



REPORT

Of the

AUDITOR-GENERAL

ON THE ACCOUNTS & FINANCIAL STATEMENTS

Of

EKITI STATE GOVERNMENT OF NIGERIA

FOR THE YEAR ENDED

31st DECEMBER, 2023

SECTION ONE

**EKITI STATE AUDITOR-GENERAL'S AUDIT
CERTIFICATE**

EKITI STATE AUDITOR-GENERAL'S ANNUAL REPORT ON THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS OF EKITI STATE FOR THE YEAR ENDED 31ST DECEMBER, 2023

AUDIT CERTIFICATE

Introduction

The accounts of the government of Ekiti State, Nigeria for the year ended 31st December, 2023 have been audited under my direction in accordance with the dictate of section 125(2) of the constitution of Federal Republic Of Nigeria 1999 (as amended) and section twenty seven (27) sub-section one to six (1-6) of Ekiti State Audit Law (No 3) of 2021 (as amended).

The Consolidated Financial Statements reproduced in section 7 of this Report comprised of: Consolidated Statement of Financial Position, Consolidated Statement of Financial Performance, Consolidated Statement of Changes in Net Assets/Equity, Consolidated Statement of Cash Flows, Consolidated Statement of Comparison of Budget and Actual, and Notes to the Consolidated Financial Statements, including a Summary of Significant Accounting Policies. This Report also included Statement of Responsibility for the State Consolidated Financial Statements by the Accountant-General.

1.1 Responsibility for the State Consolidated Annual Financial Statements

In accordance with the provisions of Section 24 of Finance (Control and Management) Act, Cap F26 LFN 2004 and Section 02001 of the Financial Administration, the Accountant-General is the Chief Accounts Officer for the receipts and payments of Government of Ekiti State. It is the responsibility of the Accountant-General to establish and maintain an adequate system of Internal Controls designed to provide reasonable assurance that the transactions recorded are within statutory authority, properly record the use of public financial resources by the Government and ensure that the Financial Statements fairly reflect the true financial position of Government and its operations in accordance with the provisions of the above stated Act. The Accountant-General is responsible for the preparation and presentation of the State Consolidated Annual Financial Statements (CAFS) in accordance with the International Public Sector Accounting Standards (IPSAS) Accrual Basis adopted by the Financial Reporting Council of Nigeria (FRCN). The Accountant General has thus prepared and submitted to me for audit the State CAFS as reproduced in Section 7 of my report, in compliance with extant regulations.

1.2. Responsibilities of Auditor-General

The Ekiti State Auditor-General is the officer responsible under section 125(2) of the constitution of S1999 (as amend) and section 27(1-6) of Ekiti State Audit law (NO 3) of 2021, for audit and report on the accounts of all MDAS of Government and all persons and bodies established by law and entrusted with collection receipt custody and issue and or payment of public moneys or with the receipt, custody, issue, sale transfer or delivery of any stamps, securities, stores or other properties of the government of Ekiti State and for the certification of the Annual Accounts of the State Government. The Auditor-General shall examine in such manner as he may deem fit, the accounts relate to public funds and property and shall ascertain whether in his opinion:

- i. The accounts have been properly kept
- ii. All public moneys have been fully accounted for and rules and procedures applied are sufficient to ensure an effective check on the assessment, collection and proper allocation of revenue.
- iii. Moneys have been expended, maintained and rules and procedures applied are sufficient to safeguard and control public property and funds.

1.3 Opinion

I have audited the financial statements of Ekiti State Government for the year ended 31st December, 2023 in accordance with section 125 subsection 2 of the Constitution of Federal Republic of Nigeria, 1999 (as amended) and Section 27 (1-6) of Ekiti State Audit Service Law (No 3) of 2021.

The Consolidated Financial Statements reproduced in section 7 of this Report comprised of: Consolidated Statement of Financial Position, Consolidated Statement of Financial Performance, Consolidated Statement of Changes in Net Assets/Equity, Consolidated Statement of Cash Flows, Consolidated Statement of Comparison of Budget and Actual, and Notes to the Consolidated Financial Statements, including a Summary of Significant Accounting Policies. This Report also included Statement of Responsibility for the State Consolidated Financial Statements by the Accountant-General.

The audit was conducted in accordance with the International Standards on Auditing (ISA) and standards/ guidelines of the International Organisation of Supreme Audit Institutions (INTOSAI). In the course of the audit, I evaluated the overall adequacy of the information

presented in the General-Purpose Financial Statements (GPFS) which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) as described in the Statement of Accounting Policy on Accountant-General's Report. I have obtained information and explanations which to the best of my knowledge were relevant and necessary for the purpose of the Audit. The audit has provided me with reasonable evidences and assurances that formed the basis for my independent opinion.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Ekiti State, and (of) its financial performance and its cash flows for the year ended 31st December, 2023 in accordance with International Public sector Accounting Standards [IPSAS].

1.3.1 Special Opinion

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Program for Results. The expenditure framework [and receipts] is detailed in Annexures ia and ib in the attached General Purpose Financial Statements of Ekiti State Government. In my opinion, Annexures ia and ib present fairly, in all material respects, the expenditures incurred [and funds received] against the World Bank assisted States Program for Results by the State for the year ended 31st December, 2023 in accordance with IPSAS as described in the Statement of Accounting Policies in Accountant-General's Report.

1.3.2 Disclosure Notes in the State's Financial Statements For 2023

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

	2023			2022		
MDAs	PERSONNEL	OVERHEADS	TOTAL	PERSONNEL	OVERHEADS	TOTAL
	₦	₦	₦	₦	₦	₦
MINISTRY OF FINANCE	60,916,087.14	19,847,688,164.91	19,908,604,252.05	57,714,978.74	11,974,960,350.53	12,032,675,329.27
MINISTRY OF BUDGET	80,313,222.59	7,193,500.00	87,506,722.59	70,324,310.31	2,498,000.00	72,822,310.31
STATE INTERNAL REVENUE	68,208,329.19	1,144,939,259.21	1,213,147,588.40	168,116,433.16	601,483,713.30	769,600,146.46
ACCOUNTANT GENERAL	157,613,821.04	958,543,682.75	1,116,157,503.79	140,739,193.44	106,198,939.99	246,938,133.43
TOTAL	367,051,459.96	21,958,364,606.87	22,325,416,066.83	436,894,915.65	12,685,141,003.82	13,122,035,919.47

The State was found eligible to participate in the Program for 2019 verification and disbursements exercise that occurred during the year. Verification and disbursement for 2022 occurred in 2023. The disbursements below were received as grants from the Federal Government in the State's Consolidated Revenue Fund and were reflected in the activity and balances under **Note 26** (note for cash and bank balances)

Details	2023 N	2022 N
SFTAS Grants	3,305,635,221.00	2,509,235,000.00

 10/06/2024

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FRC/2021/009/00000023353
Auditor-General,
Ekiti State.

SECTION TWO

OBSERVATIONS ON THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

2. OUTSTANDING INDEBTEDNESS ON MONETIZED VEHICLE TO PAST, PRESENT AND DECEASED POLITICAL OFFICE HOLDERS

COMMENTS: The Sum of **One Hundred and Thirteen Million, Eight Hundred and Eight Thousand, Six Hundred and Seventy Four Naira Twenty Three Kobo (₦113,808,674.23)** only was still outstanding as money owed by the past and present office holders in respect of monetized vehicles. It is important to note that if the outstanding sum is recovered, it will help the State Government to meet some of its obligations.

RISKS: The continued disbursement of the fund for the purchase of monetized vehicles to political office holders without appropriate refund could lead to depletion of the fund set aside for the purpose of purchase of vehicles

MANAGEMENT RESPONSE: Kindly note that the office is committed to recovery of the outstanding indebtedness of political office holders in respect of their monetized vehicle. Where possible, we have resolved to use the claims or allowances due to the serving and deceased political office holders to defray their debts.

RECOMMENDATIONS: The Accountant-General is advised to put in place measures aimed at reducing the level of indebtedness by the political office holders on monetized vehicles. This could be done by defraying the debts with claims or allowances due to the present serving or past political office holders who are indebted.

3. RETURN ON INVESTMENT

COMMENTS: The Investment Property worth Twenty-two billion, five hundred and twenty three million, four hundred and twenty thousand, one hundred and two naira and ten kobo (₦22,523,420,102.10) was reviewed to Twenty-four billion, one hundred and eighty seven million, six hundred and seventy one thousand, six hundred and fifty naira and five kobo (₦24,187,671,650.05) with a cumulative depreciation of Three billion, one hundred and fifty five million, two hundred and three thousand, four hundred and three naira and ten kobo (₦3,155,203,403.10) as at 31st December, 2023. Also, the Investment in Equity of Two billion, and two million, and ninety one thousand, five hundred and ninety one naira and fifty kobo (₦2,002,091,591.50) was reviewed to Two billion, two hundred and seventy six million, four hundred and twenty four thousand, six hundred and twenty four naira (₦2,276,424,624.00). These investments are

being managed by Fountain Holdings Limited. However, Audit could not lay its hand on the financial statements of Fountain Holding Limited during the period under review.

MANAGEMENT RESPONSE: The Investment Property of the State Government is managed by Fountain Holding Limited. There was no return on Investment Property recognized in the Annual Financial Statement for the year ended 31st December, 2023 because there was no remittance to return on investment to the Treasury Accounts by Fountain Holding Limited during the year under review. However, you are to note that it is the duty of Fountain Holding Limited to prepare and submit the Financial Statement of the company to the Accountant-General with a view to consolidate same with the State Government Financial Statement.

RECOMMENDATION: The investment arm of the State requires a critical attention to engender appropriate returns into the State Government purse. The Annual Financial Statements of the Fountain Holdings Limited should be submitted to the office of the State Auditor-General for verification of appropriate returns to the State Government

4. **ANNUAL APPROPRIATION ACCOUNTS**

COMMENT: It was observed by Audit that some officers in the MDAs presented a wrong Annual Appropriation Accounts, some submitted theirs late, contrary to the statutory period for submission while other MDAs did not submit their Annual Appropriation Accounts to the Office of the State Auditor-General for the year 2023. See Appendix II for details.

RISK: This could hinder the fair presentation of the Financial Statements.

MANAGEMENT RESPONSE: Kindly note that the MDAs with resubmit to the Auditor-General's Office. We are also making efforts to monitor and train the Directors of Finance and Accounts (DFAs) and Account staff to build their capacity in this regard.

RECOMMENDATION: The Accountant-General/Permanent Secretary should instruct the Directors of Accounts and Finance to always submit the Annual Appropriation Accounts to the Office of the State Auditor-General as stipulated by law.

SECTION THREE

SPECIAL AUDITS AND MONITORING REPORTS

REPORT ON THE MONITORING EXERCISE OF THE AGILE PROJECTS EXECUTED BY SECONDARY SCHOOLS IN EKITI STATE. (SECOND CYCLE)

3. INTRODUCTION

The Adolescent Girls' initiative for Learning and Empowerment, (AGILE) Project is a World Bank Assisted Project of the Federal Ministry of Education geared at improving Secondary Education opportunities for Adolescent Girls aged between 10 and 20. Ekiti state, being one of the implementing states of the project was granted the sum of **Two Billion, Eight hundred and Twenty-Six Million, Four Hundred and Eighty-Eight Thousand, Six Hundred and Eighteen Naira and Twenty-Eight Kobo Only (N 2,826,488,618.28)** being Second Cycle for the rehabilitation of dilapidated classrooms/facilities as well as the provision of teaching and learning materials, (TLMs) to make Schools functional, safe, inclusive and more conducive for teaching and learning. This is to ensure support for girls' education and empowerment among families, communities and Schools.

3.1 PROJECTS EXECUTED

Across the sixteen (16) Local Government Areas of Ekiti State. Seventy (70) Secondary Schools were selected for the second cycle of the projects, ranging from construction of new classrooms, renovation of existing buildings and laboratories, construction of perimeter fence and gate houses, procurement of teaching and learning materials, construction of toilets and sinking of boreholes for execution.

The following observations, and recommendations were made.

3.2 MAJOR FINDINGS.

3.2.1 SECURITY CONSCIOUSNESS:

Audit inspection team observed that 60% of the schools that handled AGILE projects were not security conscious about items, projects and well-being of their personnel. Specifically, fire extinguishers were not provided, no burglary protector to secure the Bore-Holes surfaces against theft among others.

RISKS

- Vandalism of Government Properties

- Theft
- Loss of lives
- Pilferage

RECOMMENDATION

The School Principals, School Based Management Committee (SBMC) and AGILE should ensure that security of lives and properties are secured and should be of paramount importance to them.

3.2.2 UNIVERSAL OBSERVATION:

Audit inspection team observed that 80% of AGILE projects did not put into consideration the construction of wheelchair ramp to the entrance of the classrooms and drainage channels round the buildings in accordance with global best practices for easy movement for people with disabilities and for erosion control.

RISK

- Depriving people with disabilities access to learning and empowerments
- the projects are susceptible to erosion damage

RECOMMENDATION

All building constructions and renovations should henceforth take into cognisance the construction of wheelchair ramp for people with disabilities and drains round the buildings for erosion control.

3.2.3 SERVICE PROVIDERS:

OBSERVATION

It was observed that most of the service providers were not on sites as at the time of visit. The projects were not executed in accordance with specifications in the School Improvement Plan (SIP).

RISKS

- Misappropriation of fund
- Substandard jobs

RECOMMENDATIONS

- AGILE must ensure that payments to the service providers are henceforth well coordinated to establish value for money.
- The service providers must ensure that all the receipts of expenditure incurred were presented to the cost center for transparency and accountability rather than issuing vendor receipt to the cost center.
- All service providers must be available on sites for the next Audit visitation.

3.2.4 DELIVERY NOTES

OBSERVATION:

During the monitoring exercise, the delivery notes were not made available by the suppliers/vendors for authentication of laboratory equipment procured. This was as a result of the fact that the delivery notes were not domiciled in the schools. This made it impossible for audit to verify the specification of the equipment supplied.

RISKS

- Loss of equipment
- Non-delivery to specifications
- Misappropriation of fund

RECOMMENDATION

AGILE should ensure that the delivery notes are submitted to the school principals for easy access and scrutiny.

PECULIARITIES

During the monitoring exercise, Audit observed that some Schools had some peculiarities. **See Appendix "A" for details.**

3.2.5 SCHOOL IMPROVEMENT PLAN (SIP)

Audit observed during the monitoring exercise that Ten (11) schools did not carry out the execution of the projects in accordance with the School Improvement Plan. As a result, the project executed in the schools did not meet the expected standards. **See Appendix "B".**

RISK

- Mismanagement of fund
- The quality of the project is in doubt.

RECOMMENDATION

The school principals and School Based Management Committees (SBMC) of the affected schools should ensure that the projects are carried out in accordance with the specifications of School Improvement Plan.

3.2.6 GENERAL REMARKS

The projects executed under the second cycle were still in progress as at the time of this report, therefore Audit could not draw its conclusion base on the Efficiency and Effectiveness of the project execution in order to justify the performance for Result (P for R), it should therefore be noted that Audit would re-visit the sites to monitor the level of completion and give its opinions thereafter.

CONCLUSION

There is no doubt that AGILE has really changed the faces of all Secondary Schools in Ekiti State to a beautiful scenery through her intervention within short period of time. The enrolment of Students in Schools has been on the increase due to the availability of convenient and conducive learning environment. The Principals, School Authorities and the School Based Management Committees (SBMC) should therefore be alive to their duties to ensure proper usage and maintenance of these structures so that AGILE mission is not jeopardized.

E-PAYROLL AUDIT REPORT FOR JANUARY TO DECEMBER 2023

3.3 DIFFERENCE BETWEEN PAYROLL ANALYSIS AND NIGERIA INTERBANK SETTLEMENT SYSTEM NIBBS

COMMENT:

It was observed that there was a marked difference between payroll analysis and Nigeria Interbank Settlement System (NIBSS) Returns to the tune of N17, 823,317.23 from January to December as at the time of audit. These implied that there were some rejected/failed transactions.

RISK: It could create an avenue for perpetrating fraud if rejected/failed transactions are not followed up to ascertain that funds are reversed back to government purse.

RECOMMENDATION: The Office of Accountant-General should ensure that rejected transactions are traced back to the account.

3.4 DIFFERENCES BETWEEN NIBBS RETURNS AND BANKS

COMMENT:

It was discovered that there were some differences between NIBBS Returns and Banks. A total difference of **(N53, 900,952.71)** was discovered in the course of audit. The negative difference implies that there were some unsuccessful/reversed/failed transactions **(See appendix "C")**

RISK: This underpayment might not reflect a true and accurate financial position.

RECOMMENDATION: The office of Accountant General should ensure that prompt repayment is carried out so as to ascertain a true balance.

3.5 BANK STATEMENT NARRATION

COMMENTS:

Audit observed that bank statement narrations were not detailed enough, thereby causing problem in the capturing of appropriate data. Payments made from Access bank were captured on individual basis rather than grouped. The method used on the access payment platform made it difficult to ascertain the actual value of failed transactions thereby affecting the value captured as returns.

RISK: The non-detailing of payments will lead to the capturing of wrong data which may result to over or under casting.

RECOMMENDATION: The office of the Accountant-General should endeavour to write to the bank to make necessary adjustment in the subsequent months.

GENERAL RECOMMENDATION:

Measures should be put in place to stop further differences in the payroll analysis prepared by the Office of the Accountant-General.

SECTION FOUR

APPRAISAL OF YEAR 2023 BUDGET PERFORMANCE

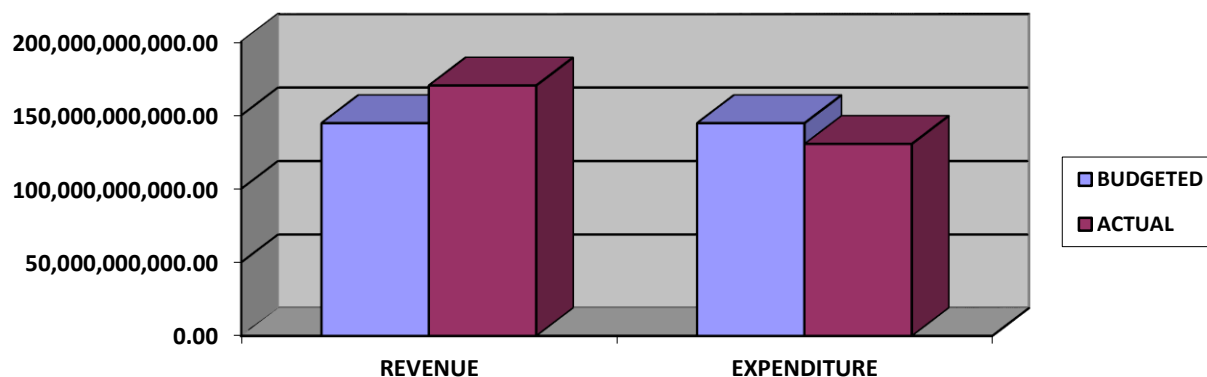
4.1 BUDGET COMPARISM AND PERFORMANCE

The aggregate revenue and expenditure projected and approved for the State in year 2023 was One Hundred and forty four Billion, seven hundred and Thirty Three Million, Four Hundred and Three thousand, One Hundred and Sixty Six naira and Twenty Four Kobo (N144,733,403,166.24) as revised. This shows a balanced budget for the year under review, and this has been a consistent trend in the last five years.

Both the projected revenue and expenditure showed an increase of N22,064,363,508.47 (i.e 18% Increase) when compared with the budgeted figure of N122,669,039,657.77 for the year 2022.

The actual receipts recorded for the budget year was N170,324,951,132.82 while actual expenditure was N130,610,786,539.02 with a resultant aggregate surplus of N39,714,164,593.81 The revenue and expenditure achieved a performance level of 118% and 90% respectively in the budget year as against 102% and 94% achieved in year 2022. This revealed a significant improvement in the revenue performance by 16% and a reduction in performance of expenditure by 4% when compared to their performances in the previous year. Audit observed that deviation from total budgeted expenditure increased significantly from 6% recorded in 2022 to 10% in 2023. The revenue experienced an increase over budgeted figure with 18% as against a 2% experienced in 2022. The aggregate expenditure out-turns of 10% achieved during the year under review met the standard of <15% target. The budget performance is as shown below:

BAR CHART SHOWING THE 2023 BUDGET PERFORMANCE



4.2 REVENUE PROFILE AT A GLANCE

RECURRENT RECEIPTS	ESTIMATE 2023 N	ACTUAL 2023 N	PERFORMANCE %
Government Share of FAAC	46,600,000,000.00	63,682,711,760.64	137
Government Share of VAT	29,542,117,000.20	31,197,541,895.53	106
IGR	22,720,411,854.09	31,792,404,887.47	140
Other Recurrent Receipts	3,500,000,000.00	484,502,076.47	14
TOTAL RECURRENT RECEIPTS	102,362,578,854.29	127,157,160,620.11	124
Capital Receipts	32,376,069,902.04	33,173,036,102.80	102
Budget B/F	9,994,754,409.91	9,994,754,409.91	0
TOTAL	144,733,403,166.24	170,324,951,132.82	118

Source: Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2023.

4.2.1 RECURRENT REVENUE BUDGET AND ACTUAL

From the above analysis, the sum of N102,362,578,854.29 which represents 71% of the aggregate estimated receipts was envisaged from recurrent receipts while the sum of N32,376,069,902.04 representing 23% was proposed to be received from Capital Receipts while the sum N9,994,754,409.91 representing 6% formed the budget balance brought forward in the year under review.

The actual recurrent revenue received in 2023 was N127,157,160,620.11 This represents 124% performance level and increase of 24% above the budgeted figure. This was more than 106% performance level achieved in year 2022. However, the amount collected in 2023 had significant high increase of N131,878,980,705.87 (approximately 43%) when compared with its corresponding figure of N89,278,179,914.13 for the year 2022.

The analytical review of the actual recurrent revenue of N127,157,160,620.11 as stated above showed that the Government share of FAAC recorded a budget performance of 137% with 37% above the budgeted revenue. Value Added Tax had a budget performance of 106% and with 6% above the budgeted. The Internally Generated Revenue had a budget performance of 124% with a significant increase of 24% above the budgeted. The Other Recurrent receipts however had budget performance of 14% having a significant deviation of 86% from the budgeted figure.

RECOMMENDATION

The above analyses shows an indication of high flow of revenue to the State which could be traceable to removal of subsidy bringing about increase in FAAC Statutory Revenue and increase in the percentage of Value added tax from 5% to 7.5% by the Federal Government. These two sources of Revenue (FAAC Statutory Revenue and VAT) formed 92% of the total recurrent revenue thus giving a bogus revenue performance. Prior to forecasting figures for each of the revenue sources in this category, it is anticipated that the Ministry of Budget and Economic Planning will take into account all pertinent considerations. For a more accurate estimate, the Department should coordinate with the State Internal Revenue Service to determine the State's ability to produce revenue. To prevent opportunistic revenue prediction, this becomes imperative.

4.2.2 CAPITAL RECEIPTS BUDGET AND ACTUAL

The actual Capital Receipts recorded for the year 2023 was **N33,173,036,102.80** as against **N32,376,069,902.00** projected; translating to 102% budget performance and an increase of 14% when compared with 88% attained in the preceding year.

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

- (i) Foreign Loans (Drawn downs) –N9,027,791,172
- (ii) Domestic Loan – N1,558,096,258.97 (CBN-Bridging Facility) and
- (iii) Aids and Grants- N22,587,148,671.17

The Capital Receipts Budget performance had continued to have an increasing trend in budget performance since 2020 up to the current year with a budgetary provision of 102%.

RECOMMENDATIONS:

An investment strategy that can increase capital receipts for quick economic development and expansion is still required.

4.3 ACTUAL REVENUE COMPARISON BETWEEN 2022 AND 2023.

S/N	REVENUE	ACTUAL	ACTUAL	DIFFERENCE	PERCENTAGE DIFFERENCES
		2023	2022		%
		N	N		N
1	Government Share of FAAC	63,682,711,760.64	42,236,236,090.26	21,446,475,670.38	50.78%
3	Government Share of VAT	31,197,541,895.53	22,826,395,266.11	8,371,146,629.42	36.67%
4	IGR	31,792,404,887.47	16,748,259,534.93	15,044,145,352.54	89.83%
5	Other Receipts (Draw Down)	9,027,791,172.66	7,002,174,689.79	2,025,616,482.87	28.93%
6	Internal Loan	1,558,096,258.97	6,075,112,034.63	-4,517,015,775.66	-74.35%

7	Aid and Grants	22,587,148,671.17	14,661,711,910.47	7,925,436,760.70	54.06%
8	Sundry Receipts	484,502,076.47	7,467,289,022.83	-6,982,786,946.36	-93.51%
	Total	160,330,196,722.91	117,017,178,549.02	43,313,018,173.89	37.01%

SOURCE: Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2023.

