,683.23
INFRASTRUCTURE	15,461,729,356.53
PLANT AND MACHINERY	72,273,455.94
TRANSPORT EQUIPMENT	2,400,995,649.21
OFFICE EQUIPMENT	373,434,163.19
FURNITURE AND FITTING	68,000,554.65
<b>TOTAL</b>	<b>25,834,901,962.19</b>

**SCHEDULE OF FIXED ASSETS (WORK IN PROGRESS NOW RECOGNISED AS COMPLETED PROJECTS)**

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	DETAILS	2021	
<u>1</u>	021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	<b>LAND (BIOLOGICAL /AGRICULTURAL ASSET)</b>	Land clearing for agriculture purposes	17,772,964,978.00	
						<b>17,772,964,978.00</b>
2	023400100100	MINISTRY OF WORKS AND TRANSPORTATION	<b>INFRASTRUCTURE</b>	construction of Airfield Pavement in Ekiti State Airport	2,878,305,475	
				construction of Airfield Pavement in Ekiti State Airport	2,158,729,107	
				Rehabilitation of Ado-Iworoko- Ifaki dualization road	1,080,627,876	<b>6,117,662,458</b>
		<b>TOTAL</b>				<b>23,890,627,435.50</b>

**SUPPLEMENTARY NOTE 14 & 15: SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (PPE) & INVESTMENT PROPERTY**

	REF NOTE 15	REF. NOTE 14								
	INVESTMENT PROPERTY	LAND	BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT(FIXED ASSET GENERAL)	OFFICE EQUIPMENT	FURNITURES & FITTINGS	SPECIALISED ASSET	TOTAL
DEPRECIATION RATE	2%	0%	2%	5%	10%	20%	25%	20%	10%	
	N	N	N	N	N	N	N	N	N	N
COST AS AT 1/1/2022	14,385,850,000.00	2,983,652,573.04	89,416,854,112.36	183,022,943,197.06	2,741,475,707.06	6,778,362,499.94	5,602,171,846.64	2,586,303,313.59	-	307,517,613,249.69
ADDITION DURING THE YEAR	-	377,915,099.44	7,080,553,683.23	15,461,729,356.53	72,273,455.94	2,400,995,649.21	373,434,163.19	68,000,554.65		25,834,901,962.19
WIP COMPLETED (CLASSIFIED)	-	17,772,964,978.00		6,117,662,458.00	-	-	-	-		23,890,627,436.00
DISPOSAL		-	-	-		-	-	-		-
REVALUATION SURPLUS/ DEFICIT	10,799,147,553.16	50,000,000.00	-	3,010,607,178.36	378,961,467.00	1,597,694,656.00	252,411,651.50	324,375,438.77	1,568,019,001.42	17,981,216,946.21
COST AS AT 31/12/2022	25,184,997,553.16	21,184,532,650.48	96,497,407,795.59	207,612,942,189.95	3,192,710,630.00	10,777,052,805.15	6,228,017,661.33	2,978,679,307.01	1,568,019,001.42	375,224,359,594.09
DEPRECIATION: DEPRECIATION AS AT 01/01/2022	2,157,877,500.00	-	28,248,139,016.45	34,676,846,970.20	1,093,078,460.19	4,982,106,830.94	3,358,738,771.60	1,975,179,436.22	-	76,491,966,985.59
CHARGE FOR THE PERIOD	503,699,951.06	-	1,929,948,155.91	10,380,647,109.50	319,271,063.00	2,155,410,561.03	1,557,004,415.33	595,735,861.40	156,801,900.14	17,598,519,017.38
DISPOSAL		-	-	-	-	-	-	-		-
ACCUMULATED DEP. AS AT 31/12/2022	2,661,577,451.06	-	30,178,087,172.36	45,057,494,079.70	1,412,349,523.19	7,137,517,391.97	4,915,743,186.93	2,570,915,297.62	156,801,900.14	94,090,486,002.97
CARRING AMOUNT (NBV) AS AT 31/12/2022	22,523,420,102.10	21,184,532,650.48	66,319,320,623.23	162,555,448,110.25	1,780,361,106.82	3,639,535,413.18	1,312,274,474.40	407,764,009.39	1,411,217,101.28	281,133,873,591.12
AS AT 31/12/2021	12,227,972,500.00	2,983,652,573.04	61,168,715,095.91	148,346,096,226.86	1,648,397,246.88	1,796,255,669.00	2,243,433,075.04	611,123,877.37	-	231,025,646,264.10

LESS:

NBV OF INVESTMENT PROPERTY (31/12/2022)	22,523,420,102.10
NBV OF PROPERTY PLANT & EQUIPMENT (31/12/2022)	258,610,453,489.02