From the above analysis, the aggregate receipt was N160,330,196,722.91 in the year 2023, as against N117,017,178,549.02 in the preceding year. This shows an increase of 37.01% when compared with year 2022.

The Government Share of FAAC (Statutory Allocation) increased by 50.78% from N42,236,236,090.26 in year 2022 to N63,682,711,760.64 in year 2023.

The Value Added Tax recorded an increase of 36.6% in the year. On the overall, the State received the sum of N94,880,253,656.17 from the Federation Account in the year as against received N65,062,631,356.11 in year 2022 translating to a significant increase of N29,817,622,300.06 (approximately 46%)

The Internally Generated Revenue had a significant increase of 89.83% and Sundry Receipts decrease significantly from N7,467,289,022.83 to N484,502,076.47 indicating a reduction by 93.51%.

Other Receipts which were drawn down from Foreign Loan significantly increased from N7,002,174,689.79 in the year 2022 to N9,027,791,172.66 in the year 2023. The Internal Loan experienced a significant decrease from N6,075,112,034.63,760, in year 2022 to N1,558,096,258.97 (CBN-Bridging Facility) in year 2023

Aids and Grants increased significantly from N14,661,711,910.47 in the preceding year to N22,587,148,671.17 in the current year translating to 54.06% increase.

4.4 COMPARATIVE ANALYSIS OF INTERNALLY GENERATED REVENUE PERFORMANCE FOR YEAR 2022 AND 2023

S/N	REVENUE DESCRIPTION	ESTIMATE 2023(₦)	A	BUDGET PERFORMANCE %	B	ACTUAL DIFFERENCE A-B (₦)
			ACTUAL 2023 (₦)		ACTUAL 2022 (₦)	
1	Pay – As – You Earn	6,905,334,017.72	7,104,857,692.70	102.89%	8,816,606,459.16	(1,711,748,766.46)
2	Direct Assessment	450,000,000.00	586,319,318.21	130.29%	288,669,688.25	297,649,629.96
3	Development Levy	250,000,000.00	195,139,011.57	78.06%	172,817,198.32	22,321,813.25
4	Capital Gain Tax	5,000,000.00	2,626,988.52	52.54%	59,948.70	2,567,039.82

5	Withholding Tax	500,000,000.00	1,030,478,372.73	206.10%	503,782,863.07	526,695,509.66
6	Tax Audit	3,145,438,681.45	4,548,218,527.03	144.60%	77,498,095.26	4,470,720,431.77
7	Pool Betting	1,000,000.00	0.00	0.00%	0	0.00
8	Stamp Duties	95,000,000.00	30,491,293.29	32.10%	22,892,772.60	7,598,520.69
9	Other Service Taxes	0.00	1,791,267,675.59			1,791,267,675.59
	Sub Total (Taxes) (A)	11,351,772,699.17	15,289,398,879.64	134.69%	9,882,327,025.36	5,407,071,854.28
9	Fees	7,173,735,433.27	12,644,651,575.74	176.26%	4,255,198,071.28	8,389,453,504.46
10	Fines	1,480,613,128.94	521,029,722.21	35.19%	837,055,338.16	(316,025,615.95)
11	Licences	468,685,849.62	295,623,298.38	63.07%	384,123,244.75	(88,499,946.37)
12	Sales	567,013,186.11	193,171,503.62	34.07%	425,392,074.06	(232,220,570.44)
13	Earnings	1,449,944,431.67	2,795,229,530.43	192.78%	909,731,703.69	1,885,497,826.74
14	Rent on Govt. Buildings	6,010,243.73	0.00	0.00%	3,921,414.00	(3,921,414.00)
15	Rent on Land & other General	222,674,881.58	53,300,377.45	23.94%	50,378,163.63	2,922,213.82
16	Investment Income	12,000.00	0.00	0.00%	132,500.00	(132,500.00)
	Sub Total (Non-Taxes) (B)	11,368,689,154.92	16,503,006,007.83	145.16%	6,865,932,509.57	9,637,073,498.26
	TOTAL (A+B)	22,720,461,854.09	31,792,404,887.47	139.93%	16,748,259,534.93	15,044,145,352.54
	IGR TO TOTAL REVENUE %		19.00%		14.31%	
	IGR TO PERSONNEL COST %		98.73%		68.42	
	IGR TO RECURRENT EXPENDITURE %		34.21%		19.99%	
	IGR TO TOTAL EXPENDITURE %		25.00%		14.52%	

SOURCE: Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2023

From the above analysis, the IGR collected in year 2023 was N31,792,404,887.47 which showed a significant increase of N15,044,145,352.54 (approximately 89.83%) when compared with its corresponding figure of N16,748,259,534.93 for the year 2022. There had been a continuous increase in the IGR of the State when compared to the previous years. The IGR for the year under review with a percentage increase of 89.83% could be adjudged a good performance when compared with previous year which had 18.68%.

Despite the increase in IGR, The pay –as you-earn (Payee) however experienced a drastic reduction when compared to the previous year. It had a decrease of N1,711,748,766.46 which indicated 19.42% (approximately) despite having a budgetary performance of 102% due to reduction in the budgetary provision of payee from N8,509,969,560.48 to N6,905,344,017.72 . The IGR to Total Revenue percentage increased from 14.31% in the previous year to 19% in the current year. Further analysis showed that:

(a) The budget performance of IGR heads ranged from as high as 206% for some heads to as low as 23% for others while revenue was not generated from pools betting, Investment Income, and Rent on Government Buildings in the year under review.

(b) Direct Assessments which represents tax revenue generated from the informal sector had a significant increase from N288,669,688.25 in year 2022 to N586,319,318.21 in the year 2023. Its ratio to total IGR was 1.8% which was lower than 2% achieved in the previous year. The percentage of Development levy to the total IGR generated continue to nose-dive as it was just 0.61% of the total IGR generated in the year under review as against 2.27% and 1.03% in the years 2021 and 2022 respectively. The above indicates that the Internal Revenue service should do more to generate revenue in the informal sector of the State. In order to spur further revenue generation, the Internal Revenue Service must build a comprehensive database of taxpayers, tax assessments, tax payments, and tax arrears in the State. It is impossible to anticipate better performance from the informal sector in the absence of a reliable and precise database.

(c) The budgetary provision for Investment Income was reduced from N20,000, in 2022 to N12,000 in the year under review and generated Nil revenue in the year under review. Audit continues to have major concerns about the aforementioned situation. It is unreasonable to expect that an investment income of N12,000 only (as stated in the budget) would be generated from an investment of N2,276,424,624 and investment property worth N24,187,671,650.05 as at December 31, 2023.

(d) The Non-Tax Revenues which represented IGR of MDAs, Parastatals and Tertiary Institutions collected in the year amounted to N16,503,006,007.83 with a budget performance of 145.16%. This was a significant increase of N9,637,073,498.26 (approximately (140.36%) when compared with year 2022 figure of N6,865,932,509.57 However, the following were observed on revenue performance of MDAs in the year:

- (i) Few MDAs were able to meet or exceed their revenue targets for the year.
- (ii) There were MDAs with total budgeted revenue of **N1,171,234,551.31** that reported no revenue for the year.

There should be continuous engagement with the MDAs in order to identify why many were unable to meet their revenue targets and the reason some could not even generate any revenue in the current year with a view to safeguard against reoccurrence in the future.

According to calculations, the IGR to personnel costs, recurring expenses, and total expenses for the year were 98.73%, 34.21%, and 25%, respectively. This suggested that the year's IGR was insufficient to pay for the costs of personnel, recurring expenses, and total expenses. The State must pursue a vigorous IGR collection in order to lessen its reliance on Federation Accounts.

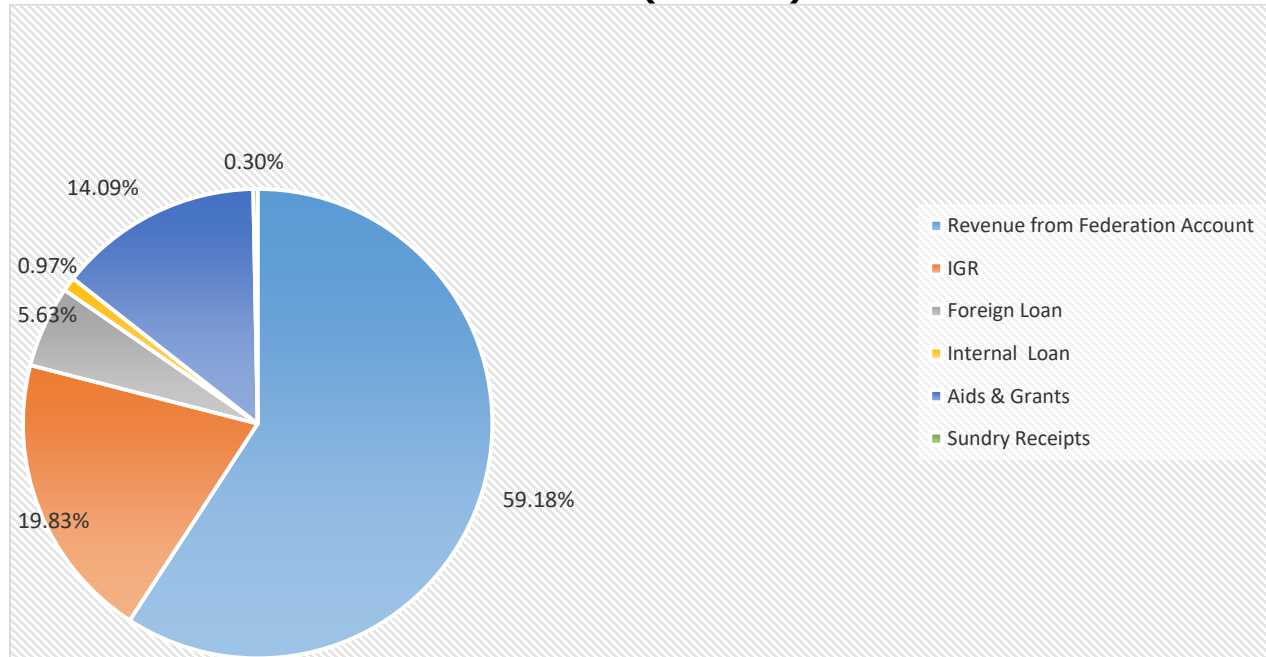
RECOMMENDATIONS:

My recommendations in the previous report are as stated below:

- i) Enumeration of tax payers in the informal sector across the State with the ultimate aim of building a robust data base with clear vision of increasing the State revenue generation capacity is suggested.
- ii) To encourage the informal sector, a Tax Day may be introduced where best tax payers from the sector are recognized and given awards.
- iii) All MDAs in the State should be made to include in their revenue returns all arrears of revenue as at the reporting date.
- iv) Massive awareness campaign to sensitize the public on their tax obligations toward the State. For instance, bill boards showcasing projects financed with tax money could motivate tax payers to pay more.
- v) Building the capacity of staff, investing in relevant technology and equipment can as well help in boosting IGR.
- vi) Need to develop incentives for the revenue generating agencies to ensure that there is an alignment of interest.
- vii) Reviewing tax rates that are obsolete is equally required.
- viii) Improving ease of paying taxes: Easier methods of paying taxes should be introduced like paying through phone or like buying airtime.
- ix) Allocating revenue projections to MDAs arbitrarily without basis should stop. Realistic and achievable revenue targets agreed to by MDAs should be set for them in the budget.

x) New and untapped IGR sources should be explored while all identified leakages should be blocked.

4.5 PIE CHART ANALYSIS OF 2023 TOTAL REVENUE BUDGET (SOURCE)



The pie chart above depicts the revenue profile of the State for the current financial year. As revealed by the chart, 6.6% of the aggregate revenue was generated through Loan (5.63% External and 0.97% Internal). This was a decrease when compared with 11.19% recorded in 2022. The Internally Generated Revenue contributed 19.83% to the aggregate revenue translating to a slight increase of 5.52% when compared to 14.31% achieved in the preceding year. The contribution from Federation Account to the total revenue increased from 55.60% in year 2022 to 59.18% in the current year.

The withdrawal of fuel subsidies and the increase in the VAT rate from 5% to 7.5% may be responsible for the federation's increased revenue. Since expenditure will rapidly overtake these revenues, Audit continues to hold that revenues derived from petroleum sources

are erratic and unpredictable. Therefore, it is not economically healthy for the state to rely solely on the Federation Account for its revenue.

RECOMMENDATIONS:

Considering the above and in addition to my recommendations in the last audit report, the following should be considered;

1. Provide an accurate database of taxpayers integrated with Tax Identification Number (TIN).
2. Diversification of revenue sources other than the existing ones.
3. Tax clearance Certificate should be made more obligatory in obtaining any government services in the state.
4. Ensure that staff of Internal Revenue Service (IRS) have appropriate qualifications and skills, necessary to handle revenue collection through appropriate training programs.
5. Give evidences of revenue collection with appropriate security features to avoid falsification of such documents.
6. Collaborate with banks, religious and civil society organizations and other stakeholders in creating awareness on the benefits of tax payment.
7. Tag specific projects to internally generated funds to make citizens feel that there is value for tax paid in order to earn their trust

4.6 THE EXPENDITURE PROFILE FOR 2023

EXPENDITURE	ESTIMATE 2023 ₦	ACTUAL 2023 ₦	PERFORMANCE %
Recurrent Expenditure	100,094,798,937.58	92,927,048,385.41	93
Capital Expenditure	44,538,604,228.66	37,683,738,153.61	84
TOTAL	144,733,403,166.24	130,610,786,539.02	90

SOURCE: Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2023.

From the analysis above, the aggregate expenditure projection for the year under review was **N144,733,403,166.24** as against N122,669,039,657.27 budgeted for the year 2022 thus resulting to a remarkable increase of N22,064,363,508.97 (17.99%) over the preceding year’s budget. However, the sum of N130,610,786,539.02 was actually expended in the year translating to a budget performance of 90.00% which was lower than that of preceding year by 4%.

4.6.1 RECURRENT EXPENDITURE

The recurrent expenditure proposed for the year was N100,094,798,937.58 representing 69.16% of total expenditure budget which was an increase of N16,187,033,446.97 (19.29%) over the previous year's figure of N83,907,765,490.61.

The actual recurrent expenditure incurred in 2023 was N92,927,048,385.41 translating to 93% budget performance. It was also 6.84% below the budget performance of 99.84% achieved in year 2022. The actual recurrent expenditure was 71.15% of actual total revenue and 73.08% of actual recurrent receipts for the year under review. This was a decrease over last year comparison which had 71.60% and 93.84% respectively.

The details of recurrent expenditure are given below:

S/N	DETAILS OF EXPENDITURE	APPROVED BUDGET 2023	ACTUAL EXPENDITURE 2023	VARIANCE/ EXCESS	PERFORMANCE
		N	N	N	%
1	Personnel Cost	23,580,246,956.84	23,137,684,283.27	442,562,673.57	98.12%
2	Social Benefits	9,100,727,305.85	9,063,530,037.58	37,197,268.27	99.59%
3	Overhead Cost	39,834,625,008.85	34,736,476,300.36	5,098,148,708.49	87.20%
4	Grants to Parastatals	13,578,886,219.64	12,659,207,454.96	919,678,764.68	93.23%
5	Public Debt Charges and Repayment of Local Loans	12,300,000,000.00	11,537,038,783.51	762,961,216.49	93.80%
6	Foreign Loan Repayment	1,700,313,446.40	1,793,111,525.73	(92,798,079.33)	105.46%
	TOTAL	100,094,798,937.58	92,927,048,385.41	126,869,378.02	99.85%

SOURCE: - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2023.

3.6.2 ACTUAL RECURRENT EXPENDITURE COMPARISON BETWEEN 2023 AND 2022.

s/n	DETAILS OF EXPENDITURE	ACTUAL 2023	ACTUAL 2022	DIFFERENCE	%
		N	N	N	DIFFERENCE

1	Personnel Cost	23,137,684,283.27	17,560,495,299.09	5,577,188,984.18	31.76%
2	Social Benefits	9,063,530,037.58	6,918,173,724.62	2,145,356,312.96	31.01%
3	Overhead Cost	34,736,476,300.36	22,436,315,525.34	12,300,160,775.02	54.82%
4	Grants to Parastatals	12,659,207,454.96	14,558,587,445.50	(1,899,379,990.54)	-13.05%
5	Public Debt Charges	5,766,112,659.14	14,781,451,120.30	(9,015,338,461.16)	-60.99%
6	Repayment of Loans: Foreign	1,793,111,525.73	1,216,938,132.54	576,173,393.19	47.35%
	Local Bank	2,006,323,989.68	3,076,348,258.54	(1,070,024,268.86)	-34.78%
	Bond	1,907,113,578.60	1,729,808,234.00	177,305,344.60	10.25%
	FGN Bond	366,878,017.23	486,954,997.18	(120,076,979.95)	-24.66%
	Bailout	145,238,306.44	722,961,194.35	(577,722,887.91)	-79.91%
	CBN(DCRR)	1,092,327,684.85	0.00	1,092,327,684.85	
	Budget Support Fund	71,785,259.24	134,266,874.07	(62,481,614.83)	-46.54%
7	Expenditure financed by Aids and Grants	181,259,288.33	158,095,307.00	23,163,981.33	14.65%
	TOTAL	92,927,048,385.41	83,780,396,112.53	9,146,652,272.88	10.92%

SOURCE: - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2023.

From the above analysis, the actual recurrent expenditure in the year had an increase of N9,146,652,272.88 (10.92%) when compared with year 2022 figure.

In the current year, the overhead cost which stood at N 34,736,476,300.36 recorded a decrease of N5,098,148,708.49 below the budgeted figure of N39,834,625,008.85. It however, recorded an increase of N12,300,160,775.02 when compared with the cost of

N22,436,315,525.34 obtained in 2022. Some of the expenditure items recorded increase ranging from 10.25% to 54.82 % while others recorded decrease ranging from 13.05% to 79.91%.

4.6.3 SECTORAL PERFORMANCE:

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

SECTORAL ANALYSIS OF RECURRENT EXPENDITURE (OVERHEAD COST)

S/NO	SUMMARY OF OVERHEAD ON SECTORS	ACTUAL 2023 N	BUDGET 2023 N	PERFORMANCE %
1	ADMINISTRATION SECTOR	10,284,747,953.92	13,436,302,172.14	76.54%
2	ECONOMIC SECTOR	22,046,185,220.12	23,785,902,827.86	92.69%
3	LAW AND JUSTICE SECTOR	268,876,177.66	270,082,766.26	99.55%
4	REGIONAL SECTOR	5,904,100.00	6,203,000.00	95.18%
5	SOCIAL SECTOR	2,130,762,848.66	2,336,134,242.59	91.21%
6	TOTAL	34,736,476,300.36	39,834,625,008.85	87.20%

SOURCE: - Financial Reports of the Accountant-General, Ekiti-State for the year ended 31st December, 2023

The sectorial analysis of the Overhead Costs as shown above, revealed that all sectors performed above average between 99.55% and 76.54% unlike the previous years. Further critical look into the analysis showed that only two sectors: Administrative and Economic sectors accounted for 93.07% (N33, 330,933,174.04) of the total Actual Overhead cost of N34,736,476,848.66 for the year under review. It is essential to emphasize that all sectors are required for effective service delivery and the achievement of planned social, economic, and political objectives. As a result, they must be adequately funded. The overall performance percentage increased from 97.66 recorded in the year 2022 to % 87.20% in the year 2023.

3.6.4 CAPITAL EXPENDITURE

	BUDGET 2023 N	ACTUAL 2022 N	PERFORMANCE %
CAPITAL EXPENDITURE	44,638,604,228.66	37,683,738,153.02	84
TOTAL	44,638,604,228.66	37,683,738,153.02	84

SOURCE: - Financial Reports of the Accountant-General, Ekiti-State for the year ended 31st December, 2023.

The sum of N44, 638,604,228.66 was proposed as capital expenditure for the year 2023 representing 31% of the total budgeted expenditure. The figure was above the 2022 projected capital expenditure of N38,761,774,166.66 translating to an increase of N5,876,830,062.00 (approximately 15%).

The actual capital expenditure for the year was N37,683,738,153.61. This represents 84% of budget performance, 22% of total revenue collected, 114% of actual capital receipts and 29% of actual total expenditure for the year.

In the current year, the budgeted Capital Expenditure to budgeted Recurrent Expenditure ratio was (approximately) 1:2.4 (approximately) while the actual Capital Expenditure to Recurrent Expenditure ratio recorded in the year was 1:2.5 (approximately)

Audit observed that the 2023 capital budget was a deficit budget with a projected capital receipt of N32,376,069,902.04 and planned expenditure of N44,638,604,228.66, giving a deficit of N12,262,534,326.62. The deficit, which was 27.47% of the capital expenditure, was not planned for as the balance brought forward of N9,994,754,409.91 from 2022 could not cater for the deficit. This implies that capital projects that were envisaged to be carried out in the year were not duly planned for.

4.6.5 CAPITAL EXPENDITURE PERFORMANCE ON SECTORAL BASIS FOR 2022

S/NO	SECTOR	BUDGET N	ACTUAL N	PERFORMANCE %
1	<u>ADMINISTRATIVE SECTOR</u>			
	Administration	7,629,064,533.71	2,952,765,034.52	38.70%
2	<u>ECONOMIC SECTOR</u>			
	Agriculture, Emergency, Infrastructure, Lands and Housing	29,647,451,642.59	28,896,637,950.00	97.47%
3	<u>LAW AND JUSTICE SECTOR</u>			
	Law and Justice Sector	860,032,160.42	608,006,000.00	70.70%
4	<u>REGIONAL SECTOR</u>			
	Regional Sector	10,000,000.00	-	0.00%
5	<u>SOCIAL SECTOR</u>			
	Education, Health, Information and Environments.	2,217,392,577.04	973,011,758.95	43.88%
	TOTAL	40,363,940,913.76	33,430,420,743.47	81.51%

SOURCE: - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2023.

The above table indicates that, the total performance of capital expenditure which was 81.51% in year 2022 remained the same in year 2023. Additionally, it was observed that the regional sector underperformed relative to the N10,000,000. With a budgetary allocation of N2,217,392,577.04 and actual capital expenditures of N973,011,758, the Social Sector's performance was below average at 43%. A close look at the table showed that 84.44% of the N33,430,420,743.47 total capital expenditure came from the economic sectors' actual capital expenditures.

There is a clear positive correlation between infrastructure spending and growth, therefore there should appropriate budgetary provisions for all sectors. Any economy that wishes to pursue sustainable growth and development must work to consistently achieve greater performance in terms of capital and infrastructural spending.

4.7 OBSERVATIONS ON FUND DISTRIBUTION TO MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs):

Audit analysis showed that both capital and recurrent expenditure were not distributed as appropriated in the budget. Some Ministries, Departments and Agencies could not access fund to execute some of the laudable programmes included in the year's budget and therefore could not contribute efficiently and effectively towards the growth and development of the State. Some MDAs were however, able to access over and above their budgetary provisions as enumerated below;

4.7.1 MDAS WITH ABYSMALLY LOW EXPENDITURE PROFILE

(a) OVERHEAD COST

S/N	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	Budget Performance
1	Ekiti State Micro Finance And Enterprise Development Agency	1,400,000.00	4,665,000.00	3,265,000.00	30.00%
2	Muslim Pilgrim Board	4,588,500.00	26,000,000.00	21,411,500.00	18.00%
3	Broadcasting Service Of Ekiti State	6,870,522.18	67,000,000.00	60,129,477.82	10.00%
4	Political And Economic Affairs	227,319,916.43	462,120,367.58	234,800,451.15	49.00%
5	Projects Financial Management Units	648,000.00	3,000,000.00	2,352,000.00	22.00%

6	State CARES Coordinating Unit (SCCU)	540,000.00	5,000,000.00	4,460,000.00	11.00%
7	Monitoring And Evaluation (Fiscal Responsibility Commission)	1,080,000.00	3,344,765.80	2,264,765.80	32.00%
8	Ekiti State Housing Corporation	3,750,204.15	20,000,000.00	16,249,795.85	19.00%
9	Serve EKS Steering Committee	117,000.00	350,000.00	233,000.00	33.00%
10	Ekiti State Scholarship Board	5,960,000.00	190,093,821.30	184,133,821.30	3.00%
11	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	1,080,000.00	2,500,000.00	1,420,000.00	43.00%
	TOTAL	253,354,142.76	784,073,954.68	530,719,811.92	

(b) CAPITAL RELEASES TO MINISTRIES/DEPARTMENTS/AGENCIES

S/N	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL 2023 n	FINAL BUDGET 2023	VARIANCE	BUDGET PERFORMANCE
1	11100700100	Ekiti State Bureau Of Public Procurement	2,119,750.00	27,000,000.00	24,880,250.00	0.08
2	11200100100	Ekiti State House Of Assembly	136,489,432.53	1,237,000,000.00	1,100,510,567.47	0.11
3	11200200100	House Of Assembly Service Commission	2,338,438.40	90,000,000.00	87,661,561.60	0.03
5	21510200100	Agricultural Development Programme	2,700,000.00	23,500,000.00	20,800,000.00	0.11
6	21510900100	Ekiti State Forestry Commission	5,000,000.00	16,033,105.51	11,033,105.51	0.31
7	23800100100	Ministry Of Budget And Planning	1,554,762,037.46	11,867,325,736.12	10,312,563,698.66	0.13
8	25200100100	Ekiti State Water Cooperation	14,000,000.00	400,000,000.00	386,000,000.00	0.04
9	25200100200	State Rural Water Supply And Sanitation Agency	78,388,591.56	550,000,000.00	471,611,408.44	0.14
10	25300100100	Ministry Of Housing And Urban Development	5,000,000.00	30,582,016.38	25,582,016.38	0.16
11	26000100200	Office Of Surveyor General	1,000,000.00	6,791,008.19	5,791,008.19	0.15
12	51400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	32,481,000.00	84,000,000.00	51,519,000.00	0.39

13	51700100100	Ministry Of Education, Science And Technology	8,000,000.00	20,000,000.00	12,000,000.00	0.4
14	51702600500	Ekiti State Polytechnic, Isan Ekiti	36,427,267.97	123,108,051.45	86,680,783.48	0.3
15	51705300100	Ekiti State Board For Technical And Vocational Education	9,516,518.13	32,091,933.90	22,575,415.77	0.3
16	52100300100	Primary Healthcare Development Agency	7,795,000.00	20,400,000.00	12,605,000.00	0.38
		Total	1,896,018,036.05	14,527,831,851.55	12,631,813,815.50	

4.7.2 MDAS WITH BUDGETARY PROVISION WITHOUT ANY RELEASE THROUGHOUT THE YEAR

(a) CAPITAL

S/NO	Administrative Code	Description	ACTUAL 2023 N	FINAL BUDGET 2023 N	VARIANCE N
1	26200100100	Ministry of Innovation, Science & Technology	-	20,000,000.00	20,000,000.00
2	11100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	10,000,000.00	10,000,000.00
3	11101000100	Office Of Transformation And Strategy	-	4,000,000.00	4,000,000.00
4	11102100100	Ekiti State Liaison Office Abuja	-	248,175,120.00	248,175,120.00
5	11102100500	Ekiti State Liaison Office Lagos	-	2,500,000.00	2,500,000.00
6	11111200300	Utility Service Department	-	2,000,000.00	2,000,000.00
7	11111300100	Ekiti State Pension Commission	-	2,000,000.00	2,000,000.00
8	11111300200	Pension Transition Arrangement Department	-	2,000,000.00	2,000,000.00
9	12300300100	Broadcasting Service Of Ekiti State	-	20,153,687.78	20,153,687.78

10	12500100100	Head Of Service	-	7,000,000.00	7,000,000.00
11	12500600100	Office Of Establishment And Service Matters	-	20,000,000.00	20,000,000.00
12	12500700100	Office Of Capacity Development And Reform	-	3,250,000.00	3,250,000.00
13	14000200100	Local Government Auditor General Office	-	10,534,843.37	10,534,843.37
14	16101300200	Political And Economic Affairs	-	2,380,375,000.00	2,380,375,000.00
15	16101700100	Cabinet And Special Services	-	2,000,000.00	2,000,000.00
16	22000701100	Central Internal Audit	-	1,719,338.16	1,719,338.16
17	22000800200	Signage And Advertisement Agency	-	2,000,000.00	2,000,000.00
18	22000800300	Ekiti State Lotteries Commission	-	7,224,637.89	7,224,637.89
19	22200900100	Technical Adviser On Ekiti Knowledge Zone	-	10,000,000.00	10,000,000.00
20	22700100100	Bureau Of Employment, Labour And Productivity	-	10,000,000.00	10,000,000.00
21	23300100100	Ekiti State Mineral Resources Development Agency	-	2,170,430.20	2,170,430.20
22	23400100300	Ekiti State Traffic Management Agency	-	3,000,000.00	3,000,000.00
23	23400100400	Ekiti State Public Works Corporation	-	10,000,000.00	10,000,000.00
24	23600100100	Ministry Of Arts, Culture And Tourism Development	-	16,307,937.83	16,307,937.83
25	25000100100	Fiscal Responsibility Commission	-	4,500,000.00	4,500,000.00
26	25301000100	Ekiti State Housing Corporation	-	33,500,000.00	33,500,000.00

27	26100100400	Ekiti State Water Sector Regulatory Agency	-	20,000,000.00	20,000,000.00
28	31801100100	Ekiti State Judicial Service Commission	-	130,000,000.00	130,000,000.00
29	31800100100	Ekiti State Customary Court of Appeal	-	65,000,000.00	65,000,000.00
30	32600100100	Ministry Of Justice	-	22,264,945.27	22,264,945.27
31	45102100100	Ministry Of Regional and Special Duties	-	10,000,000.00	10,000,000.00
32	51700100600	State Universal Basic Education Board (SUBEB)	-	470,000,000.00	470,000,000.00
33	51705500100	Ekiti State Teaching Service Commission	-	2,000,000.00	2,000,000.00
34	52102600100	Ekiti State University Teaching Hospital	-	247,074,136.72	247,074,136.72
35	52110200100	Hospital Management Board	-	11,500,000.00	11,500,000.00
36	53500100100	Ministry Of Environment	-	55,340,547.59	55,340,547.59
37	55100100100	Ministry Of Local Government Affairs	-	2,500,000.00	2,500,000.00
38	55100200100	Bureau Of Chieftaincy Affairs	-	3,000,000.00	3,000,000.00
39	55100300100	Bureau Of Rural And Community Development	-	20,000,000.00	20,000,000.00
		TOTAL		3,893,090,624.81	3,893,090,624.81

The tables above indicate that the funds released to various MDAs from their allocated budgetary overheads were insufficient. In fact, some MDAs received no funds in accordance with the capital estimates submitted for them. MDAs allocated an overhead budget of N784,073,954.68 could only access N253,354,142.76 (about 32.31%) during the review period, resulting in an unfilled deficit of N530,719,811.92. Additionally, MDAs with a capital budget allocation of N3,893,090,624.81 were unable to access any funds.

Subsequent investigation showed that MDAs with capital votes of N14,527,831,851.55 in the budget were released N1,896,018,036.05 (13.05%), leaving N12,631,813,815.50 as balance. It is important to stress that government capital spending determines the state economic growth and development. Therefore, appropriate strategies should be developed by the state government to project its capital revenue and expenditure more realistically to avoid the above scenario in the future.

4.7.3 EXCESS EXPENDITURE BY MDAs

(a) PERSONNEL COSTS

S/N	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET 2023	ACTUAL TOTAL 2023	VARIANCE
1	Office of Transformation and Strategy	16,300,514.48	17,280,240.63	(979,726.15)
2	Education Trust Funds	17,657,691.12	17,763,740.21	(106,049.09)
3	State Universal Basic Education Board	332,175,887.76	333,826,726.80	(1,650,839.04)
4	Primary Healthcare Development	103,769,841.41	106,690,238.07	(2,920,396.66)
5	Bureau of Rural and Community Development	32,704,583.25	33,028,273.40	(323,690.15)
	Total	502,608,518.02	508,589,219.11	(5,980,701.09)

(b) SOCIAL BENEFITS

CODE	DETAILS	ACTUAL	FINAL BUDGET 2023	VARIANCE
		₦	₦	₦
22010104	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	229,647,971.51	216,000,000.00	(13,647,971.51)

(c) OVERHEAD COSTS

	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	BUDGET PERFORMANCE
1	Ekiti State Independence Electoral Commission	16,659,000.00	16,500,000.00	(159,000.00)	101.00%
2	Ministry Of Works And Transportation	7,193,500.00	4,809,639.18	(2,383,860.82)	150.00%
	Total	23,852,500.00	21,309,639.18	(2,542,860.82)	111.94%

d PURCHASE/CONSTRUCTION OF ASSETS

S/N	Administrative Code	Description	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	Budget Performance
1	22200100100	Ministry Of Investment, Trade And Innovations	16,030,500.00	6,793,586.56	(9,236,,913.44)	235.97%
2	51300100100	Ministry Of Youth And Sport Development	9,500,000.00	8,165,875.20	(1,334,124.80)	116.34%
		Total	25,530,500.00	14,959,461.76	(10,571,038.24)	

EXCESS PERSONNEL COST:

There was excess personnel cost of N5,980,701.09 from two (MDAS) in the year under review. Necessary approvals for the above excess expenditure were not made available to the office of State Auditor-General, contrary to the provisions of section 120 (2) of the Constitution of Federal Republic of Nigeria, 1999 (as amended).

EXCESS SOCIAL BENEFITS:

It was observed that the excess budgetary provision of the sum of N13,647,971.51 was paid as Pension/Maintenance For Past Political Office Holders (Govs. & Dep. Govs.) in the year 2023. Budgetary allocation to Pension/Maintenance for Past Political Office Holders

(Govs. & Dep. Govs.), as previously noted in the 2022 Auditor-Generals' reports was inadequate. Budget officers are advised to consider this in subsequent budget preparations.

EXCESS OVERHEAD COST:

The analysis of overhead cost for year 2023 revealed an exce budgetary provision of N2,542,860.82 from two (2) MDAs. This is a significant improvement compared to what was obtained in year 2021 which had eight (8) MDAs with an excess expenditure of N1, 819,047,617.92. The approvals for the above excess expenditure were not made available to Office of the State Auditor-General contrary to the provisions of section 120 (2) of the Constitution of Federal Republic of Nigeria, 1999 (as amended).

EXCESS PURCHASE/CONSTRUCTION OF ASSETS.

Excess Capital Expenditure amounting to N10,571,038.24 was observed from 2 (two) Ministries as indicated in table "d" above.

The approvals for the above excess expenditure were not made available to Office of the State Auditor-General contrary to the provisions of section 120 (2) of the Constitution of Federal Republic of Nigeria, 1999 (as amended).

4.8 CONTROL OF EXPENDITURE

Despite recommendations from the audit, controls over expenditures were found to be inadequate during the year under reference. Excessive spending amounting to N32,742,571.66 was observed across different expenditure categories of various MDAs. Such occurrences of spending beyond the budget underscored shortcomings in the budgetary allocations and the oversight of budget execution, echoing concerns raised in the previous report. Furthermore, it highlighted the inefficiencies of the Finance and Accounts Officers in MDAs in tracking and comparing expenditures with the budgeted estimates.

SECTION FIVE

ANALYSIS OF THE FINANCIAL STATEMENTS

5.1 STATEMENT OF FINANCIAL PERFORMANCE

The Statement of Financial Performance published for the period ended 31st December, 2023 showed a net surplus balance of N865,113,337.61. This indicated that there was a significant increase of N6,755,269,826.61 when compared with 2021 net deficit balance of N5,890,156,489.00. The summary of the statement is as shown below:

DETAILS	2023 N	2022 N
Total Revenue generated for the year	152,012,638,290.13	103,939,891,824.60
Total Operating Expenses	(98,543,178,994.00)	(88,293,327,366.69)
Surplus from operating activities	53,469,459,296.13	15,646,564,457.91
Total Non-Operating Expenses:	(5,766,112,659.14)	(14,781,451,120.30)
TOTAL	47,703,346,636.99	865,113,337.61

SOURCE: *Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2023.*

The revenue from operating activities saw an increase, and the operating expenses also rose in the current year compared to the figures from the previous year. The surplus from operating activities showed a significant uptick compared to last year's numbers, resulting in a surplus balance of N865,113,337.61. The capital expenditure, which was part of the operating expenses, decreased from N5,758,393,856.60 to N4,253,317,410.14. This reduction is reflected in the Statement of Financial Performance as these expenditures

did not fulfil the International Public Sector Accounting Standards (IPSAS) for Property, Plant, and Equipment (PPE). Despite the recommendations in the previous Auditor-General's reports, to correct expenditure classification in the budget, this issue still persist. Budget Officers are advised to address this matter for appropriate adjustments in subsequent years.

5.2 STATEMENT OF FINANCIAL POSITION:

5.2.1 ASSETS:

5.2.2 CURRENT ASSETS:

5.2.3 LIQUID ASSETS: (CASH AND CASH EQUIVALENT)

These are balances on cash, bank and call accounts (Fixed Deposit). It was observed that the number of current bank accounts maintained by the State had reduced from 111 in year 2022 to 81 in the current year. This large number of bank accounts on yearly basis is still of great concern to Audit.

From the list of Bank accounts provided in Note 26 of the year 2023 financial report, it was observed that different banks were opened for the same item. Example of this is accounts opened for Capital in two different banks with nil balances. It was also observed that 13 of the banks had nil balances.

The Accountant-General is hereby advised to consolidate accounts opened for the same purposes for easy management of fund. The total balance of N39,714,164,593.81 which was reported for the year under review included reconciled cash book balances of MDAs and IGR collection Accounts balances as at 31st December, 2022. This had an increase of N29,719,410,183.90 when compared with last year cash and cash equivalent balance of N9,994,754,409.91. The details are as shown below:

CASH AND CASH EQUIVALENTS:

	2023	2022
	N	N
Treasury Cash Balances	29,109,888,619.35	5,290,417,367.31
Cash Held by MDAs	10,056,691,094.86	4,282,560,649.88
IGR Collection Accounts Balances	<u>547,584,879.60</u>	<u>421,776,392.72</u>

TOTAL **39,714,164,593.81** **9,994,754,409.91**

SOURCE: *Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2023.*

No call account (Fixed Deposit) balance was observed at the end of the current financial year therefore there was no interest earned on fixed deposit. It is advised that a portion of the cash be wisely invested in order to generate a considerable income rather than maintaining idle fund.

5.2.4 RECEIVABLES

The total receivables as at 31st December, 2023 stood at N6,741,640,041.08 as stated below.

	2023	2022
	N	N
Wema Shares	46,765,785.84	46,882,982.63
Advances (Car and Housing Loans)	3,301,977,365.21	3,185,913,236.96
Local Government (Bail out)	1,124,567,891.18	1,218,937,350.62
Tax Receivable	<u>2,268,328,998.85</u>	<u>-</u>
	<u>6,741,640,041.08</u>	<u>4,451,733,570.21</u>

SOURCE: *Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2023.*

From the above analysis, there was an increase of N2, 289,906,470.87 in the current year's figure when compared with previous year's figure. This year under review account also recognised tax receivables N2,268,328,998.85 which is expected from Tax Audit. This did not however captured receivables from fees and other tax heads (e.g income tax from informal sectors). Audit reiterates her advice on the need for the Internal Revenue Service to have a robust database system that would take care of revenue accruals.

5.3 NON-CURRENT ASSETS:

5.3.1 INVESTMENT

During the year under review, three investments totalling N2,276,424,624.00 were recognized. There was an increase of N1,101,280,282.00 above year 2022 figure of N1,175,144,342.00. This rise was attributed to the stocks (shares in quoted companies) recognized during the year. However, the audit was unable to identify any income generated from these investments in the year under review.

5.3.2 BOND SINKING FUND

The Bond sinking fund account balance as at 31st December, 2023 stood at N1,981,973,174.00. The details are as shown below:

	2023	2023
DETAILS	AMOUNT	TOTAL
INFLOWS:	N	N
ISPO	14,565,340.773.00	
Receipt from State Government	-	
Investment Income	141,587,464.00	
TOTAL INFLOW		14,706,928,237.00
OUTFLOWS		
Payment to Bond Holders	9,081,897,998.00	
Consultants Fee	-	
Registrars Fees	-	
Management Fees	40,598,213.00	
Trusteeship Fees	48,375,000.00	
Reimbursable Fees	2,343,844,290.00	
Bank Charges and Courier	36,460	
Secretariat Fee	80,331,693.00	
TOTAL OUTFLOW		(11,595,083,654.00)
BALANCE		3,111,844,583.00

NOTE

Balance as at 01/01/2023	N 1,981,973,174.00
Recovery	-
Increase in Bond Sinking Fund value	1,129,871,409.00
Balance as at 31/12/2022	3,111,844,583.00

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2023.

5.4 FIXED ASSETS: (PROPERTY, PLANT AND EQUIPMENT)

The total cost of Fixed Assets (PPE) as at 31st December, 2022 was N375,224,359,594.09 with details shown below:

	N
Balance as at 1 st January, 2023	258,610,453,489.02
Assets procured and recognised in 2023	16,348,958,308.04
2022 WIP transferred to Fixed Assets schedule in 2023	-
Total revaluation surplus recognized in 2023	<u>74,334,089,485.59</u>
Total cost of Fixed Assets as at 31/12/2022	<u>358,313,480,885.37</u>

SOURCE: *Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 20223*

From the above analysis, the increase in total cost of asset from N258,610,453,489.02 in the beginning of the year to N358,313,480,885.37 was due to procurement of new assets, revaluation surplus recognized in the year under review.

The total Net Book Value of Assets (PPE) as at 31st December, 2023 was N365,525,290,819.64 (inclusive of Investment Property net book Value of N24,187,671,650.05) after accumulated depreciation of N111,559,973,670 has been charged on the assets.

The cost of Fixed Assets (PPE) classified as Work In-Progress as at 31st December, 2023 showed a nil balance as analysed below:

	N
Work-in-Progress as at 1st January, 2023	-
Work-in –Progress added during the year	17,197,258,428.65
Work-in-Progress recognised in the year	-
TOTAL	<hr/>
Work in Progress converted to capital asset	-
Work in -Progress Converted to PPE	<u>(-)</u>

Work in progress as at 31st December,20223 17,197,258,428.65

The work in progress which had a balance of N17,197,258,428.65 in year 2023 had none of the work-in Progress converted to Property plant and equipment in the current year.

The register of Government Fixed Assets which is expected to be maintained in line with the requirements of IPSAS Accrual to include information on historical cost or deemed cost, usage and age was not made available to Office of the State Auditor-General. The Agency in-charge of Government Assets should make this available for verification.

5.5 INVESTMENT PROPERTY

The investment property showed a net book value of N24,184,671,650.06 as at 31st December, 2023 after cumulative depreciation of depreciation of N3,155,203,403.10 and annual depreciation of N493,625,952.04 was charged. The increase in Net book Value of investment property for the year under review from N22,532,420,102.10 in the previous year was as a result of the revaluation of one of the investment property (Ministry of Agriculture) from N4,011,147,553.16 to N6,169,025,053.16 during the year under review.

5.6 LIABILITIES:

5.6.1 CURRENT LIABILITIES:

The total Current Liabilities of the State Government as at 31st December, 2023 was N27,221,972,117.93, representing a decrease of N232,580,850.14 (approximately 0.85%) when compared with N27,454,552,968.07 reported in the previous year. This was as a result of reductions in pension and gratuity, judgement debt and current portion of borrowing with N1,293,842,341.03, N14,000,000 and N475,681,462.81 and increase in salaries and other staff claims, and Contractors arrears with N606,360,483.44 and N944,582,470.26 respectively. The details of the current liabilities are as shown below:

	2023	2022
	N	N
Salaries and other Staff claims	4,546,300,535.59	3,939,940,052.15
Pension & Gratuity	12,405,487,233.24	13,699,329,574.27
Judgement Debt	384,263,649.60	398,263,649.60
Contractors Arrears	2,321,883,049.40	1,377,300,579.14

Current Portion of Borrowings	<u>7,564,037,650.10</u>	<u>8,039,719,112.91</u>
TOTAL	<u>27,454,552,968.07</u>	<u>29,290,912,700.00</u>

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2023.

5.6.2 NON-CURRENT LIABILITIES:

The total Non-Current Liabilities (Long Term Borrowings) of the State Government as at 31st December, 2023 was N131,353,373,927.98 as against N136,883,633,856.30 recorded in year 2022 translating to a decrease of N5,530,259,928.32 (approximately 4.04%). The summary is as follows;

	2023	2022
	N	N
FOREIGN LOAN	43,775,992,836.	45,541,058,812.00
DOMESTIC LOAN	<u>87,577,681,091.91</u>	<u>91,342,575,044.30</u>
TOTAL	<u>131,353,373,927.98</u>	<u>136,883,633,856.30</u>

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2023.

5.6.3 DOMESTIC LOAN:

In the period under reference, the total Internal Loan balance was N93,348,607,216.28 after total repayment N11,218,053,413.65 and The sum of N1,558,096,258.97 was obtained by the State as new loan in the year under review .

S/NO	DETAILS	OPENING BALANCE	ADDITIONAL LOAN	TOTAL LOAN BALANCE	TOTAL PAYMENT	CLOSING BALANCE
		₦	₦	₦	₦	₦
1	BUDGET SUPPORT	16,366,949,394.20	0.00	16,366,949,394.20	929,448,706.50	16,295,164,134.96
2	BAIL OUT	7,585,483,139.93	0.00	7,585,483,139.93	518,433,402.28	7,440,244,833.49
3	RESTRUCTURED COMMERCIAL BANK LOANS (FGN BONDS)	16,526,580,601.38	0.00	16,526,580,601.38	1,985,229,304.24	16,159,702,584.15
4	EXCESS CRUDE ACCOUNT (ECA) LOAN	8,402,714,896.46	0.00	8,402,714,896.46	539,835,573.54	8,227,371,064.90

5	STATE BONDS	11,701,204,704.65	0.00	11,701,204,704.65	3,030,719,083.14	9,794,091,126.05
6	RESTRUCTURED COMMERCIAL BANK LOANS (STATE GOVT.)	2,193,275,272.04	1,558,096,258.97	3,751,371,531.01	1,644,500,031.28	2,121,060,926.77
7	COMMERCIAL AGRICULTURE CREDIT SCHEME	4,471,561,699.99		4,471,561,699.99	608,559,950.55	4,270,892,146.11
8	CBN HEALTH INTERVENTION	2,100,424,636.14	0.00	2,100,424,636.14	325,029,808.00	1,919,165,347.81
9	CBN (DCRR) SCHEME I	4,990,766,017.00	0.00	4,990,766,017.00	878,841,689.12	4,366,920,264.87
10	CBN (DCRR) SCHEME II	4,997,140,616.00	0.00	4,997,140,616.00	757,455,865.00	4,528,658,683.28
11	CBN - BRIDGING FACILITY	18,225,336,103.89	0.00	18,225,336,103.89	0.00	18,225,336,103.89
	TOTAL	97,561,437,081.68	1,558,096,258.97	99,119,533,340.65	11,218,053,413.65	93,348,607,216.28

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2023.

5.6.4 FOREIGN LOAN

The Foreign Loan draw-down of the State Government in the year under review amounted to N9,027,791,172.66 showing an increase of N2,025,616,482.87 (approximately 28.93%) when compared with year 2022 corresponding figure of N7,002,174,689.79. The largest amount of N5,273,549,790.69 (58.42% of the total draw-down) was drawn from Agile. Audit observed a fresh drawdown of N151,428,300.00 for Covid 19 preparedness and response project (Coprep).

In the same period, the sum of N1,566,265,719.36 was repayment made on Foreign Loan out of which N1,216,938,132.54 was principal repayment and the balance of N349,327,586.82 was Interest on loan.