**SUPPLEMENTARY NOTE 16A: FACILITY REPAYMENT (DOMESTIC LOAN)**

S/NO	DETAILS	OPENING BALANCE	LOAN INTEREST B/F	ADDITIONAL LOAN	TOTAL LOAN BALANCE	PRINCIPAL PAYMENT	ACCRUED INTEREST	INTEREST PAYMENT	TOTAL PAYMENT	CLOSING BALANCE	CURRENT PORTION OF BORROWING
A	B	C	D	E	F=C+D+E	G	H	I	J=H+I+J	K=F-G	PROJECTED PR & INT.
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
1	BUDGET SUPPORT	16,501,216,268.27	-	-	16,501,216,268.27	134,266,874.07	-	1,724,630,538.86	1,858,897,412.93	16,366,949,394.20	134,266,874.07
2	BAIL OUT	8,308,444,334.28	-	-	8,308,444,334.28	722,961,194.35	-	313,905,610.06	1,036,866,804.41	7,585,483,139.93	633,388,366.59
3	RESTRUCTURED COMMERCIAL BANK LOANS (FGN BONDS)	17,013,535,598.56	-	-	17,013,535,598.56	486,954,997.18	-	2,490,889,124.18	2,977,844,121.36	16,526,580,601.38	486,954,997.18
4	ACCESS (ECA)	8,888,072,023.32	-	-	8,888,072,023.32	485,357,126.86	-	594,314,020.22	1,079,671,147.08	8,402,714,896.46	485,357,126.86
5	STATE BONDS	13,431,012,939.19	-	-	13,431,012,939.19	1,729,808,234.54	-	4,168,074,217.06	5,897,882,451.60	11,701,204,704.65	1,729,808,234.54
6	RE-STRUCTURED COMMERCIAL BANK LOANS (STATE GOVT.)	4,584,660,377.68	-	-	4,584,660,377.68	2,391,385,105.64	-	10,442,502.62	2,401,827,608.26	2,193,275,272.04	2,391,385,105.64
7	COMMERCIAL AGRICULTURE CREDIT SCHEME	4,671,167,725.49	-	-	4,671,167,725.49	199,606,025.50	-	408,953,925.02	608,559,950.52	4,471,561,699.99	199,606,025.50
8	HEALTH INTERVENTION	2,258,519,943.14	-	-	2,258,519,943.14	158,095,307.00	-	166,934,178.00	325,029,485.00	2,100,424,636.14	158,095,307.00
9	CBN (DCRR) SCHEME I	4,990,766,017.00	-	-	4,990,766,017.00	-	-	117,106,590.86	117,106,590.86	4,990,766,017.00	-
10	CBN (DCRR) SCHEME II	4,997,140,616.00	-	-	4,997,140,616.00	-	-	133,011,662.39	133,011,662.39	4,997,140,616.00	-
11	CBN - BRIDGING FACILITY	12,150,224,069.26	-	6,075,112,034.63	18,225,336,103.89	-	-	-	-	18,225,336,103.89	-
	<b>TOTAL</b>	<b>97,794,759,912.19</b>	<b>-</b>	<b>6,075,112,034.63</b>	<b>103,869,871,946.82</b>	<b>6,308,434,865.14</b>	<b>-</b>	<b>10,128,262,369.27</b>	<b>16,436,697,234.41</b>	<b>97,561,437,081.68</b>	<b>6,218,862,037.38</b>

Less: Current Portion of Borrowing

**6,218,862,037.38**

Balance of Long Term Borrowing (Domestic)

**91,342,575,044.30**

**EKITI STATE OF NIGERIA**  
**SUPPLEMENTARY NOTE 16 B: FOREIGN LOANS OUTSTANDING BALANCE AS AT 31ST DECEMBER, 2022**

S/ NO	FOREIGN LOAN	CREDITOR	LOAN CURRENCY	LOAN AMOUNT	PRINCIPAL	INTEREST	TOTAL PR+INT IN LOAN CURRENCY	DEBT BAL IN ORIGINAL CURRENCY	DEBT OUTSTANDING IN USD	DEBT OUTSTANDING IN NAIRA
1	STATE AGRIC DEV. PROJECT	IDA	XDR	8,476,945.10	423,846.20	7,152.40	430,998.60	635,769.09	846,081.45	379,509,833.62
2	POVERTY REDUCTION	IDA	XDR	7,642,692.40	382,358.00	37,572.20	419,930.20	4,681,957.59	6,230,748.74	2,794,802,348.79
3	HSDP	IDA	XDR	4,088,840.00	153,331.50	13,948.70	167,280.20	992,647.19	1,321,014.79	592,541,184.92
4	UBE	IDA	USD	5,000,000.00	125,000.00	17,520.40	142,520.40	2,149,322.65	2,149,322.65	964,078,674.66
5	HIV/AIDS	IDA	XDR	1,535,762.30	76,788.20	7,590.00	84,378.20	884,849.71	1,177,557.92	528,193,602.85
6	HSDP (II)	IDA	XDR	2,313,697.80	46,274.00	15,753.10	62,027.10	2,041,691.11	2,717,082.35	1,218,747,286.80
7	FADAMA	IDA	XDR	2,858,563.00	57,171.20	19,831.20	77,002.40	2,601,292.39	3,461,799.68	1,552,790,246.75
8	HIV/AIDS (III)	IDA	XDR	3,343,202.00	66,864.00	23,779.40	90,643.40	3,095,459.97	4,119,437.85	1,847,773,848.53
9	SEPIP	IDA	USD	48,333,333.00	-	343,912.60	343,912.60	45,634,854.03	45,634,854.03	20,469,513,775.16
11	SECTOR REFORM	IDA	XDR	32,400,000.00	1,069,200.00	222,203.80	1,291,403.80	28,125,115.99	37,428,901.85	16,788,733,925.45
12	PROGRAMME FOR FOOD	IDA	FUA	7,000,000.00	70,000.00	-	70,000.00	385,000.00	502,131.67	225,231,160.00
12	Support Optn		USD	18,000,000.00	-	-	-	-	-	-
	<b>TOTAL</b>			<b>140,993,035.60</b>	<b>2,470,833.10</b>	<b>709,263.80</b>	<b>3,180,096.90</b>	<b>91,227,959.72</b>	<b>105,588,932.98</b>	<b>47,361,915,887.53</b>
	Less: Current Portion of Borrowing (Foregn Loan)									1,820,857,075.53
	Longterm Borrowing (Foregn Loan)									45,541,058,812.00

			LOAN CURRENCY	NAIRA ( ₦ )		FOREIGN LOAN BALANCE AS AT 31/12/2022	NAIRA ( ₦ )	
	OVERALL TOTAL (PR+INTR)		3,180,096.90	1,566,265,719.36		FOREIGN LOAN BALANCE BF	<b>48,578,854,020.07</b>	
	PRINCIPAL PAYMENT		2,470,833.10	1,216,938,132.54		ADDITION DURING THE YEAR	-	
	INTEREST PAYMENT		709,263.80	349,327,586.82		PRINCIPAL REPAYMENT	(1,216,938,132.54)	
						AMOUNT FALLING DUE IN THE YEAR	(1,820,857,075.53)	
						LONG TERM DEBT(FOREIGN)	<b>45,541,058,812.00</b>	

### SUPPLEMENTARY NOTE 17 : DETAILS OF CHANGE IN NET ASSETS / EQUITY

S/NO	DETAILS		
		₦	₦
A	Increase in Advances Balance	2,798,570.96	
			<b>2,798,570.96</b>
B	Net Gains and Losses not Recognised in the Statement of Financial Performance		
i	May & June 2020 SEAP outstanding Deduction on salaries	82,031,686.30	
ii	2018 Subvention paid in 2022	722,468,038.83	
iii	2019 & 2020 Recurrent Expenditure paid in 2022	400,000,000.00	
iv	2021 Deduction at Source now recognise :		
	Ecological Fund	726,018,253.00	
	Judgment Debt	10,435,841.00	
	Software Book	9,321,595.00	
			<b>1,950,275,414.13</b>
C	Deficit on Revaluation of Property		
	Deficit on Revaluation of Ire Clay Products.		
	Balance as at 31st December, 2021	267,000,000.00	
	Balance as at 31st December, 2022	(186,900,000.00)	
			<b>80,100,000.00</b>
D	Inventories recognised in the year	97,102,741.28	
			<b>97,102,741.28</b>
E	PPE recognise during the year:		
i	Investment Property:	14,585,250,106.32	
ii	Landed Property	50,000,000.00	
iii	Infrastructure	3,010,607,178.36	
iv	Plant & Machinery	378,961,467.00	
v	Transport Equipment	1,597,694,656.00	
vi	Office Equipment	252,411,651.50	
vii	Furniture & Fittings	324,375,438.77	
viii	Specialised Asset	1,568,019,001.42	
			<b>21,767,319,499.37</b>
F	Refund from Bond Sinking Fund Account	439,470,613.00	
			<b>439,470,613.00</b>

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

S/NO	DETAILS	BUDGET 2022	ACTUAL 2022	PERFORMANCE (%)
	<b>REVENUE</b>	<b>₦</b>	<b>₦</b>	
1	OPENING BALANCE	7,200,000,000.00	8,351,267,792.21	
2	RECURRENT REVENUE	83,907,265,490.61	89,278,179,914.13	106
3	CAPITAL RECEIPTS	31,561,774,166.66	27,738,998,634.89	88
	<b>TOTAL REVENUE</b>	<b>122,669,039,657.27</b>	<b>125,368,446,341.23</b>	<b>102</b>
	<b>EXPENDITURE</b>	<b>-</b>		
1	RECURRENT EXPENDITURE	83,907,265,490.61	83,780,396,112.53	100
2	CAPITAL EXPENDITURE	38,761,774,166.66	31,593,295,818.79	82
	<b>TOTAL EXPENDITURE</b>	<b>122,669,039,657.27</b>	<b>115,373,691,931.32</b>	<b>94</b>

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

	DETAILS	ACTUAL 2022	ACTUAL 2021	PERCENTAGE CHANGE (%)
	<b>REVENUE</b>	<b>₦</b>	<b>₦</b>	
1	OPENING BALANCE	8,351,267,792.21	16,781,914,090.00	
2	RECURRENT REVENUE	89,278,179,914.13	77,479,015,352.00	15
3	CAPITAL RECEIPTS	27,738,998,634.89	18,525,701,807.00	50
	<b>TOTAL REVENUE</b>	<b>125,368,446,341.23</b>	<b>112,786,631,249.00</b>	<b>11</b>
	<b>EXPENDITURE</b>			
1	RECURRENT EXPENDITURE	83,780,396,112.53	63,953,776,061.00	31
2	CAPITAL EXPENDITURE	31,593,295,818.79	40,481,587,406.00	(22)
	<b>TOTAL EXPENDITURE</b>	<b>115,373,691,931.32</b>	<b>104,435,363,467.00</b>	<b>10</b>