The closing balance of foreign loan as at 31st December, 2023 was \$121,049,293.97 as reported by Debt Management Office (DMO), when converted at official rate of N900/dollar amounted to N108,870,887,650.75.

The total Loan Repayment (Internal & External) made in the year under review was N12,784,319,133.00. On Public Debt sustainability, the DMO guidelines stipulate that the debt status of each State should not exceed 50% of Statutory Revenue in the preceding 12

months. It was observed by Audit that in the current year, the Debt-to-Income percentage of the State was 118.73% as at 31st December, 2023. This was a decrease of 12.35% when compared with year 2022 figure of 131.08%

Other Debt Ratios are:

- (i) Ratio of Capital Expenditure to Debt Service in the Current year was 3:1
- (ii) Ratio of Debt Service to Total Revenue in the year was 1:13.32
- (iii) Loan Repayment to Total Expenditure 9.79%

Based on the foregoing estimates, the threshold appears to have been exceeded. With a poor revenue base, debt servicing will be a tremendous challenge. Audit believes that continued reliance on debt instruments to finance public infrastructure may result in an intolerable debt level.

5.7 SUBMISSION OF APPROPRIATION ACCOUNTS BY MINISTRIES, DEPARTMENTS AND AGENCIES

The number of MDAs that rendered their Appropriation Accounts reduced from 85 (Eighty-five) in previous year to 61 (Sixty One) in the current year. All the 61 MDAs submitted before the due date of 31st March, 2023 unlike previous year which had 82 (Eighty-Two) submitted before due date. However, all MDAs are expected to submit before the due date as required by Audit Law.

The attention of the Accounting Officers of MDAs is hereby drawn to the provisions of sections 44 (4) of Audit Service Law (No. 3) of 2021 for strict compliance. They should also note that non-submission and late submission of the appropriation accounts is an infraction of the Financial Regulations.

The Table below shows the analysis of the rendition of appropriation accounts for the year 2023.

APPROPRIATION ACCOUNT 2023		
S/N	MDA's	DATE OF SUBMISSION
1	OFFICE OF THE SURVEYOR-GENERAL	10-Jan-2024
2	EKITI STATE HELATH INSURANCE SCHEME	10-Jan-2024
3	MINISTRY OF WEALTH CREATION AND EMPLOYMENT	10-Jan-2024
4	EKITI STATE AGRICULTURAL DEVELOPMENTS PROJECT	11-Jan-2024
5	MINERAL RESORCE DEVELOPMENT AGENCY	12-Jan-2024
6	SECURITY TRUST FUND	15-Jan-2024

7	EKITI KNOWLEDGE ZONE	15-Jan-2024
8	EKITI STATE GEOSPATIAL DATA CENTRE	15-Jan-2024
9	BUREAU OF PUBLIC PROCUREMENT (BPP)	15-Jan-2024
10	OFFICE OF THE DEPUTY GOVERNOR	15-Jan-2024
11	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	15-Jan-2024
12	EDUCATION TRUST FUND	17-Jan-2024
13	EKITI STATE SPORT COMMISSION	17-Jan-2024
14	SOCIAL INVESTMENT COORDINATING OFFICE	18-Jan-2024
15	EKITI STATE WASTE MANAGEMENT AUTHORITY	18-Jan-2024
16	FORESTRY COMMISSION	18-Jan-2024
17	MINISTRY OF CHIEFTAINCY AND HOME AFFAIRS	18-Jan-2024
18	EKITI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	18-Jan-2024
19	HOSPITALS MANAGEMENT BOARD	18-Jan-2024
20	MINISTRY OF JUSTICE	19-Jan-2024
21	OFFICE OF THE STATE AUDITOR-GENERAL	19-Jan-2024
22	MINIATRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	22-Jan-2024
23	EKITI STATE DEVELOPMENT AND INVESTMENT	22-Jan-2024
24	ENVIRONMENTAL PROTECTION AGNECY	22-Jan-2024
25	EKITI STATE OFFICE OF DISABILITY AFFAIRS	22-Jan-2024
26	EKITI STATE LAW REFORM COMMISSION	23-Jan-2024
27	STATE AIDS CONTROL AGENECY	23-Jan-2024
28	BUREAU OF STATISTICS	23-Jan-2024
29	MINISTRY OF AGRICULTURE AND FOOD SECURITY	23-Jan-2024
30	MINISTRY OF LOCAL GOVERNMENT AFFAIRS	24-Jan-2024
31	OFFICE OF TRANSFORMATION AND SERVICE DELIVERY	24-Jan-2024
32	EKITI STATE HOUSE OF ASSEMBLY	24-Jan-2024
33	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS	24-Jan-2024
34	OFFICE OF THE PUBLIC DEFENDER	24-Jan-2024
35	PUBLIC WORKS CORPORATION	25-Jan-2024
36	MINISTRY OF INFORMATION	25-Jan-2024
37	AUDITOR-GENERAL FOR LOCAL GOVERNMENT	25-Jan-2024
38	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	25-Jan-2024
39	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	25-Jan-2024

40	CIVIL SERVICE COMMISSION	26-Jan-2024
41	EKITI STATE INDEPENDENT ELECTORAL COMMISSION	26-Jan-2024
42	MINISTRY OF WORKS AND TRANSPORTATION	26-Jan-2024
43	EKITI STATE SCHOLARSHIP BOARD	29-Jan-2024
44	MINISTRY OF HEALTH AND HUMAN SERVICES	30-Jan-2024
45	SUSTAINABLE DEVELOPMENT GOALS	30-Jan-2024
46	JOB CREATION AGENCY	30-Jan-2024
47	EKITI STATE EMERGENCY MANAGEMENT AGENCY	30-Jan-2024
48	BUREAU OF INFORMATION AND COMMUNICATION TECHNOLOGY	30-Jan-2024
49	MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	31-Jan-2024
50	BUREAU OF CENTRAL INTERNAL AUDIT	31-Jan-2024
51	MINISTRY OF INNOVATION, SCIENCE AND DIGITAL ECONOMY	1-Feb-2024
52	SIGNAGE AND ADVERTISEMENT AGENCY	2-Feb-2024
53	EKITI STATE EMERGENCY MANAGEMENT AGENCY	5-Feb-2024
54	BUREAU OF SPECIAL PROJECTS	5-Feb-2024
55	TEACHING SERVICE COMMISSION	8-Feb-2024
56	GOVERNMENT HOUSE AND PROTOCOL DEPARTMENT	8-Feb-2024
57	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT	13-Feb-2024
58	OFFICE OF THE ACCOUNTANT-GENERAL	14-Feb-2024
59	GENERAL ADMINISTRATION DEPARTMENT	21-Feb-2024
60	MICROFINANCE AND ENTERPRISE DEVELOPMENT AGENCY	28-Jan-2024
61	MINISTRY OF BUDGET AND ECONOMIC PLANNING	12-Mar-2024

5.7.1 OBSERVATIONS ON APPROPRIATION ACCOUNTS SUBMITTED BY MDAs

The following observations still remained at stated in my previous reports.

- i. That DVEA books were not properly maintained by most of the MDAs. It was also discovered in some cases, that the figures in the DVEA books were completely different from the figures reported in the Appropriation accounts submitted to this office.
- ii. That the revalidation of outstanding warrants by some MDAs in the previous years were done without a corresponding appropriation of such expenditures in the budget.

- iii. In addition, Audit observed that some MDAs heads of expenditure were accessed by other MDAs. This has resulted to a loss of control over such heads by the original owner of the expenditure heads.

RECOMMENDATIONS:

The recommendations remains as follows:

- i. Knowledge gaps should be identified and all public officers responsible for maintenance of vote books and other books of accounts should be trained appropriately.
- ii. The Inspectorate Unit of Accountant-General's Office must be re-invigorated to conduct regular checks on the field Officers for monitoring of their performances as some of them had narrowed their roles to fund disbursement to the detriment of other crucial roles.
- iii. Each MDA should be allowed to be in full control of its budget to avoid MDAs spending from another MDA's vote.
- iv. The internal Auditors should be alive to their responsibilities of maintaining strong internal control system.

5.8 CERTIFICATION OF TERMINAL BENEFITS (PENSIONS AND GRATUITIES)

In the year under review, 990 files with total sum of **N721,853,052.26** and **N2,424,173,139.45** for pension and gratuity respectively were treated and passed for payments.

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

MONTHS	FILE TOTAL	PENSION	GRATUITY
JANUARY	53	51,877,629.63	183,684,181.68
FEBRUARY	29	19,789,049.54	109,057,107.10
MARCH	54	40,361,533.38	187,460,119.80
APRIL	40	75,635,123.77	202,903,751.14
MAY	47	40,409,353.65	106,418,740.69
JUNE	22	7,038,695.18	60,724,825.69
JULY	61	12,751,037.68	47,138,058.49
AUGUST	27	21,537,372.58	77,519,899.18
SEPTEMBER	54	42,056,864.06	155,873,046.07
OCTOBER	59	39,698,932.47	137,520,640.35
NOVEMBER	51	39,217,473.72	148,452,420.25
DECEMBER	36	21,823,619.05	84,194,717.02
TOTAL	533	412,196,684.71	1,500,947,507.46

SECTION SIX

STATE OF THE ACCOUNTS

6.1 FULL ADOPTION OF IPSAS ACCRUAL BASIS OF ACCOUNTING:

Ekiti State Government initiated accrual basis IPSAS on 1st January, 2017 and the State had provided a complete and unequivocal declaration of its compliance with the Accrual basis of IPSAS. The following are however, considered necessary:

6.1.1 USE OF ICT TO DRIVE IPSAS FULL ADOPTION.

The Office of Accountant-General's current manual accounting system needs to be phased out and replaced with a computerized accounting system that employs effective accounting software for electronically recording and processing financial transactions in order to produce timely and accurate statutory, statistical, and other performance reports.

6.1.2 PARTICIPATORY ROLES FOR MDAs

Every MDA is required to have their Annual Financial Statements prepared by the Director of Finance and Accounts which is expected to be consolidated by the State Accountant-General's office.

6.1.4 RECOMMENDATIONS:

- i. The Accountant-General's Office should as a matter of urgency put into use the accounting software developed for the office to complement the implementation of IPSAS in the State.
- ii. The State Integrated Financial Management Information System (SIFMIS) should be deployed to facilitate the participation of all MDAs in the operations of the State financial management system.
- iii. A standard Audit Software should also be provided for the use of the Auditor-General's Office.

6.2 BUDGET PREPARATION UNDER IPSAS ACCRUAL BASIS.

The Ministry of Budget, Economic Planning and Performance Management has a key role to play in the implementation of IPSAS accrual basis. Therefore, the Ministry should be well positioned to play its role efficiently and effectively.

6.2.1 MISCLASSIFICATION OF CAPITAL EXPENDITURE:

In the year under review, Audit observed that some Capital Expenditures were not classified based on the current National Chart of Accounts Codes in the budget. The aftermath effect of the Capital Expenditure's misclassification in the year under review which amounted to N5,758,393,856.60 could not meet IPSAS requirement for Plant Property and Equipment (PPE), as expensed in the year.

RECOMMENDATION:

The Ministry of Budget, Economic Planning and Performance Management should employ the new budget template based on Revised National Chart of Accounts for the preparation of subsequent years' budgets.

6.3 10% STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCILS FROM INTERNALLY GENERATED REVENUE.

The Local Government Councils in the State are entitled to 10% of all Internally Generated Revenue of the State. In the current year, the Financial Reports of the Accountant-General revealed that a sum of N34,060,733,886.32 was the amount generated as IGR. The ten percent (10%) Statutory Allocation to Local Government Councils from this amount is N3,406,073,388.62 out of which the sum of N964,792,068.18 was paid to the Local Governments leaving a balance of N2,441,281,320.44 to be paid as shown in the table below.

The details of Payment is as analysed below

S/No	Months	Amount Paid N
1	January,2023	41,095,139.11
2	February,2023	95,056,024.28
3	March, 2023	50,549,222.09
4	April,2023	51,970,392.03
5	May,2023	63,790,687.84
6	June,2023	86,970,777.30

7	July, 2023	81,937,781.47
8	August, 2023	94,391,924.08
9	September,2023	93,393,352.38
10	October,2023	101,784,208.42
11	November,23	100,097,967.39
12	December,23	103,754,591.79
	Total	964,792,068.18

RECOMMENDATION

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

6.5 OUTSTANDING LOSSES:

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

6.6 REVIEW OF THE FINANCIAL ADMINISTRATION

The process of review of the Financial Administration to reflect the newly introduced Accounting standards and establishment of the Bureau of Central Internal Audit had been initiated but not concluded for use in the state. Therefore, the existing and outdated Financial Administration is still in use.

RECOMMENDATION:

The reviewed copy of the Financial Administration should be made available on the website of Ekiti State Government for any user to download while the hard copy of the Financial Administration is made available as soon as possible for public use.

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

The accounts of Two Hundred and Four (204) Public Secondary, Technical and Special Schools for the year 2022/2023 had been checked with the necessary corrections made by this Office. A total of Two Hundred and Four (204) public schools in the State, had been audited up to 31st August, 2023. However, most of the anomalies mentioned in paragraph (2) of the 2008 Auditor-General's Report still remain. It is equally sad to note that no effort was made to recover the outstanding amount of N11,271,572.70 being loss of fund reported in paragraph a (b) of the 2009 Auditor-General's Report and included in this Report as **Appendix 'E'** while **Appendix 'F'** contains the current position of the accounts of all Public Secondary Schools in the State

6.9 TERTIARY INSTITUTIONS

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

S/N	INSTITUTION	PERIOD
1.	Ekiti State University, Ado-Ekiti.	31 st December, 2021
2	Bamidele Olumilua University of Education, Science and Technology, Ikere Ekiti.	31 st December, 2015
3	College of Health, Science & Technology, Ijero Ekiti.	31 st December, 2022
4	Ekiti State Polytechnic, Isan Ekiti.	31 st December, 2022

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

AUDIT STAFF TRAINING AND DEVELOPMENT

Staff training is essential to enhance the productivity of any establishment as employees learn specific knowledge or skills to improve performance. To keep staff abreast of innovations in Accounting and Auditing, Government should train more staff especially in the area of ICT, Forensic Audit, IPSAS Accrual, Risk Based Auditing, Taxation, Project Monitoring and overseas training to update their knowledge. I wish to acknowledge that the Office is now deriving benefits from the in-house training organised for members of staff.

ACCOMODATION:

The present Headquarters Office can only accommodate the Directors and the Deputies. There is the need to provide additional office space for members of staff to enhance efficiency, effectiveness and good service delivery.

STAFF DISPOSITION:

The staff strength of the Office remained grossly inadequate. It shall therefore be appreciated if the State Government can give approval to fill the existing vacant positions.

A handwritten signature in green ink, followed by the date '10/06/2024' also in green ink.

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

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**APPENDIX A
PECULIARITIES**

S/N	NAME OF SCHOOLS	PROJECT EXECUTED	REMARKS
1.	Ewu Comprehensive High School, Ewu Ekiti	Renovation of a block of 6 classrooms, renovation of examination hall and provision of plastic chairs and tables.	<ul style="list-style-type: none">• 50% completion
2	Orin High School, Orin Ekiti.	Renovation of a block of 6 classrooms and renovation of examination hall.	<ul style="list-style-type: none">• 50% completion
3.	Community Grammar School, Orun Ekiti.	Renovation of 3 Classrooms, renovation of examination hall, digging of Bore-Hole and Procurement of Laboratory Equipment.	<ul style="list-style-type: none">• 40% completion• Existing Doors were made use in lieu of new ones
4	Finyinfolu High School, Ayedun-Ekiti	Renovation of 3 Classrooms with Offices, A block of 4 Classrooms with Hall.	<ul style="list-style-type: none">• 65% completion
5	St. Michael's Secondary School, Ifaki-Ekiti	Renovation of Admin Block, 2 Classrooms and Construction of 3 Classrooms Blocks.	<ul style="list-style-type: none">• Admin Block: 100% completion• Classrooms : 40% completion
6	Igogo Commercial High School, Igogo-Ekiti	Perimeter Fencing.	<ul style="list-style-type: none">• 70% completion
7	Erinmope High School, Erinmope-Ekiti	Renovation of a Block of 10 Classrooms, Construction of Examination Hall and Procurement of Plastic Tables and Chairs	<ul style="list-style-type: none">• Renovated Building: Too low• Construction: 30% Completion
8	Saliu Adeoti Memorial High School , Otun- Ekiti	Renovation of H- Shaped Building and Perimeter Fencing	<ul style="list-style-type: none">• 55% Completion• Window Casement poorly fixed• Fencing too Low

9	Oniyo Grammar School, Eda-Oniyo	Perimeter Fencing and Gate House	<ul style="list-style-type: none"> • 30% completion • The Contractor Should move back to site immediately because the Possibility of Completion is not guaranteed
10	Ekiti State Government College ,Ayede-Ekiti	Renovation of 9 Classrooms and Admin Block	<ul style="list-style-type: none"> • 70% Completion
11	A.U.D High School, Ikole-Ekiti	Renovation of 6 Classrooms and Admin Block	<ul style="list-style-type: none"> • 60% Completion • The library door should be replaced to a Bigger Size
12	Itapa-Osin Community High School, Itapa- Ekiti	Construction of School Hall and 3 Classrooms	<ul style="list-style-type: none"> • 60% Completion
13	Erin Ayonigba High School, Erinjiyan-Ekiti	Renovation of Admin Office with 6 Classrooms	<ul style="list-style-type: none"> • 40% Completion
14	Community High School , Ijesa-Isu Ekiti	Renovation of 6 Classrooms and Library	<ul style="list-style-type: none"> • 70% Completion
15	Irepodun High School, Ipao-Ekiti	Renovation of Technical Building	<ul style="list-style-type: none"> • 60% Completion
16	Ojugbaye Comp. High School Imesi- Ekiti	Renovation and Conversion of a Hall to 3 Classrooms with offices	<ul style="list-style-type: none"> • 60% Completion • The environment is too bushy • PVC not yet Supplied
17	Oganganmodu Grammar School Ido-Ekiti	Renovation of existing Laboratory Block, 2 Classrooms Block and Construction of 3 Blocks of Cubicles Toilets	<ul style="list-style-type: none"> • 60% Completion
18	Ijanmodu comp. High School, Ijan-Ekiti	Renovation of School Library, Perimeter Fencing and Procurement of Inverter	<ul style="list-style-type: none"> • 60% completion • Fencing not coped, fully plastered and painted
19	Ekamefa Community Grammar School, Ilasa-Ekiti	Renovation of Science Lab , 6 Classrooms , Construction of 2 VIP Toilets and Digging of Bore-Hole	<ul style="list-style-type: none"> • 55% Completion

20	Community Grammar School , Kota-Ekiti	Renovation of 4 Classrooms, Science Lab, Completion of School Hall and Bore-Hole	<ul style="list-style-type: none"> • 60% Completion • ICT equipment not yet Supplied
21	Obedu Comm. Grammar school, Isinbode Ekiti	Renovation of 2 classrooms, ICT room, H shaped building and construction of 2 toilets	<ul style="list-style-type: none"> • 30% completion • Logging not properly done
22	Ode high school, Ode Ekiti.	Perimeter fencing with gate house and procurement of solar inverter	<ul style="list-style-type: none"> • 50% completion.
23	School for the blind, Ikere Ekiti	Renovation of hostel, kitchen and borehole.	<ul style="list-style-type: none"> • 60% completion.
24	Adetunji Ajayi High School , Ise-Ekiti	Renovation of Examination Hall, 6 Classrooms with Office	<ul style="list-style-type: none"> • 50% completion
25	Ajolagun High School, Ikere Ekiti.	Renovation of School Hall and Classroom Block	<ul style="list-style-type: none"> • 60% Completion
26	Orija High School , Emure-Ekiti	Renovation of Classrooms , Toilet , Bore-Hole and Science Laboratory Equipment	<ul style="list-style-type: none"> • 70% Completion
27	Ikingbisin Community Grammar School , Ado-Ekiti	Renovation of Classroom Blocks and Perimeter Fencing	<ul style="list-style-type: none"> • 75% Completion
28	ADICO, Aramoko-Ekiti	Perimeter Fencing	<ul style="list-style-type: none"> • 65% Completion
29	Eporo High School, Emure-Ekiti	Renovation of 3 Classrooms , Perimeter Fencing, 3 VIP Toilets and Library Furniture	<ul style="list-style-type: none"> • 50% Completion • Furniture Supplied
30	St. Michael Catholic Grammar School, Efon-Ekiti	Renovation of 3 Classrooms, School Library and School Hall	<ul style="list-style-type: none"> • 50% Completion
31	Temidire High School, Temidire –Ekiti	Construction of 3 Classrooms, Bore-Hole tank Reticulation and 2 cubicle Toilets	<ul style="list-style-type: none"> • 40% Completion
32	Baptist High School , Igede – Ekiti	Renovation of School Lab. And Construction of 4 Blocks of 2 cubicle Toilets	<ul style="list-style-type: none"> • 60% Completion
33	Ijurin High School, Ijurin – Ekiti	Renovation of School Hall, Library , Furniture and Bore-Hole	<ul style="list-style-type: none"> • 40% Completion

34	School for the Deaf , Ikoro-Ekiti	Perimeter Fencing	<ul style="list-style-type: none"> • 50% Completion
35	Comprehensive High School, Odo-Owa-Ekiti	Renovation and Conversion of Classroom to Lab and Bore-Hole	<ul style="list-style-type: none"> • 55% Completion
36	Government College , Ado-Ekiti	Renovation of Boys Hostel and Kitchen	<ul style="list-style-type: none"> • 60% Completion
37	Anglican High School , Ado-Ekiti	Renovation of Administrative Block and Laboratory	<ul style="list-style-type: none"> • 65% Completion • Ridge cap and Bottom Flashing not yet fixed
38	Muslim College Ado –Ekiti	Renovation of School Hall and Construction of Classrooms with Offices	<ul style="list-style-type: none"> • 65% Completion
39	Deji Fasuan Model College ,Ado-Ekiti	Procurement of Science Laboratory Equipment , Furniture and Entrepreneur materials	<ul style="list-style-type: none"> • 65% Completion • Furniture not completely supplied
40	Oloketuyi Memorial Grammar School, igbemo	Perimeter Fencing with Gate House	<ul style="list-style-type: none"> • 50% Completion • Gate House not yet erected
41	A.U.D, Ado-Ekiti	Renovation of 6 Classrooms with offices ,Laboratory Furniture and Equipment	<ul style="list-style-type: none"> • 60% Completion
42	St. Thomas Secondary School, Ado-Ekiti	Construction of a Block of 5 Classrooms	<ul style="list-style-type: none"> • 45% Completion
43	Harding Model College , Ado – Ekiti	Completion of Laboratory , Electrical finishes	<ul style="list-style-type: none"> • 50% Completion
44	All Souls Anglican School , Ado-Ekiti	Renovation of School Hall, Laboratory, Classrooms with Office	<ul style="list-style-type: none"> • 80% Completion
45	C.A.C Comp. High School, Ado-Ekiti	Renovation of 6 Classrooms and 2 Cubicle Toilets	<ul style="list-style-type: none"> • 70% Completion
46	Okunsus i Jemiriye High school, Igede Ekiti.	Renovation of school laboratory.	<ul style="list-style-type: none"> • 50% Completion
47	Iropora high school, Iropora Ekiti	Renovation of a block of 6 classrooms and perimeter fencing	<ul style="list-style-type: none"> • 45% Completion