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

	2022			2021		
MDAs	PERSONNEL	OVERHEADS	TOTAL	PERSONNEL	OVERHEADS	TOTAL
	₦	₦	₦	₦	₦	₦
MINISTRY OF FINANCE	57,714,978.74	11,974,960,350.53	12,032,675,329.27	80,297,415.54	8,188,032,386.89	8,268,329,802.43
MINISTRY OF BUDGET	70,324,310.31	2,498,000.00	72,822,310.31	77,606,265.99	239,676,500.00	317,282,765.99
STATE INTERNAL REVENUE	168,116,433.16	601,483,713.30	769,600,146.46	189,379,368.50	256,973,431.62	446,352,800.12
ACCOUNTANT GENERAL	140,739,193.44	106,198,939.99	246,938,133.43	157,720,904.84	173,125,682.31	330,846,587.15
<b>TOTAL</b>	<b>436,894,915.65</b>	<b>12,685,141,003.82</b>	<b>13,122,035,919.47</b>	<b>505,003,954.87</b>	<b>8,857,808,000.82</b>	<b>9,362,811,955.69</b>

## **SFTAS RECIEPTS**

DETAILS	2022 N	2021 N
SFTAS GRANTS	2,509,235,000.00	3,441,320,000.00
<b>TOTAL</b>	<b>2,509,235,000.00</b>	<b>3,441,320,000.00</b>

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

**FUND FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022**

<b>Annex i</b>												
<b>DETAILS</b>	<b>RAAMP</b>	<b>NEWMAP (WP)</b>	<b>NEWMAP (EIB)</b>	<b>NASSNP</b>	<b>IDEAS</b>	<b>AGILE</b>	<b>SURWASH</b>	<b>IMPACT</b>	<b>CASH TRANSFER</b>	<b>SEPIP</b>	<b>NUWSRP 3</b>	<b>TOTAL</b>
	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
Opening Balance	91,448,295.28	1,454,581,520.43		2,883,694.29					4,761,355.14	3,989,386.16	21,585.14	1,557,685,836.44
Drawdown	207,500,000.00	3,245,320,750.00		173,704,034.74	804,161,855.15	2,137,686,604.90	327,850,000.00	83,000,000.00	22,951,445.00			7,002,174,689.79
GCC			51,280,304.77					22,414,913.00				73,695,217.77
Exchange Rate Gain	14,000,000.00	20,566,187.87			29,249,972.28	105,797,532.94	18,145,048.91	6,563,726.95				194,322,468.95
Other Income					66,349.27	440,000.00						506,349.27
<b>Total Inflow (A)</b>	<b>221,500,000.00</b>	<b>3,265,886,937.87</b>	<b>51,280,304.77</b>	<b>173,704,034.74</b>	<b>833,478,176.70</b>	<b>2,243,924,137.84</b>	<b>345,995,048.91</b>	<b>111,978,639.95</b>	<b>22,951,445.00</b>	<b>-</b>	<b>-</b>	<b>7,270,698,725.78</b>
<b>Total Fund Available</b>	<b>312,948,295.28</b>	<b>4,720,468,458.30</b>	<b>51,280,304.77</b>	<b>176,587,729.03</b>	<b>833,478,176.70</b>	<b>2,243,924,137.84</b>	<b>345,995,048.91</b>	<b>111,978,639.95</b>	<b>27,712,800.14</b>	<b>3,989,386.16</b>	<b>21,585.14</b>	<b>8,828,384,562.22</b>
												-
Less:												-
Recurrent Expenditure	48,043,502.74	182,813,815.54	7,969,190.53	176,406,104.71	52,353,298.03	239,685,065.98	78,766,240.42	52,199,723.58	22,371,762.94			860,608,704.47
Capital Expenditure		4,486,374,337.99	16,447,500.00		374,428,247.55	1,250,222,445.50	163,648,683.88	32,752,788.09				6,323,874,003.01
Transfer to EIB		51,280,304.77										51,280,304.77
<b>Total Outflow (B)</b>	<b>48,043,502.74</b>	<b>4,720,468,458.30</b>	<b>24,416,690.53</b>	<b>176,406,104.71</b>	<b>426,781,545.58</b>	<b>1,489,907,511.48</b>	<b>242,414,924.30</b>	<b>84,952,511.67</b>	<b>22,371,762.94</b>	<b>-</b>	<b>-</b>	<b>7,235,763,012.25</b>
<b>Closing Balance ( A - B)</b>	<b>264,904,792.54</b>	<b>-</b>	<b>26,863,614.24</b>	<b>181,624.32</b>	<b>406,696,631.12</b>	<b>754,016,626.36</b>	<b>103,580,124.61</b>	<b>27,026,128.28</b>	<b>5,341,037.20</b>	<b>3,989,386.16</b>	<b>21,585.14</b>	<b>1,592,621,549.97</b>