48	Oniwe comm. High school. Ilawe Ekiti.	Renovation of a block of 2 classroom, perimeter fencing and construction of 2 toilets	<ul style="list-style-type: none"> • 45% Completion
49	Govt. science college, Iyin Ekiti.	Renovation of school Admin block, renovation of 3 classrooms, construction of 3 classrooms and construction of toilet.	<ul style="list-style-type: none"> • 60% Completion
50	Ojorube Grammar school, Ogotun Ekiti.	Renovation of 10 classrooms and ICT furniture.	<ul style="list-style-type: none"> • 60% Completion
51	Community High school, Igbara Odo Ekiti	Renovation of 3 classrooms, construction of 2 toilets, solar inverter, fence and borehole.	<ul style="list-style-type: none"> • 50% Completion
52	Ilawe Grammar school, Ilawe Ekiti.	Renovation of 4 classrooms, construction of 3 blocks of 2 cubicle toilets and Borehole.	<ul style="list-style-type: none"> • 30% Completion
53	Alamoye Comp. high school, Aramoko Ekiti.	Renovation of 3 classrooms	<ul style="list-style-type: none"> • 60% Completion
54	Aramoko community high school, Aramoko Ekiti.	Construction of a block of 3 classrooms and ICT with desktop computers.	<ul style="list-style-type: none"> • 55% Completion
55	C.A.C High school, Ijero Ekiti.	Block of 3 classrooms and ICT	<ul style="list-style-type: none"> • 50% Completion
56	Okemesi Grammar school, Okemesi Ekiti.	Renovation of school library and perimeter fencing	<ul style="list-style-type: none"> • 70% Completion
57	Osun Grammar School, Osun-Ekiti	Renovation of H-Shaped Classroom and Administrative Building	<ul style="list-style-type: none"> • 40% Completion • Window casement not properly fixed • Poor Ceiling work
58	A.U.D, Ikere-Ekiti	Construction of 2 of compartment toilet and school laboratory	<ul style="list-style-type: none"> • 40% Completion
59	Ikere High School, Ikere-Ekiti	Construction of 3 Classrooms and Renovation of 3 Classrooms	<ul style="list-style-type: none"> • 60% Completion

APPENDIX B

LIST OF SCHOOLS WITH NO SIP SUBMITTED

S/N	NAME OF SCHOOLS
1	Government College, Efon Alaaye Ekiti
2	Ogunire comp. High school, Ire Ekiti
3	Government College, Oye Ekiti
4	Special School, Ido Ekiti
5	Ifaki Grammar School, Ifaki Ekiti.
6	Elo High School, Ayetoro Ekiti
7	Government College, Ikere Ekiti
8	Government Science College, Emure Ekiti
9	Emure Model High School, Emure Ekiti
10	Aiyegbaju Comm. High School, Aiyegbaju-Ekiti
11	Govt. College ,Usi-Ekiti

APPENDIX C PAYROLL ANALYSIS FOR JANUARY - DECEMBER 2023

Month	Details	NIBSS Returns	NIBSS Count	Payroll Analysis By AG	Payroll Analysis Count	Bank	Difference Btw Payroll Analysis and NIBSS	Difference Btw NIBSS Returns and Bank	Remarks
January	Salary	1,160,414,438.24	17,918	1,162,161,849.90	18,523.00	1,160,769,296.76			
	Soft Alliance	2,738,600.00		2,738,600.00		2,738,600			no duplicates
	Return credit	354,858.52							
	Total	1,163,507,896.76	17,918	1,164,900,449.90	18,523.00	1,163,507,896.76	1,392,553.14	0.00	
February	Salary	1,175,873,120.92	17,878	1,176,635,367.62	18,500.00	1,176,369,153.09			
	Soft Alliance	2,681,700.00		2,681,700.00		2,681,700.00			resolved
	Return credit	496,032.17							
	Total	1,179,050,853.09	17,878	1,179,317,067.62	18,500.00	1,179,050,853.09	266,214.53	0.00	
March	Salary	1,016,991,474.15	17,914	1,250,471,761.98	18,525.00	1,250,709,429.51			
	Soft Alliance	2,280,150.00		2,280,150.00		2,280,150.00			resolved
	Return credit	232,961,501.12							
	Total	1,252,233,125.27	17,914	1,252,751,911.98	18,525.00	1,252,989,579.51	518,786.71	756,454.24	
April	Salary	1,169,729,510.74	18,056	1,188,713,458.75	18,462.00	1,188,405,074.81			
	Soft Alliance	2,746,068.38		2,746,068.38		2,746,068.38			resolved
	Return credit	18,675,564.07							
	Total	1,191,151,143.19	18,056	1,191,459,527.13	18,462.00	1,191,151,143.19	308,383.94	0.00	
May	Salary	1,193,304,023.44	17,776	1,193,876,084.45	18,396.00	1,193,545,300.64			
	Soft Alliance	3,862,611.70		3,862,611.70		3,862,611.70			no duplicates
	Return credit	241,277.20							
	Total	1,197,407,912.34	17,776	1,197,738,696.15	18,396.00	1,197,407,912.34	330,783.81	0.00	
June	Salary	1,174,870,975.06	17,634	1,183,553,390.02	18,396.00	1,175,174,330.05			
	Soft Alliance	1,230,579.79		1,230,579.79		1,230,579.79			no duplicates
	Return credit	1,072,780.41		-					
	Total	1,177,174,335.26	17,634	1,184,783,969.81	18,396.00	1,176,404,909.84	7,609,634.55	-769,425.42	
July	Salary	1,170,140,355.24	17,556	1,178,714,878.16	18,300.00	1,170,446,384.60			
	Soft Alliance	608,384.50		608,384.50		608,384.50			no duplicates
	Return credit	8,574,506.79							
	Total	1,179,323,246.53	17,556	1,179,323,262.66	18,300.00	1,171,054,769.10	16.13	-8,268,477.43	
August	Salary	1,233,470,045.38	17,183	1,259,588,363.31	18,254.00	1,233,470,045.38			
	Soft Alliance	3,839,115.54		3,839,115.54		3,839,115.54			no duplicates
	Return credit	25,618,043.63							
	Total	1,262,927,204.55		1,263,427,478.85	18,254.00	1,237,309,160.92	500,274.30	-25,618,043.63	

September	Salary	1,342,591,354.01	17,514	1,349,749,253.41	18,349.00	1,342,591,354.01			
	Soft Alliance	3,975,347.84		3,975,347.84		3,975,347.84			no duplicates
	Return credit	5,656,490.68							
	Total	1,352,223,192.53		1,353,724,601.25	18,349.00	1,346,566,701.85	1,501,408.72	-5,656,490.68	
October	Salary	1,182,667,515.82	15,763	1,321,980,623.64	18,326.00	1,309,106,170.57			
	Soft Alliance	4,166,526.78		4,166,526.78		4,166,526.78			no duplicates
	Return credit	138,224,928.98							
	Total	1,325,058,971.58		1,326,147,150.42		1,313,272,697.35	1,088,178.84	-11,786,274.23	
November	Salary	1,337,347,014.31	17,611	1,342,340,123.58	18,456.00	1,339,843,493.93			
	Soft Alliance	270,145.50		270,145.50		270,145.50			no duplicates
	Return credit	4,993,109.27							
	Total	1,342,610,269.08		1,342,610,269.08		1,340,113,639.43	0.00	-2,496,629.65	
December	Salary	1,384,094,541.59	18,173	1,388,853,401.00	19,101.00	1,384,484,252.53			
	Soft Alliance	2,726,700.00		2,726,700.00		2,726,700.00			no duplicates
	Return credit	451,776.85							
	Total	1,387,273,018.44		1,391,580,101.00		1,387,210,952.53	4,307,082.56	-62,065.91	
							17,823,317.23	-53,900,952.71	

APPENDIX 'D'
DETAILS OF LOSS OF FUND AS AT 31ST DECEMBER, 2022.

MINISTRY/ AGENCY	Ref NO	AMOUNT INVOLVED ₦	AMOUNT RECOVERED ₦	OUTSTANDING BALANCE ₦	NAMES OF OFFICER INVOLVED	REMARKS
MINISTRY OF JUSTICE	EK/GJS/2/1	103,942.00	-	103,942.00	Mr.Femi Omotayo	No recovery
MINISTRY OF JUSTICE	EK/GL/MJS/1/5	214,927.61	-	214,927.61	Mr.Femi Omotayo	No recovery
EKITI SPEB	EK/GL/ESTAB/1/3	41,000.00	-	41,000.00	Mr.E.O.Alo	No recovery
BULK PURCHASE VENTURES	EK/GL/BPV/1/3	660,950.00	-	660,950.00	Mr. P.O. Orimolade	No recovery
BULK PURCHASE VENTURES	EK/ GL/BPV/2/4	98,970.00	-	98,970.00	Mr M.A Alade	No recovery
OFFICE OF MILITARY ADMINISTRATION	EK/ GL /GKP/1/29	210,980.00	-	210,980.00	Mr.O.O Oluyede	No recovery
MINISTRY OF WORKS AND TRANSPORT	EK/ GL/SHLB /1	1,529,267.03	-	1,529,267.03	Mr.O.O oluyede	No recovery
MINISTRY OF EDUCATION	EK/GL/MED/1/97	250,000.00	-	250,000.00	Mr. C. O Afolayan	Under correspondence
B.S.E.S	EK/ /BSES/1/2003	GL 46,176.00	-	46,176.00	Mr Olu Akerele	Under correspondence
B.S.E.S	EK/ /BSES/5/2003	GL 615,000.00	-	615,000.00	Messer Martins Ayoola and Others	Full Recovery
B.S.E.S	EK/ /BSES/6/3002	GL 521,000.00	-	521,000.00	Mr Abiodun Ola Ofe	No recovery
C.U.D.A	EK/GL/CUDA/1/3	8,096,217.96	-	8,096,217.96	Messer I.A Ilori and Others	No recovery
C.U.D.A	EK/GL/CUDA/14/4	5,201,642.08	-	5,201,642.08	Mrs Falodun And Mr Akinyemi	No recovery
MIN.OF EDUCATION	EK/GL/MED/2	1,041,730.00	-	1,041,730.00	Mr.K boluwade	No recovery
ACC. GEN. OFFICE	EK/GMD/AG/6/84	2,767,901.00	-	2,755,901.00	Mr P. Adeniyi	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	449,500.33	191,756.00	257,744.33	Mr. J.O Ajayi	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	723,942.66	150,000.00	573,942.66	Mr. J.O Olofin	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	284,366.89	32,000.00	252,366.89	Mr. J.O Ogunmiloye	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	361,965.51	12,000.00	349,965.51	Mr. J.A Morakinyo	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	1,105,000.00	-	1,105,000.00	Mr. P Omotoso	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	608,052.00	100,000.00	508,052.00	Mr E.T Olaiya	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	55,000.00	20,000.00	35,000.00	Mr S.A. Ojo	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	1,211,756.41	400,000.00	811,756.41	Mr.Omoloje	Not fully recovered

ACC. GEN. OFFICE	EK/GMD/AG/6/84	50,000.00	42,000.00	8,000.00	Mr. E. Abiodun	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	76,000.00	60,000.00	16,000.00	Mr. N.A Adegbaje	Not fully recovered
B.I.R	EK/GL/BIR/2006	3,417,567.72	996,000.00	2,421,509.72	Mr. S.O. Abe	Not fully recovered
GAD	EK/GLS/GAD/02/20 07	10,000,000.00	-	10,000,000.00	Pastor F.I Akinluyi	No recovery
GAD	EK/GLS/GAD/03/20 07	47,550,000.00	-	47,550,000.00	Pastor F.I Akinluyi	No recovery
EKROMA	EK/GL/EKROMA/1/2 006	4,700,000.00	-	4,700,000.00	Mr.TayoOke	No recovery
SEPA	AQ/SEPA/02/1/18	15,600,000.00	-	15,600,000.00	Mr. Agana O.S (PM)	No Recovery
	TOTAL	107,591,555.20	206,756.00	107,384,799.20		

APPENDIX 'E'

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

S/ NO	NAME OF SCHOOL	PERIOD OF LOSS	AMOUNT INVOLVED ₦	TOTAL RECOVERY ₦	AMOUNT OUT-STANDING ₦	PRINCIPAL'S NAME	BURSAR'S NAME	REMARK
1	Osi Jnr. H/S, Osi-Ekiti	Nov.- Dec.,2006	94,000.00	-	-	Mr. F.A. Ogunnike	Mr.Abolarin	
2	Elo Jnr. H/S, AiyetoroEkiti	Apr.- Jun.,2008	90,000.00	90,000.00	-	Mr.Adeosun	Mr. B. E. Oye	
3	Ojo-Ugbole Jnr. H/S, IgboleEkiti	June,2008	42,174.58	-	42,174.58	Mr.C.A. Ajiniran	Miss Isiaka S. B.	
4	Orin Jnr. H/S, Orin Ekiti	Apr.-Jun., 2008	78,700.68	-	-	Mr.J.K. Adeleye	Mr.Abolarin O.	
5	Arinjale Com. Jnr H/S, IseEkiti	May- Jun.,2008	64,960.00	64,960.00	-	-	Mr.O.J.Ojo	
6	Obada Jnr. H/S, IseEkiti	Jan., 2008	40,999.99	-	40,999.99	-	Mr. S. K. Oni	
7	United Comp. Snr. H/S, IseEkiti	Apr.,2006- Jun.,2008	1,755,017.13	-	1,755,017.13	Mr.S.S. Alarde	Mr. Y. A. Adegbola	
8	United Comp. Jnr. H/S, IseEkiti	Jul.2007- Jun.,2008	731,907.07	-	731,907.07	Mr.M.A.Abegunde	Mr.C. Owonifari	
9	Ise Comp. Snr. H/S, IseEkiti	Apr.2006- Jul.,2008	1,247,932.45	-	1,247,932.45	Mr. S. Olowolafe	Mr.S. Ekundayo	
10	OgbeseSnr. H/S, IseEkiti	Dec.2006- Jun.2008	3,029,276.47	-	3,029,276.47	Mr. O. Faturoti	Mr.M. A. Afuye	
11	Ise Comp. Jnr. H/S	Mar. 2008	27,759.61	-	27,759.61	Mr E.O.Ojo	Mr. E.M Asubiojo	
12	Akinluse Com. Snr. H/S, IseEkiti	Feb. – Mar. 2008	136,486.69	96,000.00	40,486.69	Mr.B.O. Alabi	Mr.Anjorin	
13	Comm. Snr. OrunEkiti	May 2008	20,000.00	20,000.00	-	Mr.Oyebanji	Mr. S.M Faaji	
14	Comm. Ser. H/S, AyegbajuEkiti	July 2006	81,724.16	82,210.00	(484.84)	Mr. M.A Onurin	Mr.Owolabi	Rec. 31/11/06
15	Itaji Comm. Snr. Girl/S, ItajiEkiti	Apr. – Jun. 2008	300,464.08	300,000.00	464.08	Mr.Ogunleye	Mr.Odeyemi	

16	St. Augustine Com. OyeEkiti	April 2008	46,264.26		46,264.26	Mr. A.T. Ogunruku	D.O. Fashiku	
17	Unity Jnr. H/S, OgotunEkiti	Nov. 2006	23,989.24	24,000.00	(11.00)	Mr Ayeni	Mr.Ayeni	Rec. 25
18	Omoeleye Jnr. H/S, IgbaraOdoEkiti	Jun. 2008	201,000.00	202,000.00	(1,000.00)	Mr. G.A. Jegede	Mr.Akinluya	Rec
19	IlaweSnr. H/S, IlaweEkiti	May 2008	59,029.78	50,000.00	9,029.78	Mr. F.B. Babalola	Mr.Ogunleye	
20	Mary Hill Boys H/S, Ado Ekiti	Mar.2006-Mar. 2008	112,773.91		112,773.91	-	Mr R.O.Fajenbola	
21	Ikere Jnr. H/S, IkereEkiti	Jul-Dec. 2007	302,080.68	101,700.00	200,380.68	Mr.Olatunji&Mr.Olajide	Amos Kolawole	
22	A.C. Comp. Jnr. H/S, IkereEkiti (I)	Mar - Jun. 2008	482,896.89	255,140.00	227,756.89	Mrs. F.W. Anifowose	Mr H.F Balogun	
23	A.C Comp. Jnr. H/S IkereEkiti (II)	Apr. 2006 - Feb. 2008	822,451.02	-	822,451.02	Mrs. F.W. Anifowose	Mr H.F Balogun	
24	Emure Model Jnr. H/S, EmureEkiti	Mar. - May 2008	178,663..50	150,000.00	28,663.50	-	Mrs. W.O. Arinde	
25	EporoSnr. H/S, EporoEkiti	May 2008	43,510.00	60,000.00	(16,490.00)	-	Mr. E.A Oyewole	
26	IjalokeSnr. H/S, EmureEkiti	Feb. 2008	20,290.00	20,000.00	290.00	-	Mr.Ogundare	
27	St Michael's Cath. Jnr. G/S, EfonEkiti	Feb - May 2008	239,996.52	-	239,996.52		Mr.T.T. Oladeji	
28	EfonSnr. H/S, EfonEkiti	Feb-May 2008	275,880.98	275,000.00	(111.02)	Mr.Adeniyi	Mr.O. Adesola	
29	Iloro Com. Jnr. H/S, IloroEkiti	2006 L/B & Feb. 2008	37,004.44	-	37,004.44	Mr F.F. Ojo	Mr.D.O. Adeosun	
30	Ekamefa Com. Snr. H/S, Ape AraEkiti	June, 2008	60,748.38	61,000.00	(251.62)	Mr. S.A Ogunleye	Mr.J.O. Faola	
31	Odoowa Com. H/S, OdoowaEkiti	May - June 2008	199,007.17	-	199,007.17	Mr. J.O. Kolawole	Mr.I.OAflabi	
32	Ipoti Jnr. H/S, IpotiEkiti	May - June 2008	129,952.22	-	129,952.22	Chf. J.A.Ajiteru	Mr.J.O. Adeogun	
33	IpotiSnr. H/S, IpotiEkiti	June 2008	76,314.55	-	76,314.55	Mr. W.B. Ojo	Mr.L.O Agunbiade	
34	Ijanmodu Comp. H/S, IjanEkiti	Jan. 2007	25,017.02	-	25,017.02	Mr.Oguntimehin	Mrs.O.A Akinyede	
35	Aisegba Com. Jnr. H/S, AisegbaEkiti	May 2007 - Mar. 2008	1,140,074.18	189,000.00	951,074.18	Mr.Aruleba	Mr.F. Asepari	

36	Ileowuro Jnr H/S AgbadoEkiti	Jul. 2006	80,484.74	-	80,484.74	Mr. J.O. Agbebami	Mr.A. Adaramodu	
37	Ayeteju Com. Jnr. H/S, IroEkiti	Feb. – Jul. 2007	226,678.64	-	226,678.64	-	-	
38	Edu Jnr. H/S, ErioEkiti	May 2008	50,000.00	-	50,000.00	Mr.Onipede	Mrs.Omotola	
39	Edu Jnr. H/S, ErioEkiti	May 2008	18,317.39	20,000.00	(1,682.61)	Rev. E.A. Ige	Mr.W.O. Fagbamila	
40	Aramoko Jnr. H/S, Aramoko	May 2008	50.000	-	50.000	?	?	
41	OloketuyiMem. Jnr. H/S, IgbemoEkiti	Sept. 2006	16,286.71	-	16,286.71	Mrs. Awe	Mrs.R.SOjo	
42	Egirioko Jnr. H/S, IyinEkiti	Jun. 2007 – Mar. 2008	312,260.67	-	312,260.67	Elder Fadore	AdemiluaOjo	
43	Eyemote Jnr H/S, IyinEkiti	May, 2008	44,112.36	-	44,112.36	Mrs.Adewale	Mrs.Aluko	
44	Iworoko CHS, IworokoEkiti	Mar. 2008	71,916.34	-	71,916.34	Chf. Bamigboye	Mrs.Aguda	
45	Ekiti Bapt. Jnr H/S IgedeEkiti	Apr. – May 2008	300,000.00	300,000.00	-	Mrs M.A. Jegede	Adeosun	
46	AmunuSnr. H/S, OmuoEkiti	Oct. 2006 – Jan.	50,672.30	-	50,672.30	-	Mr.Fadipe	
47	Ekamefa Comp. Jnr. H/S, IlasaEkiti	May 2006, Nov. 2007 & Oct. 2008	47,362.66	-	47,362.66	Mr.Bolarinwa	J.B. Aladesuyi	
48	Obedu Com. Snr. H/S, IsinbodeEkiti	Jan. 2007 & Feb. 2008	71,880.94	-	71,880.94	Mr.Oloodoye	Mr.Odetoye	
49	OmuoKeSnr. H/S, OmuoEkiti	Nov – Dec. 2006	75,262.30	-	75,262.30	-	Mr.P.S. Akeju	
	TOTAL		13,633,582.70	2,361,010.00	11,271,572.70			

APPENDIX 'F'**LIST OF AUDITED SCHOOLS FOR THE 2022/2023 ACADEMIC SESSION**

S/NO	Names of School	LAST AUDITED	REMARK
1	A.U.D Comp. High Schl; Ado-Ekiti	31/8/2023	Report Issued
2	A.U.D Comp. High Schl; Ikere-Ekiti	31/8/2023	Report Issued
3	A.U.D High Schl. Ikole	31/8/2023	Report Issued
4	A.U.D. Comp. High Schl; Ire-Ekiti	2019/2023	Report Issued
5	Aaye Methodist Comp. High Schl; Aaye-Ekiti	2019/2023	Report Issued
6	Aaye Oja Community High Schl; Aaye Oja-Ekiti	31/8/2023	Report Issued
7	Adetunji Ajayi Secondary Schl; Ise-Ekiti	31/8/2023	Report Issued
8	Ado Comm. High Schl; Ado-Ekiti	31/8/2023	Report Issued
9	Ado Grammar Schl; Ado-Ekiti	31/8/2023	Report Issued
10	African Church Comp. High Schl; Ikere-Ekiti	31/8/2023	Report Issued
11	Aisegba Community Grammar Schl; Aisegba-Ekiti	31/8/2023	Report Issued
12	Aisegba Comprehensive High Schl; Aisegba-Ekiti	31/8/2023	Report Issued
13	Ajebamidele Comm. High Schl. Ise	31/8/2023	Report Issued
14	Ajinare Grammar School, Ido Ile-Ekiti	31/8/2023	Report Issued
15	Ajolagun High Schl; Ikere-Ekiti	31/8/2023	Report Issued
16	Akinluse Comp. High Schl; Ise-Ekiti	31/8/2023	Report Issued
17	Alamoye Community High School, Aramoko-Ekiti	31/8/2023	Report Issued
18	Alarelu Comp. High Schl; Igbara Odo-Ekiti	31/8/2023	Report Issued
19	All Souls Anglican Grammar Schl; Ado-Ekiti	31/8/2023	Report Issued
20	Amoye Grammar Schl; Ikere-Ekiti	31/8/2023	Report Issued
21	Amunu Comprehensive High Schl.	31/8/2023	Report Issued

22	Amure Comp. High Schl; Ikun-Ekiti	31/8/2023	Report Issued
23	Anglican Grammar Schl; Efon Alaaye	31/8/2023	Report Issued
24	Anglican High Schl; Ado-Ekiti	31/8/2023	Report Issued
25	Annunciation School, Ikere-Ekiti	31/8/2023	Report Issued
26	Apostle Babalola High School, Efon Alaaye	31/8/2023	Report Issued
27	Ara Comm. High Schl. Ara	31/8/2023	Report Issued
28	Aramoko District Comm. High Schl; Aramoko-Ekiti	31/8/2023	Report Issued
29	Are/Afao Comp. High Schl; Are Afao-Ekiti	31/8/2023	Report Issued
30	Arinjale Comp. High Schl; Ise-Ekiti	31/8/2023	Report Issued
31	Awo Comm. Comp. High Schl; Awo-Ekiti	31/8/2023	Report Issued
32	Ayebode High Schl; Ayebode-Ekiti	31/8/2023	Report Issued
33	Ayede Grammar Schl; Ayede-Ekiti	31/8/2023	Report Issued
34	Ayegunle/Temidire Comp. High Schl; Ayegunle-Ekiti	31/8/2023	Report Issued
35	Ayetoro/Iloro Community High Schl; Iloro-Ekiti	31/8/2023	Report Issued
36	Ayo Daramola Memorial Grammar Schl; Ijan-Ekiti	31/8/2023	Report Issued
37	Babalola Aborisade Usi High Schl; Usi-Ekiti	2019/2023	Report Issued
38	Babatope Memorial Grammar Schl; Ikoro-Ekiti	31/8/2023	Report Issued
39	Baptist Comp. High Schl; Ado-Ekiti	31/8/2023	Report Issued
40	C.A.C. Comp. High Schl; Ado-Ekiti	31/8/2023	Report Issued
41	C.A.C. Grammar School, Efon Alaaye	31/8/2023	Report Issued
42	C.A.C. Secondary Schl. Ijero	2019/2023	Report Issued
43	Christ Girls Schl; Ado-Ekiti	31/8/2023	Report Issued
44	Christ School, Ado-Ekiti	31/8/2023	Report Issued
45	Community Grammar School, Aramoko-Ekiti	31/8/2023	Report Issued
46	Community Grammer Schl. Ikota	31/8/2023	Report Issued
47	Community High Schl. Ayegbaju	31/8/2023	Report Issued