Annex ii

**SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

**( EXTERNAL FINANCES WITH DRAW DOWN )**

**Annex i (b)**

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					<b>₦</b>	<b>₦</b>
		<b>WORLD BANK ASSISTED PROJECTS UNDER PFMU</b>				
1		EKITI STATE ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMPOWERMENT (AGILE)	<b>FURNITURES &amp; FITTINGS</b>	PROCUREMENT OF OFFICE FURNITURE	7,556,000.00	
						<b>7,556,000.00</b>
			<b>OFFICE EQUIPMENT</b>	PROCUREMENT OF OFFICE EQUIPMENT	38,940,262.50	
						<b>38,940,262.50</b>
			<b>TRANSPORTATION EQUIPMENT</b>	PROCUREMENT OF 2 PROJECT VEHICLE	62,222,183.00	
				GRANT TO 202 SECONDARY SCHOOLS (		
				PROCUREMENT OF 2 PROJECT VEHICLE)	1,141,504,000.00	
						<b>1,203,726,183.00</b>
2		EKITI STATE SUSTAINABLE URBAN AND RURAL WATER SUPPLY, SANITATION AND HYGIENE (SURWASH)PROGRAM	<b>TRANSPORTATION EQUIPMENT</b>	Three project vehicles	103,135,499.97	
						<b>103,135,499.97</b>
			<b>OFFICE EQUIPMENT</b>	Audio Visual and ICT Equipment	28,544,072.00	
						<b>28,544,072.00</b>
			<b>FURNITURES &amp; FITTINGS</b>	Office furniture and office Equipment	19,888,633.05	
						<b>19,888,633.05</b>
			<b>INFRASTRUCTURE</b>	15KVA Solar Power System	12,080,478.86	
						<b>12,080,478.86</b>

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

**Annex i (b)**

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					<b>₦</b>	<b>₦</b>
3		INNIVATION DEVELOPMENT AND EFFECTIVENESS IN THE ACQUISITION OF SKILLS (IDEAS) PROJECT	<b>TRANSPORTATION EQUIPMENT</b>	Motor Vehicle	32,712,250.00	
						<b>32,712,250.00</b>
			<b>OFFICE EQUIPMENT</b>	Equipment	19,397,622.50	
						<b>19,397,622.50</b>
			<b>FURNITURES &amp; FITTINGS</b>	Furniture and Fittings	3,981,421.60	
						<b>3,981,421.60</b>
			<b>BUILDING</b>	Building (Renovation)	5,586,953.45	
				Grant to 3 Government Technical College @ N104250000.00 (Building (Renovation)	312,750,000.00	
4						<b>318,336,953.45</b>
		MALARIA IMPACT PROJECT	<b>OFFICE EQUIPMENT</b>	Office furniture and office Equipment	4,016,288.09	
						<b>4,016,288.09</b>
			<b>TRANSPORTATION EQUIPMENT</b>	Motor Vehicle 1 Unit	28,736,500.00	
						<b>28,736,500.00</b>

**SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

**( EXTERNAL FINANCES WITH DRAW DOWN )**

**Annex i (b)**

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					<b>₦</b>	<b>₦</b>
5		NEWMAP	<b>INFRASTRUCTURE</b>	Payment for Reconstruction of Arinkin Bridge, Irele & Ipao	111,188,395.08	
				Further payment for construction of Bisi Aloba Adunogbon	362,309,481.67	
				Further payment for construction of Afao-oriebu Community	297,979,225.13	
				Further payment for construction of Kajola Temidire	321,304,384.41	
				Further pay,ment for construction of Kajola Temidire	321,304,384.41	
				Further payment for construction of Bisi Aloba Adunogbon	195,089,720.90	
				Further payment for construction of Afao-oriebu Community	160,450,352.00	
				Further payment for construction of Bisi Aloba Adunogbon	153,092,515.65	
				Further payment for construction of Bisi Aloba Adunogbon	229,638,773.48	
				Further payment for construction of Kajola temidire	168,913,395.56	
				Further payment for construction of Afao-oriebu Community	85,239,368.58	
				Further payment for construction of Bisi Aloba Adunogbon	130,000,000.00	
				Further payment for construction of Kajola Temidire	130,000,000.00	
				Further payment for construction of Bisi Aloba Adunogbon	450,711,168.53	
				Further payment for construction of Kajola Temidire	180,895,984.03	

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

**Annex i (b)**

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					<b>₦</b>	<b>₦</b>
				Further payment for construction of Afao-oriebu Community	148,863,887.59	
				5%Retention fee on reconstruction of Ajolagun	3,240,410.16	
				5% Retention fee on reconstruction of Arinkin	20,549,436.93	
				Further payment for construction of Bisi Aloba Adunogbon	386,866,166.42	
				Further payment for construction of Kajola Temidire	303,583,736.27	
				Further payment for construction of Afao-oriebu Community	29,431,171.14	
				Further payment for construction of Bisi Aloba Adunogbon	822,500.00	
						<b>4,191,474,457.94</b>
			LAND	Advance payment on forest regeneration and degraded reserve	51,099,572.48	
			LAND	Final payment on forest regeneration and degraded reserve	15,171,384.73	
			LAND	Payment for beating up of 22 hectares of land & planting of additional 10 hectares	10,887,500.00	
						<b>77,158,457.21</b>

**SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

**( EXTERNAL FINANCES WITH DRAW DOWN )**

**Annex i (b)**

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					<b>₦</b>	<b>₦</b>
			<b>INFRASTRUCTURE</b>	Further payment for consultancy fee to procurement consultant	3,101,076.93	
				Further payment for consultancy fee to NISD	7,073,500.00	
				Further payment for consultancy fee to ENVIPLAN INTL. LTD	40,210,000.00	
				Further payment for consultancy fee to ENVIPLAN INTL. LTD	11,148,800.00	
				Furtherpayment for consultancy fee to ENVIPLAN INTL. LTD	41,460,000.00	
				Further payment for consultancy fee to ENVIPLAN INTL. LTD	11,148,800.00	
				Further payment for consultancy fee to procurement consultant	3,101,076.93	
				Further payment for consultancy fee to ENVIPLAN INTL. LTD	18,884,041.66	
				further payment for consultancy fee to ENVIPLAN INTL. LTD	1,042,500.00	
				Further payment for consultancy fee to procurement consultant	1,033,692.31	
				Final payment to Consultancy on NGO	21,220,500.00	
				Final payment to Consultancy on RAP	15,578,685.01	
				Final Payment of Engineering Design	30,000,000.00	
				Further payment for consultancy fee to ENVIPLAN INTL. LTD	12,738,750.00	
						<b>217,741,422.84</b>
		NEWMAP (EIB)	LAND	Fire tracing and weeding of 9 afforestation sites by direct labour	16,447,500.00	
						<b>16,447,500.00</b>
					<b>6,323,874,003.01</b>	<b>6,323,874,003.01</b>

# **EKITI EDUCATION TRUST FUND**

## **DETAILS OF FUND UTILIZATION FROM JANUARY TO DECEMBER, 2022**

**Annex ii**

DATE	MINISTRY	PURPOSE	CLASSIFICATION	PPE	NOT PPE	
09-02-22	Adult Education	Fund released for allowance to attend Nat. Strategy meeting at Keffi, Nasarawa State.			197,000.00	
08-05-22	Adult Education	Fund released to the Agency for perimeter fencing of dropping Centre in Ado Ekiti.	<b>BUILDING</b>	899,450.00		
02-03-22	Adult Education Agency	Bieng the fund realease to AANFE for the procument of free JAMB for 2021/2022			13,930,000.00	
						<b>15,026,450.00</b>
07-01-22	BTVE	Fund release of BTVE to 'skill G' for the bal. payment of facilities for 2021 to Govt. Tech. College, Ado	<b>OFFICE EQUIPMENT</b>	17,510,720.00		
05-03-22	BTVE	Fund release to BTVE for 2nd term 2021/2022 Running grant Tech. Colleges			2,257,200.00	
01-04-22	BTVE	Fund release to BTVE to 'skill G' for the payment of facilities to Govt. Tech. College, Ado.	<b>OFFICE EQUIPMENT</b>	20,000,000.00		
07-01-22	BTVE	Fund released for the Part payment for 3rd term R/G to Govt. Technical Colleges.			2,257,200.00	
07-07-22	BTVE	Fund released for bal. payment for 3rd term R/G to Govt. Technical Colleges			67,500.00	
10-05-22	BTVE	Fund released for part payment for facilities at Govt. Tech. Colleges.	<b>OFFICE EQUIPMENT</b>	11,155,000.00		
11-02-22	BTVE	Fund released for the payment of 2022 NABTEB Exam.			28,000,000.00	
						<b>81,247,620.00</b>
21/1/2022	EKSIRS	5% OF withholding Tax on office renovation	<b>BUILDING</b>	803,625.00		
						<b>803,625.00</b>



**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JANUARY TO DECEMBER, 2022**

**Annex ii**

DATE	MINISTRY	PURPOSE	CLASSIFICATION	PPE	NOT PPE	
07-01-22	ETF	Being the fund release for the operation cost for the office			1,077,787.00	
10-02-22	ETF	Being the fund release for the operation cost for the office			1,200,000.00	
04-03-21	ETF	Being the fund release for the operation cost for the office			631,256.00	
05-04-22	ETF	Being the fund release for the operation cost for the office			406,774.00	
06-05-22	ETF	Being the operation cost of 1.5% of N10,627,138.90 for the month of April, 2022			266,950.00	
02-06-22	ETF	Being the operation cost of 1.5% of N28,217,249.32 for the month of May, 2022			423,000.00	
30-Jun	ETF	Bank charges. (Jan-June)			27,812.37	
30-Jun	ETF	15% of fund generated for operation cost (Jan-June)			3,155,900.00	
30/June	ETF	Board members sitting Allowance			360,000.00	
15/3/2022	ETF	Repair of office furniture and equipment	<b>FURNITURES &amp; FITTINGS</b>	1,369,500.00		
18/1/2022	ETF	Procurement of books of Account for the year 2022			246,000.00	
18/1/2022	ETF	Payment for monitoring of the school renovation by ETF			84,000.00	
22/2/2022	ETF	Payment for public Account meeting at House of Assembly			50,000.00	
23/2/2022	ETF	Payment for 2021 promotion exercise			27,500.00	
27/4/2022	ETF	Printing of file jackets, letterhead etc			120,000.00	