48	Community High Schl; Ara/Ikole-Ekiti	31/8/2023	Report Issued
49	Community High Schl; Igbara Odo	31/8/2023	Report Issued
50	Community High Schl; Irele-Ekiti	31/8/2023	Report Issued
51	Community High Schl; Itapaji-Ekiti	31/8/2023	Report Issued
52	Community High Schl; Oke Ako	31/8/2023	Report Issued
53	Community High School, Erinjiyan-Ekiti	31/8/2023	Report Issued
54	Community High School, Okemesi-Ekiti	31/8/2023	Report Issued
55	Corpus Christi College; Ilawe-Ekiti	31/8/2023	Report Issued
56	David oke Model Sec.Schl. Ado	31/8/2023	Report Issued
57	Deji Fasuan Model Sec.Schl. Ado	31/8/2023	Report Issued
58	Doherty Memorial Gramm. School, Ijero.	31/8/2023	Report Issued
59	Eda-Ile Community High Schl. Eda-ile	31/8/2023	Report Issued
60	Edu High School, Erio-Ekiti	31/8/2023	Report Issued
61	Efon High School, Efon Alaaye	31/8/20203	Report Issued
62	Egbe Methodist High Schl. Egbe	31/8/2023	Report Issued
63	Egbeoba High Schl; Ikole-Ekiti	31/8/2023	Report Issued
64	Egiri Oke High Schl; Iyin-Ekiti	31/8/2023	Report Issued
65	Ekamefa Community Grammar Schl; Ilasa-Ekiti	31/8/2023	Report Issued
66	Ekameta Comp. High Schl; Epe-Ekiti	31/8/2023	Report Issued
67	Ekiti Baptist High Schl; Igede-Ekiti	31/8/2023	Report Issued
68	Ekiti Parapo College, Ido-Ekiti	2019/2023	Report Issued
69	Eleyo High Schl; Ikere-Ekiti	31/8/2023	Report Issued
70	Elo High Schl; Ayetoro-Ekiti	2019/2023	Report Issued
71	Emure Model High Schl; Emure-Ekiti	31/8/2023	Report Issued
72	Epe Comm. High Schl; Epe-Ekit	31/8/2023	Report Issued
73	Epe Community High Schl; Epe-Ekiti (MOBA)	31/8/2023	Report Issued

74	Epe High Schl; Epe Ijero –Ekiti	31/8/2023	Report Issued
75	Eporo High Schl; Emure-Ekiti	31/8/2023	Report Issued
76	Erinayonigba High Schl; Erinjiyan-Ekiti	31/8/2023	Report Issued
77	Erinmope High Schl; Erinmope-Ekiti	31/8/2023	Report Issued
78	Eso Obe Comp. High Schl; Ikoro-Ekiti	31/8/2023	Report Issued
79	Esunkan commuinity High schl, Esun.	31/8/2023	Report Issued
80	Esure Community High Schl; Esure-Ekiti	31/8/2023	Report Issued
81	Ewu Comprehensive High Schl; Ewu-Ekiti	31/8/2023	Report Issued
82	Eyemojo Comp. High Schl; Osan-Ekiti	31/8/2023	Report Issued
83	Eyemote Comp. High Schl; Iyin-Ekiti	31/8/2023	Report Issued
84	Eyio Comm. High Schl; Eyio-Ekiti	31/8/2023	Report Issued
85	Fabunmi Memorial High School, Okemesi-Ekiti	31/8/2023	Report Issued
86	Fiyinfolu High Schl. Ayedun	31/8/2023	Report Issued
87	Harding Memorial School, Ado-Equity	31/8/2023	Report Issued
88	Holy Apostolic High Schl; Ikole-Ekiti	31/8/2023	Report Issued
89	Ifaki Grammar Schl; Ifaki-Ekiti	31/8/2023	Report Issued
90	Ifelodun Community High Schl; Ikun/Araromi- Ekiti	31/8/2023	Report Issued
91	Ifelodun Comp. High Schl; Igogo Ekiti	31/8/2023	Report Issued
92	Ifisin Community High Schl; Ifisin-Ekiti	31/8/2023	Report Issued
93	Igbemo Community High Schl; Igbemo-Ekiti	31/8/2023	Report Issued
94	Igogo Commercial High Schl; Igogo-Ekiti	2019/2023	Report Issued
95	Ijaloke Grammar Schl; Emure-Ekiti	31/8/2023	Report Issued
96	Ijanmodu Comp. High Schl; Ijan-Ekiti	31/8/2023	Report Issued
97	Ijero High Schl; Ijero-Ekiti	31/8/2023	Report Issued
98	Ijesamodu Community High Schl; Ijesamodu-Ekiti	31/8/2023	Report Issued
99	Ijesha Isu Comp. High Schl; Ijesa Isu-Ekiti	31/8/2023	Report Issued

100	Ijurin Comp. High Schl; Ijurin-Ekiti	31/8/2023	Report Issued
101	Ikere High Schl; Ikere-Ekiti	31/8/2023	Report Issued
102	Ikingbinsin/Olorunda Comm. High Schl; Ado-Ekiti	31/8/2023	Report Issued
103	Ikogosi High School, Ikogosi-Ekiti	31/8/2023	Report Issued
104	Ikole City College, Ikole-Ekiti	31/8/2023	Report Issued
105	Ikosun Comp. High Schl; Ikosun-Ekiti	31/8/2023	Report Issued
106	Ilawe Grammar Schl Ilawe-Ekiti	31/8/2023	Report Issued
107	Ile Ona Community High Schl; Aramoko-Ekiti	31/8/2023	Report Issued
108	Ilejemeje Comp. High Schl; Iye-Ekiti	31/8/2023	Report Issued
109	Ilemeso Community High Schl; Ilemeso-Ekiti	31/8/2023	Report Issued
110	Ileowuro High Schl. Agbado	31/8/2023	Report Issued
111	Ilogbo High Schl; Ilogbo-Ekiti	31/8/2023	Report Issued
112	Iloro Community High Schl; Iloro-Ekiti	31/8/2023	Report Issued
113	Iludun Grammer Schl. Iludun	31/8/2023	Report Issued
114	Ilukuno Comm. High School; Ilukuno	31/8/2023	Report Issued
115	Illumoba High School, Illumoba.	31/8/2023	Report Issued
116	Ilupeju High Schl; Ilupeju-Ekiti	2019/2023	Report Issued
117	Ipere Comprehensive H/S Ipere Ekiti	31/8/2023	Report Issued
118	Ipole Iloro Community High Schl; Ipole Iloro-Ekiti	31/8/2023	Report Issued
119	Ipoti Comm. High Schl, Ipoti	31/8/2020	Report Issued
120	Ipoti High Schl. Ipoti-Ekiiti	31/8/2023	Report Issued
121	Irepodun Community High Schl; Ikere-Ekiti	31/8/2023	Report Issued
122	Irepodun High School, Ipao	31/8/2023	Report Issued
123	Iro Ayeteju Comprehensive High Schl. Iro	31/8/2023	Report Issued
124	Iroko Comp High Schl; Iroko-Ekiti	31/8/2023	Report Issued
125	Iropora Community High Schl; Iropora	31/8/2023	Report Issued

126	Isan Secondary Schl; Isan-Ekiti	31/8/2023	Report Issued
127	Ise Comprehensive High Schl. Ise	31/8/2023	Report Issued
128	Isedo Comprehensive High Schl. Omuooke	31/8/2023	Report Issued
129	Itaji Community Secondary Schl; Itaji-Ekiti	31/8/2023	Report Issued
130	Itapa/Osin High Schl; Itapa-Ekiti	31/8/2023	Report Issued
131	Iworoko Comm. High Schl; Iworoko-Ekiti	31/8/2023	Report Issued
132	Iyemero Community High Schl; Iyemero-Ekiti	31/8/2023	Report Issued
133	Mary Hills Boys High Schl; Ado-Ekiti	31/8/2023	Report Issued
134	Mary Immaculate Grammar Schl; Ado-Ekiti	31/8/2023	Report Issued
135	Methodist Girls' High Schl; Ifaki-Ekiti	31/8/2023	Report Issued
136	Methodist High Schl; Isinbode-Ekiti	31/8/2023	Report Issued
137	Moba Grammar Schl; Otun-Ekiti	31/8/2023	Report Issued
138	Muslim College Grammar Schl; Ado-Ekiti	31/8/2023	Report Issued
139	New Era College, Ode	31/8/2023	Report Issued
140	Notre Dame High Schl; Usi-Ekiti	31/8/2023	Report Issued
141	Obada High Schl; Oba-Ekiti	31/8/2023	Report Issued
142	Obalatan Commercial Grammar Schl; Ilupeju-Ekiti	31/8/2023	Report Issued
143	Obedu community Grammer Schl. Isinbode	31/8/2023	Report Issued
144	Ode High Schl; Ode-Ekiti	31/8/2023	Report Issued
145	Odo Oro Community High Schl; Odo Oro-Ekiti	31/8/2023	Report Issued
146	Odo Owa Comp. High Schl; Odo Owa Ekiti	31/8/2023	Report Issued
147	Odundun High Schl; Ayedun-Ekiti	31/8/2023	Report Issued
148	Oganganmodu Grammar Schl; Ido-Ekiti	31/8/2023	Report Issued
149	Ogbese High Schl; Ise-Ekiti	31/8/2023	Report Issued
150	Ogotun High Schl. Ogotun	31/8/2023	Report Issued
151	Ogotun Unity Secondary Schl; Ogotun-Ekiti	31/8/2023	Report Issued

152	Ogunnire Comp. High Schl; Ire-Ekiti	31/8/2023	Report Issued
153	Ojo Ugbole High Schl; Ugbole-Ekiti	31/8/2023	Report Issued
154	Ojorube Grammar Schl; Ogotun-Ekiti	31/8/2023	Report Issued
155	Ojugbaye Comp. High Schl; Imesi-Ekiti	31/8/2023	Report Issued
156	Oke Oro Comp. High Schl; Oke Oro-Ekiti	31/8/2023	Report Issued
157	Okemesi Grammar Schl; Okemesi-Ekiti	31/8/2023	Report Issued
158	Okunsusi Jemiriye High Schl; Igede-Ekiti	2019/2023	Report Issued
159	Olaoluwa Muslim Grammar Schl; Ado-Ekiti	31/8/2023	Report Issued
160	Oloketuyi Memorial G/S Igbemo	31/8/2023	Report Issued
161	Omoeleye Comp. High School, Igbara Odo	31/8/2023	Report Issued
162	Omu Ijelu High Schl; Omu Ijelu Ekiti	31/8/2023	Report Issued
163	Omuo Comp. High Schl; Omuo-Ekiti	31/8/2023	Report Issued
164	Omuo Oke Grammar Schl; Omuo Oke	31/8/2023	Report Issued
165	Omuo-Ore Secondary Schl; Omuo	31/08/2023	Report Issued
166	Oniwe Comp. High Schl; Ilawe-Ekiti	31/8/2023	Report Issued
167	Oniyo Community High Schl; Eda Oniyo-Ekiti	31/8/2023	Report Issued
168	Ora Community High Schl; Ora-Ekiti	31/8/2023	Report Issued
169	Orija High Schl; Emure-Ekiti	31/8/2023	Report Issued
170	Orin High Schl; Orin-Ekiti	31/8/2023	Report Issued
171	Orin Odo Community High Schl; Orin Odo-Ekiti	31/8/2023	Report Issued
172	Orisunmibare Community High Schl; Ijero-Ekiti	31/8/2023	Report Issued
173	Orun Commercial Grammer Schl. Orun	2019/2023	Report Issued
174	Osi Community High Schl; Osi-Ekiti	31/8/2023	Report Issued
175	Osin Community High Schl; Osin-Ekiti	31/8/2023	Report Issued
176	Osun Grammar Schl; Osun-Ekiti	31/8/2023	Report Issued
177	Oye Egbo High Schl; Oye-Ekiti	31/8/2023	Report Issued

178	Prof. Banji Akintoye Model Sec.Schl. Ado	31/8/2023	Report Issued
179	Saliu Adeoti Memorial Comp. High Schl; Otun-Ekiti	31/8/2023	Report Issued
180	Sola Babalola Memorial High Schl. Iro	31/8/2023	Report Issued
181	St. Augustine Comp. High Schl; Oye-Ekiti	31/8/2023	Report Issued
182	St. Loius Grammar Schl; Ikere-Ekiti	31/8/2023	Report Issued
183	St. Mary's Grammer Schl. Ikole	31/8/2023	Report Issued
184	St. Michael Catholic Grammar Schl; Efon Alaaye	31/8/2023	Report Issued
185	Ujiloo gun Comp. High Schl; Ilupeju Ijan	31/8/2023	Report Issued
186	United Comp. High Schl; Ise-Ekiti	31/8/2023	Report Issued
187	United High Schl; Ilawe-Ekiti	31/8/2023	Report Issued

S/NO	NAMES OF SCHOOLS	LAST AUDITED	REMARK
1	Ekiti State Government College, Ado-Ekiti	31/8/2023	Report Issued
2	Ekiti State Government College, Usi-Ekiti	31/8/2023	Report Issued
3	Ekiti State Government College, Efon-Ekiti	31/8/2023	Report Issued
4	Ekiti State Government College, Ikere-Ekiti	31/8/2023	Report Issued
5	Ekiti State Government College, Oye-Ekiti	31/8/2023	Report Issued
6	Ekiti State Government Science College, Emure-Ekiti	31/8/2023	Report Issued
7	Ekiti State Government Science College, Iyin-Ekiti	31/8/2023	Report Issued
8	Ekiti State Government Science College, Ayede-Ekiti	31/8/2023	Report Issued
9	Government Technical College, Ado-Ekiti	31/8/2023	Report Issued

10	Government Technical College, Igbara Odo-Ekiti	31/8/2023	Report Issued
11	Government Technical College, Ijero-Ekiti	31/8/2023	Report Issued
12	Government Technical College, Ikole-Ekiti	31/8/2023	Report Issued
13	Government Technical College, Otun-Ekiti	31/8/2023	Report Issued
14	School for Physically Challenged, Ido-Ekiti	31/8/2023	Report Issued
15	School for the Blind, Ikere-Ekiti	31/8/2023	Report Issued
16	School for the Deaf, Ikoro-Ekiti	31/8/2023	Report Issued

APPENDIX 'D'
LIST OF AUDITED CORPORATIONS & GOVERNMENT AGENCIES.

S/N	MDAS	PERIOD LAST AUDITED	REMARKS
1	State Universal Basic Education Board	December 2022	Completed
2	School Agriculture & Enterprise	December 2022	Completed
3	Ekiti State Board for Tech. & Vocational Education	December 2022	Completed
4	Ekiti State Housing Board	December 2021	On-going
5	Ekiti State Christian Pilg. Welfare Board	Dec. 2022	Completed
6	Community Social Development Programme	December 2021	Completed
7	Ekiti State Water Corporation	Dec. 2020	Completed
8	Board of Internal Revenue	August 2022	Completed
9	Pen. Transitional Arrangement. Department (PTAD)	December 2021	Completed
10	Ekiti State Drugs & Health Supplies Mgt. Agency	December 2021	Completed
11	FADAMA	December 2022	On-going
12	Signage and Advertisement	December 2021	Completed
13	Fountain Agriculture Management Agency	December 2021	Completed
14	Ekiti State Sport Council	December 2021	Completed
15	Rural Access & Agric Management. Project	December 2020	Completed
16	Ekiti State Small Towns Rural Water Sanitation & Hygiene Agency	December 2021	Completed
17	State Education Programme Investment	-----	Nil
18	Library Board	December 2021	Completed

19	State Emergency Management Agency	December 2021	Completed
20	State Independent Electoral Comm.	December 2021	Completed
21	Broad Casting Service of Ekiti State	December 2021	Completed
22	Ekiti State University Ado-Ekiti	December 2019	Completed
23	College of Agriculture, Isan-Ekiti	December 2020	Completed
24	Ekiti State Education Trust Fund (ETF)	December 2022	Completed
25	Ekiti State Waste Management Authority	December 2022	Completed
26	Directorate of Farm Settlement	December 2022	Completed
27	Ekiti State Mineral Resources Agency	December 2021	Completed
28	Lottery Commission	December 2022	Completed
29	Electricity Board	December 2022	Completed
30	Ekiti State Multipurpose Credit Agency	December 2021	Completed
31	Ekiti State Agric. Develop. Agency (ADP)	December 2021	Completed
32	Fiscal Responsibility Commission	December 2021	Completed
33	Job Creation and Employment Agency	December 2021	Completed
34	Ekiti State Scholarship Board	December 2021	Completed
35	Bamidele Olumilua University of Educ. Ikere-Ekiti	December 2021	Completed
36	Ekiti State Housing Corporation	December 2019	Completed
37	Ekiti State Pension Commission	December 2021	Completed
38	Ekiti State Traffic Management Agency (EKSTMA)	December 2022	Completed
39	Ekiti State Muslim Pilgrim. Agency Board	December 2021	Completed
40	Ekiti State Adult Education Agency	December 2021	Completed
41	College of Sc. And Health Tech. Ijero	December 2021	Completed
42	Primary Health Care Agency	December 2021	Completed
43	Ekiti State Aids Control Agency	December 2021	Completed
44	Urban Renewal Agency	December 2021	Completed
45	Ekiti State University Teaching Hospital	December 2019	Completed

SECTION SEVEN
REPORT
OF THE
ACCOUNTANT-GENERAL
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER, 2023

EKITI STATE GOVERNMENT



REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2023

IPSAS ACCRUAL GENERAL PURPOSE FINANCIAL STATEMENT

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REPORT OF THE ACCOUNTANT-GENERAL

In line with this administration's policies of transparency, accountability and probity, I have the great honour to present the IPSAS Accrual General Purpose Financial Statements of the Ekiti State Government (EKSG) for the year ended 31st December, 2023 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, 2023 have been prepared on International Public Sector Accounting Standards (IPSAS) Accrual Basis. The Financial Statements equally complied with Generally Accepted Accounting Principles and Practice (GAAPP), FAAC approved format and other Financial Regulations.

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

The Financial Statements fairly reflect the financial position of EKSG as at 31st December, 2023 and its financial performance for the period under review. The Accountant-General hereby accept the responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

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


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

FINANCIAL HIGHLIGHTS

Operating Surplus for the year was **₦47,703,346,636.99** while the State made a Net Surplus of **₦47,703,346,636.99**.

Reviewing the current year performance as compared to that of year 2022, Recurrent Revenue increased by 42% from **₦89,278,179,914.13** in the year 2022 to **127,157,160,620.11** in year 2023 while Capital Receipts increased by 20% from **₦27,738,998,634.89** in year 2022 to **₦33,173,036,102.80** in year 2023. The State Recurrent Expenditure increased by 11% from **₦83,780,396,112.53** in year 2022 to **₦92,927,048,385.40** in year 2023 while 19% increase from **₦31,593,295,818.79** in year 2022 to **₦37,683,738,153.61** in year 2023 was noted in Capital Expenditure.

During the period, EKSG budgeted **₦100,094,798,937.58** for Recurrent Expenditure and **₦44,638,604,228.66** for Capital Expenditure. The Actual Recurrent Expenditure was **₦92,927,048,385.40** while Capital Expenditure was **₦37,683,738,153.61** representing 93% and 84% performance respectively.

In addition, EKSG budgeted **₦102,362,578,854.29** for Recurrent Revenue and **₦32,376,069,902.04** for Capital Receipts. The Actual Recurrent Revenue was **₦127,157,160,620.11** while actual Capital Receipt was **₦33,173,036,102.80** representing 124% and 102% performance respectively for the period under review.

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

 25/3/24

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



OFFICE OF THE ACCOUNTANT GENERAL

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

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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 2023 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.

 25/3/24

OLARIKE T. OLAYINKA (MRS) FCA, ACTI.

ACCOUNTANT-GENERAL/PERMENENT SECRETARY

EKITI STATE



OFFICE OF THE ACCOUNTANT GENERAL

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

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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 2023 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, 2023 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 2023.

9. Budget Figures:

IPSAS 24 requires the presentation of Budget Information in Financial Statements. The Budget figures used were extracted from the 2023 approved annual budget of Ekiti State Government in line with the Appropriation Act of the State.

10. Revenue:

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

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

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

11. Aid and Grants:

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

STATEMENT OF ACCOUNTING POLICIES

12. Subsidies, Donations and Endowments:

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

13. Transfers from other Government Entities:

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

14. Expenses:

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

15. Employee Benefits/Pension Obligations:

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

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

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

STATEMENT OF ACCOUNTING POLICIES

16. Borrowing Costs:

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

17. Foreign Currency Transactions:

- a. Foreign currency transactions throughout the year were converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions while the foreign loans balances were translated using closing rate as at Year ended 31st December, 2023.
- 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 mid-year ended 2023.

23. Inventories:

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

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

24. Loans Granted:

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

25. Investments:

Investments in Associates

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

STATEMENT OF ACCOUNTING POLICIES

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

Investments in Joint Ventures:

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

STATEMENT OF ACCOUNTING POLICIES

Investment in Controlled Entities (Subsidiaries):

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

26. Available for sale securities:

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

STATEMENT OF ACCOUNTING POLICIES

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

i. The use of recent arm's length transactions,

ii. Reference to other instruments that are substantially the same.

iii. Discounted cash flow analysis

iv. Option pricing models

v. Making maximum use of market inputs and relying as little as possible on entity-specific inputs.

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

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

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

27. Property, Plant & Equipment (PPE):

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

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

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

STATEMENT OF ACCOUNTING POLICIES

d. The following shall constitute expenditure on PPE:

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

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

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

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

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

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

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

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

STATEMENT OF ACCOUNTING POLICIES

The depreciation for the year 2023 was charged on a straight-line basis. It is the policy of Ekiti State Government to charge full depreciation on PPE from the date they are available for use on a straight line basis over their expected useful lives less any estimated residual value using applicable rates as follows:

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

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

STATEMENT OF ACCOUNTING POLICIES

28. Investment Property:

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

29. Intangible Assets:

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

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

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

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

30. Deposits:

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

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

31. Loans & Debt Stocks:

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

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

STATEMENT OF ACCOUNTING POLICIES

32. Unremitted Deductions:

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

33. Payables:

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

Accrued Expenses;

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

34. Current Portion of Borrowings:

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

35. Public Funds:

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

36. Reserves:

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

STATEMENT OF ACCOUNTING POLICIES

37. Contingent Liability:

- a. This forms part of Related Party Disclosures according to IPSAS 20. A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognized because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured.
- b. There was no record of any contingent liabilities as at 31st December, 2023.

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 2023 budget was prepared based on Cash Basis and expenses classified by using Domesticated National Chart of Account. The statement of comparison of Budget and Actual is shown as a separate statement in the Financial Statements.

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

48. External Assistance

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

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

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

STATEMENT OF ACCOUNTING POLICIES

49. Biological Assets.

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

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

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

50. Government Business Activities:

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

Rendering of Services

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

Sale of goods

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

51. Dividends or Similar distribution

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

52. Rental Income

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

STATEMENT OF ACCOUNTING POLICIES

53. Provisions

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

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

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

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

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

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

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

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

 25/3/24

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



OFFICE OF THE STATE AUDITOR-GENERAL

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

Tel: +234 906 297 0428 | E-mail: oag@ekitistate.gov.ng

AUDIT CERTIFICATE

The International Public Sector Accounting Standard Accrual (IPSAS Accrual) Consolidated Financial Statements of Ekiti State Government as at 31st December, 2023 as set out in the Statements of financial performance, Statement of Financial position, Statement of Cash flow, Statement of changes in Net Asset/Equity, Statement of comparison of budget and Actual and Notes to the Accounts which had been prepared in Accordance have been audited under my direction in Consonance with Section 125 (2) of the Constitution of Federal Republic of Nigeria 1999 (as amended) and the provisions of the Ekiti State Audit Service Law (No.3) of 2021 (as amended).

Basis of Opinion

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

Opinion

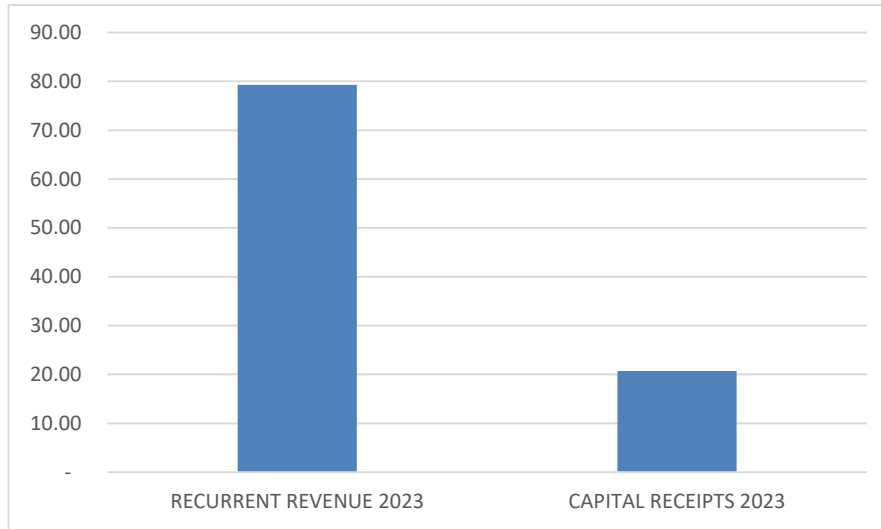
In my opinion, the Financial Statements and the supporting accounts give a true and fair view of the State affairs and financial activities of Ekiti State Government as at 31st December, 2023 subject to further observations raised in my reports.


10/06/24
Adeuya Victor Oluwole (ACarb, CFA, FCCFI, FCA)
FRC/2021/009/00000023353
Auditor-General

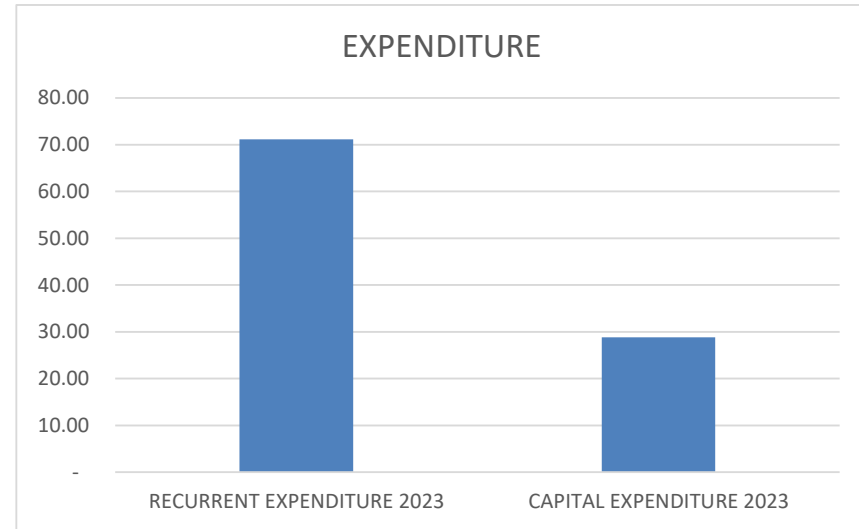
CHARTS

FISCAL YEAR 2023

REVENUE

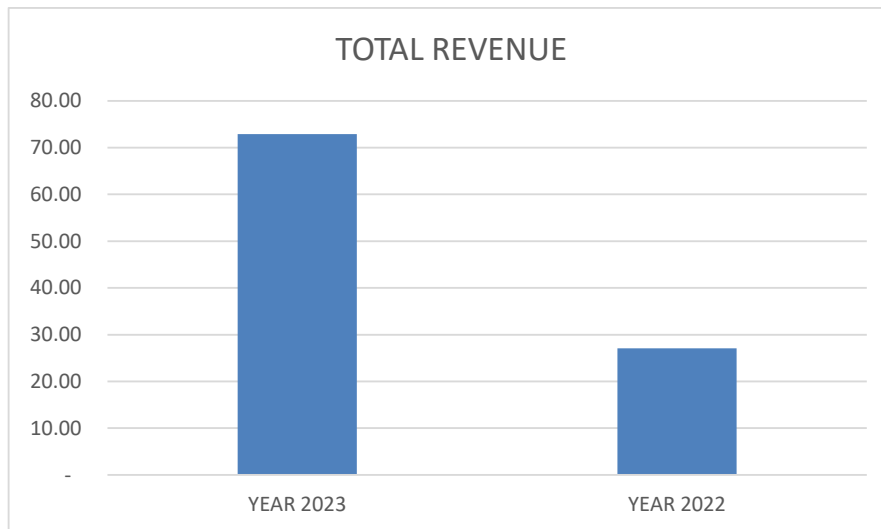


EXPENDITURE

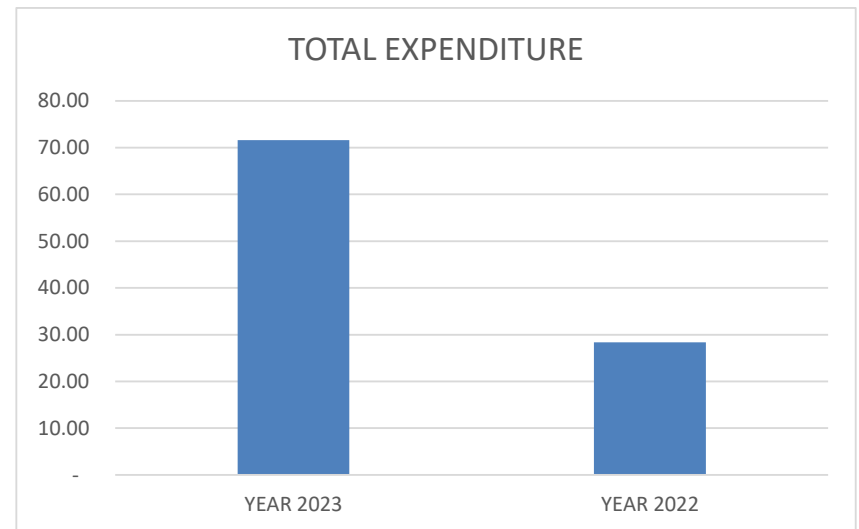


FISCAL YEAR 2022 VS 2023

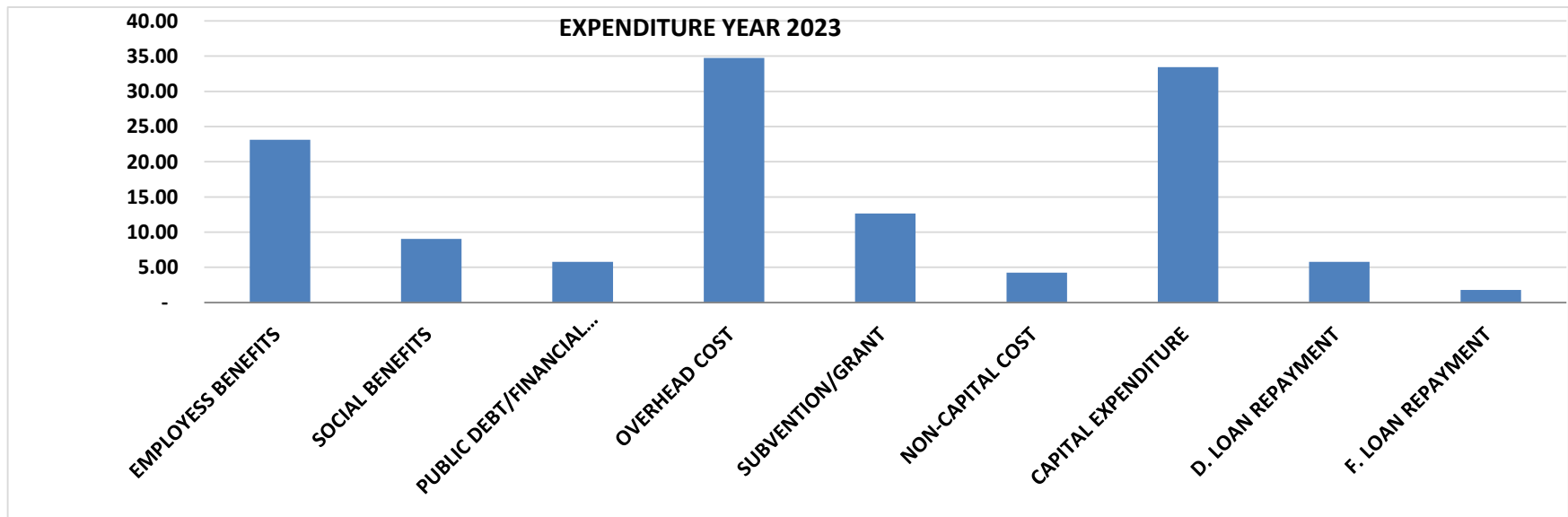
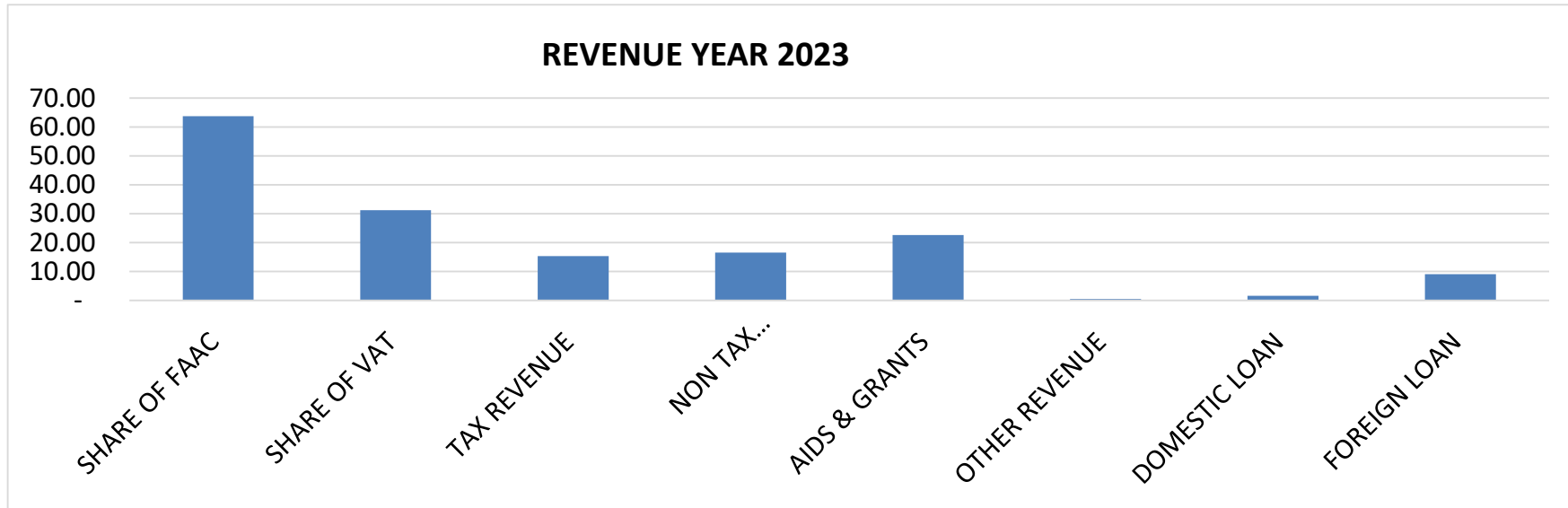
TOTAL REVENUE



TOTAL EXPENDITURE



CHARTS





EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2023
ACCRUAL STATEMENT NO. 1



ACTUAL 2022		NCOA CODES	NOTES	ACTUAL 2023	FINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	ORIGINAL BUDGET 2023	VARIANCE ON FINAL BUDGET
₦				₦	₦	₦	₦	₦
	REVENUE							
42,236,236,090.26	Government Share of FAAC (Statutory Revenue)	110101	1	63,682,711,760.64	46,600,000,000.00	9,000,000,000.00	37,600,000,000.00	17,082,711,760.64
22,826,395,266.11	Government Share of VAT	110102	2	31,197,541,895.53	29,542,117,000.20	7,000,000,000.00	22,542,117,000.20	1,655,424,895.33
9,882,327,025.36	Tax Revenue	120101	3	17,557,727,878.49	11,351,772,699.17	(1,059,561,318.55)	12,411,334,017.72	6,205,955,179.32
6,865,932,509.57	Non-Tax Revenue	120201- 120213	4	16,503,006,007.83	11,368,689,154.92	4,059,561,318.55	7,309,127,836.37	5,134,316,852.91
14,661,711,910.47	Aids & Grants	130101	7	22,587,148,671.17	25,376,069,902.04	2,665,930,232.51	22,710,139,669.53	(2,788,921,230.87)
7,467,289,022.83	Other Revenue	140701	9	484,502,076.47	3,500,000,000.00	3,000,000,000.00	500,000,000.00	484,502,076.47
103,939,891,824.60	TOTAL REVENUE (A)			152,012,638,290.13	127,738,648,756.33	24,665,930,232.51	103,072,718,523.82	24,273,989,533.80
	EXPENDITURES							
19,687,433,723.87	Salaries & Wages	210101	11	21,796,240,697.90	23,580,246,956.81	756,984,567.74	22,823,262,389.07	1,784,006,258.91
9,376,545,836.83	Social Benefits	210301	12	8,989,865,331.48	9,100,727,305.85	1,307,167,203.11	7,793,560,102.74	110,861,974.37
22,036,315,525.34	Overhead Cost	220201- 220211	13	34,736,476,300.36	39,834,625,008.85	19,766,277,434.07	20,068,347,574.78	5,098,148,708.49
13,836,119,406.67	Subvention, Grants & Contribution	220401- 220402	14	11,297,791,586.30	13,578,886,219.64	2,279,730,778.17	11,299,155,441.47	2,281,094,633.34
17,598,519,017.38	Depreciation Charges	240101- 240204	16	17,469,487,667.82				-
14,781,451,120.30	Public Debt Charges	220209	20	5,766,112,659.14	14,000,313,446.40	(3,525,994,104.43)	17,526,307,550.83	8,234,200,787.26
5,758,393,856.60	Special Programmes/Projects	220701	21	4,253,317,410.14	4,274,663,314.90	(20,029,440.72)	4,294,692,755.62	21,345,904.76
103,074,778,486.99	TOTAL EXPENDITURE (B)			104,309,291,653.14	104,369,462,252.45	20,564,136,437.94	83,805,325,814.51	17,529,658,267.13



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2023
ACCRUAL STATEMENT NO. 1



ACTUAL 2022		NCOA CODES	NOTES	ACTUAL 2023	FINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	ORIGINAL BUDGET 2023	VARIANCE ON FINAL BUDGET
₦				₦	₦	₦	₦	₦
865,113,337.61	Surplus from Operating Activities C=(A-B)			47,703,346,636.99	23,369,186,503.88	4,101,793,794.57	19,267,392,709.31	6,744,331,266.67
	Total Non-Operating Revenue/(Expenses) D			-	-	-	-	-
865,113,337.61	Surplus from Ordinary Activities E= (C+D)			47,703,346,636.99	23,369,186,503.88	4,101,793,794.57	19,267,392,709.31	6,744,331,266.67
	Minority Interest Share of Surplus/(Deficit) (F)	140601	25	-	-		-	
865,113,337.61	Net Surplus for the period G=(E-F)			47,703,346,636.99	23,369,186,503.88	4,101,793,794.57	19,267,392,709.31	6,744,331,266.67

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


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



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2023
ACCRUAL STATEMENT NO. 2



	NCOA CODE	NOTES	31/12/2023	31/12/2023	31/12/2022	31/12/2022
			₦	₦	₦	₦
CURRENT ASSETS						
Cash and Cash Equivalent	310101	26	39,714,164,593.81		9,994,754,409.91	
Receivable	310601	27	6,741,640,041.08		4,451,733,570.21	
Prepayments (Bond Sinking Fund)	310801	28	3,111,844,583.00		1,981,973,174.00	
Inventories	310501	29	100,569,314.31		97,102,741.28	
TOTAL CURRENT ASSETS (A)				49,668,218,532.20		16,525,563,895.40
NON-CURRENT ASSETS						
Investments	310901	31	2,276,424,624.00		2,002,091,591.50	
Property Plant and Equipment	320101	32	341,337,619,169.59		258,610,453,489.02	
Work in Progress (PPE)	320110	32	17,197,258,428.65		123,662,860.00	
Investment Property	320201	33	24,187,671,650.05		22,523,420,102.10	
TOTAL NON-CURRENT ASSETS (B)				384,998,973,872.29		283,259,628,042.62
TOTAL ASSETS (C=A+B)				434,667,192,404.49		299,785,191,938.02



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2023
ACCRUAL STATEMENT NO. 2



	NCOA CODE	NOTES	31/12/2023	31/12/2023	31/12/2022	31/12/2022
			₦	₦	₦	₦
LIABILITIES						
CURRENT LIABILITIES:						
Unremitted Deductions	410301	37	2,570,437,837.14		-	
Payables	410401	38	17,087,496,630.69		19,414,833,855.16	
Current Portion of Borrowings	410601	40	7,564,037,650.10		8,039,719,112.91	
TOTAL CURRENT LIABILITIES (D)				27,221,972,117.93		27,454,552,968.07
NON-CURRENT LIABILITIES:						
Long Term Borrowings	420301	43	131,353,373,927.98		136,883,633,856.30	
TOTAL NON-CURRENT LIABILITIES (E)				131,353,373,927.98		136,883,633,856.30
TOTAL LIABILITIES (F=D+E)				158,575,346,045.91		164,338,186,824.37
NET ASSETS (G=C-F)				276,091,846,358.58		135,447,005,113.65
NET ASSETS/EQUITY						
Reserves	430301	45	235,385,856,074.56		142,444,361,466.62	
Accumulated Surplus /Deficit for the period	430201	46	40,705,990,284.02		(6,997,356,352.97)	
TOTAL NET ASSETS/EQUITY				276,091,846,358.58		135,447,005,113.65

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

 25/3/24

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, 2023
STATEMENT NO. 3



	NCOA CODE	NOTES	2023 ₦	2022 ₦
CASH FLOWS FROM OPERATING ACTIVITIES				
INFLOWS				
Government Share of FAAC (Statutory Revenue)	110101	52	63,682,711,760.64	42,236,236,090.26
Government Share of VAT	110102	53	31,197,541,895.53	22,826,395,266.11
Tax Revenue	120101	54	15,289,398,879.64	9,882,327,025.36
Non-Tax Revenue	120201-120213	55	16,503,006,007.83	6,865,932,509.57
Aids & Grants	130101	58	22,587,148,671.17	14,661,711,910.47
Other Revenue	140701	59	484,502,076.47	7,467,289,022.83
Total Inflow from Operating Activities (A)			149,744,309,291.28	103,939,891,824.60
OUTFLOWS				
Salaries & Wages	210101	61	(23,137,684,283.27)	(17,398,703,585.09)
Social Benefits	210301	62	(9,063,530,037.58)	(7,079,965,438.62)
Overhead Cost	220201-220211	63	(34,736,476,300.36)	(22,436,315,525.34)
Subvention, Grants & Contribution	220401-220402	64	(12,659,207,454.96)	(14,558,587,445.50)
Public Debt Charges	220209	66	(5,766,112,659.14)	(14,781,451,120.30)
Special Programmes/Projects	220701	67	(4,253,317,410.14)	(5,758,393,856.60)
TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)			(89,616,328,145.45)	(82,013,416,971.45)
NET CASH FLOW FROM OPERATING ACTIVITIES (C=A-B)			60,127,981,145.83	21,926,474,853.15
CASH FLOWS FROM INVESTING ACTIVITIES				
CAPITAL RECEIPTS:				
PURCHASE/CONSTRUCTION OF PPE:				
Administration Sector	320101-320110	69	(2,952,765,034.52)	(3,478,138,128.99)
Economic Sector	320101-320111	69	(28,896,637,950.00)	(18,087,862,944.80)
Law & Justice Sector	320101-320112	69	(608,006,000.00)	(163,450,000.00)
Regional Sector	320101-320113	69	-	-
Social Sector	320101-320114	69	(973,011,758.95)	(4,105,450,888.40)
NET CASH FLOW FROM INVESTING ACTIVITIES			(33,430,420,743.47)	(25,834,901,962.19)



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2023
STATEMENT NO. 3



	NCOA CODE	NOTES	2023	2022
			₦	₦
CASH FLOWS FROM FINANCING ACTIVITIES				
Capital Grant Received	430101	70		
Proceeds from Foreign Loans	420301	71	9,027,791,172.66	7,002,174,689.79
Proceeds from Domestic Loans	420301	72	1,558,096,258.97	6,075,112,034.63
Foreign Loans Repayments	420301	73	(1,793,111,525.73)	(1,216,938,132.54)
Domestic Loans Repayment	420301	73	(5,770,926,124.37)	(6,308,434,865.14)
Disribution of Surplus/Dividends Paid	22070102	74		
NET CASH FLOW FROM FINANCING ACTIVITIES			3,021,849,781.53	5,551,913,726.74
NET CASH FLOW FROM ALL ACTIVITIES				
			29,719,410,183.90	1,643,486,617.70
CASH & ITS EQUIVALENT AS AT 1ST OF JANUARY 2023			9,994,754,409.91	8,351,267,792.21
CASH & ITS EQUIVALENT AS AT 31ST DECEMBER, 2023		<i>Note I</i>	39,714,164,593.81	9,994,754,409.91

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

Note 1:

Cash & Cash Equivalent as at 31/12/2023

Cash Balances

Bank balances

	₦	₦
Cash Balances	-	-
Bank balances	39,714,164,593.81	9,994,754,409.91

 25/3/24

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



EKITI STATE OF NIGERIA

STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FOR THE YEAR ENDED 31ST DECEMBER, 2023



	NOTES	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUSES/DEFICITS	TOTAL
		₦	₦	₦	₦
Balance as at 1st January, 2023		142,444,361,466.62	-	(6,997,356,352.97)	135,447,005,113.65
Inventories recognised in the year	29	100,569,314.31		-	100,569,314.31
PPE recognise during the year	32	16,348,958,308.04			16,348,958,308.04
Surplus on Revaluation of PPE	32	74,334,089,485.59		-	74,334,089,485.59
Surplus on Revaluation of Investment Property	33	2,157,877,500.00		-	2,157,877,500.00
Net surplus for the Period				47,703,346,636.99	47,703,346,636.99
Balance as at 31st December, 2023		235,385,856,074.56	-	40,705,990,284.02	276,091,846,358.58

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

 25/3/24

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



EKITI STATE OF NIGERIA

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2023**



	ACTUAL 2023	FINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	ORIGINAL BUDGET 2023	VARIANCE ON FINAL BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦	₦
	A	B=(C+D)	C	D	E=(A-B)	A/B%
OPENING BALANCE (A)	9,994,754,409.91	9,994,754,409.91	4,994,754,409.91	5,000,000,000.00	0.00	
RECEIPTS		-			-	
REVENUE		-			-	
Government Share of FAAC (Statutory Revenue)	63,682,711,760.64	46,600,000,000.00	9,000,000,000.00	37,600,000,000.00	17,082,711,760.64	137
Government Share of VAT	31,197,541,895.53	29,542,117,000.20	7,000,000,000.00	22,542,117,000.20	1,655,424,895.33	106
Tax Revenue	15,289,398,879.64	11,351,772,699.17	(1,059,561,318.55)	12,411,334,017.72	3,937,626,180.47	135
Non-Tax Revenue	16,503,006,007.83	11,368,689,154.92	4,059,561,318.55	7,309,127,836.37	5,134,316,852.91	145
Aids & Grants	22,587,148,671.17	25,376,069,902.04	2,665,930,232.51	22,710,139,669.53	(2,788,921,230.87)	89
Other Revenue	484,502,076.47	3,500,000,000.00	3,000,000,000.00	500,000,000.00	(3,015,497,923.53)	14
SUB TOTAL (B)	149,744,309,291.28	127,738,648,756.33	24,665,930,232.51	103,072,718,523.82	22,005,660,534.95	117
					-	
RECEIPTS FROM LOAN					-	
Proceeds from Domestic Loan	1,558,096,258.97	7,000,000,000.00	1,500,000,000.00	5,500,000,000.00	3,585,887,431.63	
Proceeds from Foreign Loan	9,027,791,172.66				-	
SUB TOTAL (C)	10,585,887,431.63	7,000,000,000.00	1,500,000,000.00	5,500,000,000.00	3,585,887,431.63	151
TOTAL RECEIPTS (A+B+C)	170,324,951,132.82	144,733,403,166.24	31,160,684,642.42	113,572,718,523.82	25,591,547,966.58	118