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JANUARY TO DECEMBER, 2022**

**Annex ii**

DATE	MINISTRY	PURPOSE	CLASSIFICATION	PPE	NOT PPE	
05-11-22	ETF	Staff training for CITN mandatory workshop at Abuja			252,500.00	
14/3/2022	ETF	Payment for audit exercise of financial record 2021			200,000.00	
30/1/2022	ETF	Balance payment for the direct renovation of office premises for 2021	<b>BUILDING</b>	1,758,959.84		
07-05-22	ETF	payment of operation cost from July - Dec. 2022			2,566,646.00	
07-05-22	ETF	Payment of Board Members sitting allowance (April-Sept			1,095,699.00	
16/11/2022	ETF	Being payment of xmas gifts to staff and the stakeholders for the year 2022.			1,199,000.00	
16/11/2022	ETF	Fund released for the 2023 WAEC documentary entry.			1,833,300.00	
21/12/2022	ETF	Being the payment for the monitoring of paying establishment of ETF deductions.			445,000.00	
31/12/2022	ETF	Being bank charges from July - Dec. 2022			<b>20,176.00</b>	
						<b>18,817,760.21</b>
01-05-22	FIRS	7.5% of VAT deduction of office renovation	<b>BUILDING</b>	1,235,437.50		
						<b>1,235,437.50</b>
04-01-22	MOEST	Fund release to MOE for the renovation of SS Block of classroom with attached Office @ Otun Ekiti			7,193,302.80	
10-02-22	MOEST	Being the fund release MOE for the payment of 2nd term 21/22 Running grants to all public pry school in the State.			44,253,900.00	
10-02-22	MOEST	Being the fund release to MOE for the payment of 2nd term 21/22 Running grants to all public sec. school in the State			69,631,200.00	

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JANUARY TO DECEMBER, 2022**

**Annex ii**

DATE	MINISTRY	PURPOSE	CLASSIFICATION	PPE	NOT PPE	
09-03-22	MOEST	Being the fund release to MOE for the Nat. Mathemeatics competition for Girl @ Abuja.			150,000.00	
22-04-22	MOEST	Being the fund release to MOE to conduct 2020/2021 promotion interview			319,000.00	
22-04-22	MOEST	FGSTC on ROBOTICS & CODING Texas USA on 20-23 April, 2022.			1,300,000.00	
28-04-22	MOEST	Schools Basket ball championship of Ekiti State contingents at Ibadan on 28th May-3rd June, 2022			1,432,500.00	
16-05-22	MOEST	Being the fund release to MOE to conduct placement/pry six Examination of public primary schools for 2022			27,485,000.00	
16-05-22	MOEST	Being the fund release to MOE for Girl Child Education Inteervention			10,000,000.00	
02-06-22	MOEST	N57,018,000.00 for the procurement of Ekiti Value textbook by African Resource Comm.			11,403,600.00	
03-06-22	MOEST	Being the fund release to MOE for the school debates for 6 participant at Abeokuta.			389,000.00	
15-06-22	MOEST	Being the fund release to MOE for the renovation of Girls hostel with attached toilet at Govt. College Emure.			4,351,811.14	
22-06-22	MOEST	Fund release to MOE as part payment of conduct 2022 JSS Examination.			5,000,000.00	
22-06-22	MOEST	Fund released to MOE as part payment to conduct 2022 JSS Examination.			4,000,000.00	
22-04-22	MOEST	Fund released to MOEST for the procurement of value textbooks to EKSU printing press			12,531,000.00	
09-03-22	MOEST	fund released to attend National mathematic competition for girls at Abuja			150,000.00	
29/6/2022	MOEST	fund released as part payment for Jss III Exam			2,000,000.00	
07-01-22	MOEST	Fund released for the for part payment to conduct JSS 3 Examination			5,000,000.00	

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JANUARY TO DECEMBER, 2022**

**Annex ii**

<b>DATE</b>	<b>MINISTRY</b>	<b>PURPOSE</b>	<b>CLASSIFICATION</b>	<b>PPE</b>	<b>NOT PPE</b>	
14/7/2022	MOEST	Fund released for the part payment to conduct JSS 3 Examination			12,000,000.00	
08-01-22	MOEST	Fund released for the part payment to conduct JSS 3 Examination			13,500,000.00	
08-06-22	MOEST	Fund released for the part payment to conduct JSS 3 Examination.			2,200,884.00	
08-06-22	MOEST	Fund released for part payment to conduct SS II Unified Examination.			22,500,000.00	
08-07-22	MOEST	Fund released for the payment of 3rd term R/G to public primary School.			44,253,900.00	
08-08-22	MOEST	Fund released for part payment to conduct Unified Examination.			5,000,000.00	
08-03-22	MOEST	Fund released to facilitates the training of 100 Teachers under 1m Teacher Programme.			312,000.00	
09-12-22	MOEST	Fund released for part payment for the procurement of Ekiti Values Textbook by African			20,000,000.00	
09-12-22	MOEST	Fund released for part payment for 3rd term R/G to Public Sec. School.			35,000,000.00	
28/9/2022	MOEST	Fund released for part payment to conduct SS II Unified Examination.			14,762,280.00	
11-07-22	MOEST	Fund released for young Nig. Scientist Programme award at Abuja.			679,824.00	
15/11/2022	MOEST	Fund released for part payment for 3rd term R/G to Public Sec. School.			34,631,200.00	
16/11/2022	MOEST	Fund released for South West Schools Competition Programme at Ibadan			441,400.00	
16/11/2022	MOEST	Fund released for launching of Nat. plan in training sale Nig.			824,000.00	
16/11/2022	MOEST	Fund released for the procurement of 2 A/C for SA on Education Office.	<b>OFFICE EQUIPMENT</b>	490,000.00		

**EKITI EDUCATION TRUST FUND**

**DETAILS OF FUND UTILIZATION FROM JANUARY TO DECEMBER, 2022**

**Annex ii**

DATE	MINISTRY	PURPOSE	CLASSIFICATION	PPE	NOT PPE	
21/12/2022	MOEST	Fund released as part payment for the supplied of Ekiti Values Textbook			15,500,000.00	
						<b>428,685,801.94</b>
15/11/2022	Mr. Daramola E.	Being payment of fin. Assistant to Exec. Sec. for the burial of late wife Mrs Daramola.			250,000.00	
						<b>250,000.00</b>
10-06-22	Scholarship Board	Fund released for the scholarship of Okunola Isreal IkeOluwapo at ABUAD			4,897,500.00	
						<b>4,897,500.00</b>
08-04-22	TSC	Fund released for the Conduct of recruitment exercise of Teaching Staff to Pub. Sec. School.			2,560,000.00	
						<b>2,560,000.00</b>
		<b>TOTAL</b>		<b>55,222,692.34</b>	<b>498,301,502.31</b>	<b>553,524,194.65</b>

**EKITI STATE GOVERNMENT**  
**WORLD BANK ASSISTED PROJECTS**  
**CONSOLIDATED FUND FLOW STATEMENT FOR JANUARY TO DECEMBER, 2022**  
**EKITI STATE COVID ACTION RECOVERY AND ECONOMIC STIMULUS (CARES)**

**Annex iii**

	DETAILS		COORDINATING UNIT	CASH TRANSFER UNIT	CSDP UNIT	FADAMA UNIT	MEDA	LIPW	TOTAL
<b>A</b>	<b>RECEIPTS</b>		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
	Opening Balance	i	61,277,000.00	72,000,000.00	94,790,005.14		75,869,521.25	6,482,343.50	<b>310,418,869.89</b>
	IDA	ii							
	GCC	iii		310,563,031.50	596,646,500.00	383,900,703.43	47,102,500.00	179,633,203.00	<b>1,517,845,937.93</b>
	Other Income	iv		-	830,026.79	100,000,000.00	1,761,125.00	-	<b>102,591,151.79</b>
	<b>Total (i+ii+iii+iv)</b>	<b>v</b>	<b>61,277,000.00</b>	<b>382,563,031.50</b>	<b>692,266,531.93</b>	<b>483,900,703.43</b>	<b>124,733,146.25</b>	<b>186,115,546.50</b>	<b>1,930,855,959.61</b>
<b>B</b>	<b>EXPENDITURES BY CATEGORY</b>								
	Stipends to beneficiaries	vi	-	266,440,000.00		216,805,149.50	73,395,044.55	119,274,511.00	<b>675,914,705.05</b>
	Grant to Community & Groups	vii	-	-	489,995,888.20	-	-		<b>489,995,888.20</b>
	Enrollment Cost (one off)	viii	-	26,268,781.00	-	-	-	2,000,312.00	<b>28,269,093.00</b>
	Training, Workshop and Study Tours	ix	-	1,925,000.00	11,026,625.00	-	-	-	<b>12,951,625.00</b>
	Operating Cost	x	33,229,164.78	48,449,045.25	43,419,833.97	86,105,708.86	28,372,714.28	28,537,740.32	<b>268,114,207.46</b>
	Consultancy	xi	-	-	121,744,500.00	-	-	-	<b>121,744,500.00</b>
	Goods	xii			2,448,850.00	-	-	-	<b>2,448,850.00</b>
	<b>Total Expenditures (vi+vii+viii+ix+x+xi+xii)</b>	<b>xiii</b>	<b>33,229,164.78</b>	<b>343,082,826.25</b>	<b>668,635,697.17</b>	<b>302,910,858.36</b>	<b>101,767,758.83</b>	<b>149,812,563.32</b>	<b>1,599,438,868.71</b>
	<b>Closing Balance (v-xiii)</b>	<b>xiv</b>	<b>28,047,835.22</b>	<b>39,480,205.25</b>	<b>23,630,834.76</b>	<b>180,989,845.07</b>	<b>22,965,387.42</b>	<b>36,302,983.18</b>	<b>331,417,090.90</b>