EKITI STATE OF NIGERIA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2023



	ACTUAL 2023	FINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	ORIGINAL BUDGET 2023	VARIANCE ON FINAL BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦	₦
	A	B=(C+D)	C	D	E=(A-B)	A/B%
PAYMENTS						
Salaries & Wages (Employees Benefits)	23,137,684,283.27	23,580,246,956.84	756,984,567.77	22,823,262,389.07	442,562,673.57	98
Social Benefits	9,063,530,037.58	9,100,727,305.85	1,307,167,203.11	7,793,560,102.74	37,197,268.27	100
Overhead Cost	34,736,476,300.36	39,834,625,008.85	19,766,277,434.07	20,068,347,574.78	5,098,148,708.49	87
Subvention, Grants & Contribution	12,659,207,454.96	13,578,886,219.64	2,279,730,778.17	11,299,155,441.47	919,678,764.68	93
Special Programmes/Projects	4,253,317,410.14	5,032,771,769.43	738,079,013.81	4,294,692,755.62	779,454,359.29	85
Purchase/Construction of Assets	33,430,420,743.47	39,605,832,459.23	9,838,439,749.92	29,767,392,709.31	6,175,411,715.76	84
Public Debt Charges	5,766,112,659.14	6,000,000,000.00	(1,511,106,498.26)	7,511,106,498.26	233,887,340.86	96
Foreign Loans Repayments	1,793,111,525.73	1,700,313,446.40	(428,225,782.99)	2,128,539,229.39	(92,798,079.33)	105
Domestic Loans Repayment	5,770,926,124.37	6,300,000,000.00	(1,586,661,823.18)	7,886,661,823.18	529,073,875.63	92
TOTAL PAYMENTS	130,610,786,539.02	144,733,403,166.24	31,160,684,642.42	113,572,718,523.82	14,122,616,627.22	90
NET RECEIPTS	39,714,164,593.81	-				

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

25/3/24

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

NOTE 1: STATUTORY ALLOCATION (FAAC)

NOTE	DETAILS		₦	₦	REMARKS
1	GOVERNMENT SHARE OF FAAC (Statutory Revenue)				
	Net Share of Statutory Allocation from FAAC	1A	14,629,306,497.20		
	Deduction at source	1B	13,995,395,359.29	28,624,701,856.49	
	Share of Statutory Allocation - Others	1C		34,083,539,454.63	
	Share of Statutory Allocation - Excess Crude Oil	1D		974,470,449.52	
	Total (GROSS) FAAC Allocation			63,682,711,760.64	

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

2023						2022				
	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	TOTAL
	N	N	N	N	N		N	N	N	N
JANUARY	2,438,294,511.65	1,449,863,458.95	134,547,614.26	-	4,022,705,584.86	JANUARY	1,561,397,305.56	1,415,188,631.48	112,324,684.42	3,088,910,621.46
FEBRUARY	759,267,370.40	1,486,104,348.76	705,019,130.93	-	2,950,390,850.09	FEBRUARY	93,508,414.39	1,374,539,400.65	641,466,818.47	2,109,514,633.51
MARCH	653,819,620.65	1,483,184,257.23	640,034,758.86	-	2,777,038,636.74	MARCH	654,952,154.44	1,321,359,369.70	582,311,709.42	2,558,623,233.56
APRIL	1,408,856,950.76	1,504,092,983.29	-	-	2,912,949,934.05	APRIL	1,588,866,316.29	1,358,532,827.87	323,282,356.23	3,270,681,500.39
MAY	690,629,639.88	1,378,570,599.00	413,898,576.84	-	2,483,098,815.72	MAY	1,262,012,860.21	1,338,170,281.55	144,936,501.79	2,745,119,643.55
JUNE	1,722,537,710.42	1,407,146,514.80	268,019,981.24	606,634,381.21	4,004,338,587.67	JUNE	887,105,296.67	1,327,788,225.95	74,969,708.94	2,289,863,231.56
JULY	963,951,134.09	790,653,540.88	1,817,243,739.54	-	3,571,848,414.51	JULY	2,139,169,569.23	1,362,460,775.04	65,479,420.32	3,567,109,764.59
AUGUST	1,473,438,308.02	804,762,416.47	10,644,116,213.31	-	12,922,316,937.80	AUGUST	3,154,525,112.72	1,390,578,313.16	94,355,308.68	4,639,458,734.56
SEPTEMBER	1,022,936,152.93	1,047,312,571.23	1,331,844,087.10	-	3,402,092,811.26	SEPTEMBER	1,255,061,142.77	1,337,977,772.46	122,472,846.81	2,715,511,762.04
OCTOBER	1,229,454,161.53	1,053,031,531.47	996,712,839.00	-	3,279,198,532.00	OCTOBER	1,442,500,975.24	1,343,168,413.97	5,356,597,139.10	8,142,266,528.31
NOVEMBER	974,009,942.10	790,932,092.49	8,086,038,183.48	367,836,068.31	10,218,816,286.38	NOVEMBER	1,135,907,473.10	1,334,678,132.38	545,890,291.59	3,016,475,897.07
DECEMBER	1,292,110,994.77	799,741,044.72	9,046,064,330.07	-	11,137,916,369.56	DECEMBER	2,491,878,892.11	1,372,228,110.13	228,593,537.42	4,092,700,539.66
TOTAL	14,629,306,497.20	13,995,395,359.29	34,083,539,454.63	974,470,449.52	63,682,711,760.64	TOTAL	17,666,885,512.73	16,276,670,254.34	8,292,680,323.19	42,236,236,090.26

OTHER FAAC RECEIPTS 1C

MONTH	EXCHANGE RATE GAIN	EXCESS BANK CHARGES	FOREX EQUALIZATION	NON-OIL REVENUE	SOLID MINREAL	ADDITIONAL FAAC 1	ADDITIONAL FAAC 2	ECOLOGICAL RECEIPTS	TOTAL
	N	N	N	N	N	N	N	N	N
JANUARY	134,547,614.26	-	-	-	-	-	-	-	134,547,614.26
FEBRUARY	-	-	-	613,060,113.85	-	91,959,017.08	-	-	705,019,130.93
MARCH	-	-	640,034,758.86	-	-	-	-	-	640,034,758.86
APRIL	-	-	-	-	-	-	-	-	-
MAY	-	-	266,681,149.52	147,217,427.32	-	-	-	-	413,898,576.84
JUNE	3,569,000.02	-	-	-	-	61,306,011.39	203,144,969.83	-	268,019,981.24
JULY	1,817,243,739.54	-	-	-	-	-	-	-	1,817,243,739.54
AUGUST	1,644,116,213.31	-	-	-	-	7,000,000,000.00	2,000,000,000.00	-	10,644,116,213.31
SEPTEMBER	1,331,844,087.10	-	-	-	-	-	-	-	1,331,844,087.10
OCTOBER	996,712,839.00	-	-	-	-	-	-	-	996,712,839.00
NOVEMBER	1,086,038,183.48	-	-	-	-	7,000,000,000.00	-	-	8,086,038,183.48
DECEMBER	2,046,064,330.07	-	-	-	-	7,000,000,000.00	-	-	9,046,064,330.07
TOTAL	9,060,136,006.78	-	906,715,908.38	760,277,541.17	-	21,153,265,028.47	2,203,144,969.83	-	34,083,539,454.63

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

MONTH	FOREIGN LOAN	BUDGET SUPPORT	PARIS CLUB REFUND TO LOCAL GOVERNMENT	BOND ISSUANCE PROGRAMME 2	RESTRUCTURING OF COMM. BANK LOAN	SALARY BAIL OUT	HEALTH INTERVENTION	ECOLOGICAL FUND	COMMERCIAL AGRICULTURE	JUDGMENT DEBT	EXCESS CRUDE LOAN	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
JANUARY	196,363,452.17	154,908,117.75	-	491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	104,770,723.76	50,713,329.21	-	89,972,595.59	1,449,863,458.95
FEBRUARY	174,084,423.32	154,908,117.75	102,786,614.06	491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	60,504,028.36	50,713,329.21	-	89,972,595.59	1,486,104,348.76
MARCH	174,084,423.32	154,908,117.75	102,786,614.06	491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	57,583,936.83	50,713,329.21	-	89,972,595.59	1,483,184,257.23
APRIL	174,084,423.32	154,908,117.75	102,786,614.06	491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	78,492,662.89	50,713,329.21	-	89,972,595.59	1,504,092,983.29
MAY	174,084,423.32	154,908,117.75	-	491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	55,756,892.66	50,713,329.21	-	89,972,595.59	1,378,570,599.00
JUNE	174,084,423.32	154,908,117.75	-	491,490,204.30	248,153,651.78	86,405,567.03	27,085,817.36	84,332,808.46	50,713,329.21	-	89,972,595.59	1,407,146,514.80
JULY	174,084,423.32	-	-	491,490,204.30	-	-	27,085,817.36	47,279,766.69	50,713,329.21	-	-	790,653,540.88
AUGUST	174,084,423.32	-	-	491,490,204.30	-	-	27,085,817.36	61,388,642.28	50,713,329.21	-	-	804,762,416.47
SEPTEMBER	174,084,423.32	-	-	491,490,204.30	248,153,651.78	-	27,085,817.36	55,785,145.26	50,713,329.21	-	-	1,047,312,571.23
OCTOBER	174,084,423.32	-	-	491,490,204.30	248,153,651.78	-	27,085,817.36	61,504,105.50	50,713,329.21	-	-	1,053,031,531.47
NOVEMBER	174,084,423.32	-	-	491,490,204.30	-	-	27,085,817.36	47,558,318.30	50,713,329.21	-	-	790,932,092.49
DECEMBER	174,084,423.32	-	-	491,490,204.30	-	-	27,085,817.36	56,367,270.53	50,713,329.21	-	-	799,741,044.72
TOTAL	2,111,292,108.69	929,448,706.50	308,359,842.18	5,897,882,451.60	1,985,229,214.24	518,433,402.18	325,029,808.32	771,324,301.52	608,559,950.52	-	539,835,573.54	13,995,395,359.29

NOTE 2: VALUE ADDED TAX (VAT)

2	VALUE ADDED TAX		₦	₦	
	Share of Value Added Tax (VAT)		31,197,541,895.53		
				31,197,541,895.53	

NOTE 2: VALUE ADDED TAX

MONTH	2023			2022		
	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS
	₦	₦	₦	₦	₦	₦
JANUARY	2,233,610,602.25	-	2,233,610,602.25	1,851,113,164	-	1,851,113,164.30
FEBRUARY	2,243,884,904.48	-	2,243,884,904.48	1,792,382,700	-	1,792,382,700.17
MARCH	2,196,031,651.86	-	2,196,031,651.86	1,658,776,802	-	1,658,776,802.26
APRIL	2,055,129,228.29	-	2,055,129,228.29	2,002,821,527	-	2,002,821,527.25
MAY	2,116,128,293.81	-	2,116,128,293.81	1,605,961,852	-	1,605,961,851.60
JUNE	2,470,496,750.08	-	2,470,496,750.08	2,003,887,150	-	2,003,887,150.45
JULY	2,691,126,609.54	-	2,691,126,609.54	2,114,257,406	-	2,114,257,405.76
AUGUST	2,713,135,298.83	-	2,713,135,298.83	1,747,289,429	-	1,747,289,429.26
SEPTEMBER	3,151,775,058.65	-	3,151,775,058.65	2,115,590,652	-	2,115,590,651.70
OCTOBER	2,828,227,351.74	-	2,828,227,351.74	1,866,886,489	-	1,866,886,489.12
NOVEMBER	3,185,265,540.61	-	3,185,265,540.61	2,082,871,848	-	2,082,871,847.81
DECEMBER	3,312,730,605.39	-	3,312,730,605.39	1,984,556,246	-	1,984,556,246.43
TOTAL	31,197,541,895.53	-	31,197,541,895.53	22,826,395,266.11	-	22,826,395,266.11

NOTE 3 : INTERNALLY GENERATED REVENUE (IGR)

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2023 ₦	FINAL BUDGET 2023 ₦	VARIANCE ₦	ACTUAL REVENUE 2022 ₦
	NOTE 3 A				
	TAX REVENUE				
	PERSONAL TAX 120101				
022000800100	BOARD OF INTERNAL REVENUE SERVICE	15,289,398,879.64	11,351,772,699.17	3,937,626,180.47	9,882,327,025.36
	BOARD OF INTERNAL REVENUE SERVICE (TAX RECEIVABLE)	2,268,328,998.85			
	SUB- TOTAL PERSONNAL TAX 120101	17,557,727,878.49	11,351,772,699.17	3,937,626,180.47	9,882,327,025.36
	NOTE 4 A				
	NON TAX REVENUE				
	LICENCES GENERAL - 120201				
023400100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS	-	10,000,000.00	- 10,000,000.00	-
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	2,617,000.00	15,185,849.62	- 12,568,849.62	7,341,000.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-		-	-
021510900100	FORESTRY DEPARTMENT/ COMMISSION	11,880,000.00	11,500,000.00	380,000.00	7,880,000.00
022000800100	BOARD OF INTERNAL REVENUE SERVICE	263,425,198.38	431,000,000.00	- 167,574,801.62	356,866,544.75
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY	3,457,200.00		3,457,200.00	-
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	-		-	-
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &SOCIAL WELFARE	210,000.00	1,000,000.00	- 790,000.00	230,000.00
051700100400	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	13,023,900.00		13,023,900.00	11,565,700.00
023100100100	EKITI STATE ELECTRICITY BOARD	600,000.00		600,000.00	240,000.00
023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY	50,000.00		50,000.00	
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	360,000.00		360,000.00	
	SUB - TOTAL (LICENCES - GENERAL) 120201	295,623,298.38	468,685,849.62	(173,062,551.24)	384,123,244.75
	FEES - GENERAL 120204				
023400100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS	33,049,651.00	50,000,000.00	(16,950,349.00)	25,565,500.00
011113200100	INTEGRATION & INTERGOVERNMENTAL RELATION (P & E)			-	
016101700100	CABINET AND SPECIAL SERVICES DEPARMENT	600,000.00		600,000.00	
011110100100	BUREAU OF SPECIAL PROJECTS		10,500,000.00	(10,500,000.00)	

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2023 ₦	FINAL BUDGET 2023 ₦	VARIANCE ₦	ACTUAL REVENUE 2022 ₦
011100100100	GOVERNMENT HOUSE AND PROTOCOL	500,000.00		500,000.00	
011200200100	HOUSE OF ASSEMBLY SERVICE COMMISSION			-	79,600.00
012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION		43,000.00	(43,000.00)	
012300300100	BROADCASTING SERVICE OF EKITI STATE			-	100.00
011111200100	GENERAL ADMINISTRATION DEPARTMENT	1,660,000.00	100,000.00	1,560,000.00	-
012500600100	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS	352,000.00	650,980.36	(298,980.36)	102,000.00
012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	806,800.00	2,292,146.24	(1,485,346.24)	500.00
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	100,000.00	1,000,000.00	(900,000.00)	2,254,000.00
014700100100	CIVIL SERVICE COMMISSION	1,000.00		1,000.00	1,000.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION			-	-
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	9,986,250.00	11,500,000.00	(1,513,750.00)	6,936,730.00
051702600500	EKITI STATE POLYTECHNIC ISAN - EKITI	9,350,425.00		9,350,425.00	10,523,558.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME			-	-
021510900100	FORESTRY DEPARTMENT/ COMMISSION	40,839,600.00	54,500,000.00	(13,660,400.00)	28,184,745.00
021511000100	FOUNTAIN AGRIC MARKETING AGENCY			-	-
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		412,024.37	(412,024.37)	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL			-	-
022000800100	BOARD OF INTERNAL REVENUE SERVICE	255,436.00	13,000,000.00	(12,744,564.00)	363,045.20
022000800200	EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY (IRS)	67,466,241.00	65,000,000.00	2,466,241.00	48,870,820.27
022200100100	MINISTRY OF INVESTMENT, TRADE & INNOVATION	36,857,840.00	28,241,706.14	8,616,133.86	32,026,060.00
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVES COLLEGE IJERO		2,592,146.24	(2,592,146.24)	230,000.00
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	14,526,983.00	37,000,000.00	(22,473,017.00)	17,428,384.25
011100400100	MILLENNIUM/ SUSTAINABLE DEVELOPMENT GOALS (MDGS / SDGS) OFFICE		1,728,077.49	(1,728,077.49)	-
025200100100	EKITI STATE WATER CORPORATION	120,500.00	2,020,656.10	(1,900,156.10)	35,000.50
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY		1,000,000.00	(1,000,000.00)	1,000,500.00
026100100400	Ekiti State Water Sector Regulatory Agency	1,698,000.00		1,698,000.00	-
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	133,343,525.87	122,177,325.05	11,166,200.82	78,998,754.25
025301000100	STATE HOUSING CORPORATION	497,217.00	60,000,000.00	(59,502,783.00)	19,141,150.00
026000100400	URBAN RENEWAL AGENCY		10,000,000.00	(10,000,000.00)	-
026000100100	BUREAU OF LAND SERVICES	267,472,140.29	280,500,000.00	(13,027,859.71)	349,742,875.22
026100100100	MINISTRY OF PUBLIC UTILITIES	3,512,000.00	13,349,000.00	(9,837,000.00)	2,092,000.00

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2023 ₦	FINAL BUDGET 2023 ₦	VARIANCE ₦	ACTUAL REVENUE 2022 ₦
031800100100	EKITI STATE JUDICIARY	20,082,170.89	23,538,433.02	(3,456,262.13)	18,061,959.10
031801100100	STATE JUDICIAL SERVICE COMMISSION	476,750.00	300,000.00	176,750.00	431,500.00
032600100100	MINISTRY OF JUSTICE	65,000.00	3,512,186.71	(3,447,186.71)	141,700.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	1,050,000.00	1,532,024.37	(482,024.37)	-
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	5,919,500.00	3,600,000.00	2,319,500.00	5,307,100.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	4,107,100.00	29,400,000.00	(25,292,900.00)	7,759,000.00
051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD	7,520,000.00	6,000,000.00	1,520,000.00	-
051700100100	EKITI STATE LIBRARY BOARD	77,100.00	88,000.00	(10,900.00)	80,500.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	1,810,277,490.00	900,000,000.00	910,277,490.00	1,135,117,920.00
051702600200	EKITI STATE UNIVERSITY	9,818,658,168.00	4,881,272,510.19	4,937,385,657.81	2,060,853,313.01
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION		100,000.00	(100,000.00)	-
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	250,100.00	400,000.00	(149,900.00)	150,000.00
052100100100	MINISTRY OF HEALTH & HUMAN SERVICES- HQTRS	5,580,000.00	4,000,000.00	1,580,000.00	2,150,000.00
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL		50,000,000.00	(50,000,000.00)	111,187,561.01
052110200100	HOSPITAL MANAGEMENT BOARD	36,560,244.60	88,000,000.00	(51,439,755.40)	38,012,794.97
051702600400	COLLEGE OF HEALTH TECHNOLOGY, IJERO EKITI	297,196,800.00	320,862,057.50	(23,665,257.50)	211,497,000.00
053500100100	MINISTRY OF ENVIRONMENT			-	40,000.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	5,720,100.00	58,000,000.00	(52,279,900.00)	19,196,000.00
053505300100	EKITI STATE WASTE MANAGEMENT BOARD		-	-	-
051305200100	EKITI STATE SPORT COUNCIL	20,200.00	328,338.52	(308,138.52)	270,000.00
011100700100	EKITI STATE BUREAU OF PUBLIC PROCUREMENT		20,406,395.62	(20,406,395.62)	20,935,000.00
023100100100	EKITI STATE ELECTRICITY BOARD	30.00	388,425.35	(388,395.35)	10,000.00
031801100200	CUSTOMARY COURT OF APPEAL	695,213.09		695,213.09	
023400100400	EKITI STATE PUBLIC WORKS CORPORATION			-	
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	7,400,000.00	14,400,000.00	(7,000,000.00)	500,000.00
	SUB - TOTAL FEES - GENERAL 120204	12,644,651,575.74	7,173,735,433.27	5,470,916,142.47	4,255,277,670.78
	FINES - GENERAL 120205				
023400100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS	96,606,500.00	140,000,000.00	(43,393,500.00)	61,000.00
023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY	16,702,205.00	18,000,000.00	(1,297,795.00)	6,756,800.00

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2023 ₦	FINAL BUDGET 2023 ₦	VARIANCE ₦	ACTUAL REVENUE 2022 ₦
012500600100	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS	802,000.00	1,000,000.00	(198,000.00)	-
014000100100	STATE AUDITOR GENERAL OFFICE	-		-	
014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	116,500.00	1,800,000.00	(1,683,500.00)	
014700100100	CIVIL SERVICE COMMISSION	91,550.00	4,018,290.54	(3,926,740.54)	
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	-		-	
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	43,602,850.00	52,000,000.00	(8,397,150.00)	38,387,560.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-		-	-
021510900100	FORESTRY DEPARTMENT/ COMMISSION	7,390,000.00	8,500,000.00	(1,110,000.00)	2,367,500.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	402,500.00	20,000.00	382,500.00	22,500.00
022000800100	BOARD OF INTERNAL REVENUE SERVICE	3,101,150.00		3,101,150.00	4,627,704.00
022200100100	MINISTRY OF INVESTMENT, TRADE & INNOVATIONS	-		-	200.00
011111200200	PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT	985,000.00		985,000.00	160,000.00
023100100100	EKITI STATE ELECTRICITY BOARD	26,500.00		26,500.00	-
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	6,329,232.00	12,500,000.00	(6,170,768.00)	13,217,404.00
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	7,421,645.00	2,000,000.00	5,421,645.00	-
025301000100	STATE HOUSING CORPORATION	158,353.80		158,353.80	500.00
026000100100	BUREAU OF LAND SERVICES	102,342,654.37		102,342,654.37	10,863,800.10
026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	775,000.00	1,651,000.00	(876,000.00)	2,615,000.00
031800100100	EKITI STATE JUDICIARY	4,611,200.00	20,000,000.00	(15,388,800.00)	1,890,759.00
032600100100	MINISTRY OF JUSTICE	163,891,110.92	211,500,000.00	(47,608,889.08)	99,565,334.47
055100100100	MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY DEV	-		-	-
055100200100	MINISTRY OF CHIEFTAINCY & HOME AFFAIRS (CHIEFTAINCY AFFAIRS)	915,000.00	2,592,146.24	(1,677,146.24)	2,026,000.00
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	4,100,000.00	600,000.00	3,500,000.00	10,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	189,000.00	250,000.00	(61,000.00)	246,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	37,111,620.00	70,600,000.00	(33,488,380.00)	40,997,161.00
051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD	-	4,000,000.00	(4,000,000.00)	-
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	-	200,054,764.10	(200,054,764.10)	281,676,193.50
051702600200	EKITI STATE UNIVERSITY	-	521,300,600.00	(521,300,600.00)	155,047,267.34
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	50,000.00	100,000.00	(50,000.00)	140,000.00
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	140,000.00		140,000.00	-
052100100100	MINISTRY OF HEALTH- HQTRS	1,862,500.00	400,000.00	1,462,500.00	-

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2023 ₦	FINAL BUDGET 2023 ₦	VARIANCE ₦	ACTUAL REVENUE 2022 ₦
052110200100	HOSPITAL MANAGEMENT BOARD	6,514,345.52	22,000,000.00	(15,485,654.48)	6,315,671.52
051702600400	COLLEGE OF HEALTH TECHNOLOGY	-	43,138,800.00	(43,138,800.00)	159,783,750.00
022000800300	EKITI STATE LOTTERIES COMMISSION	-	129,607,312.03	(129,607,312.03)	
053500100100	MINISTRY OF ENVIRONMENT	3,076,880.00	2,332,931.62	743,948.38	944,500.00
031801100200	CUSTOMARY COURT OF APPEAL	100.00		100.00	
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	2,950,500.00	-	2,950,500.00	600,000.00
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	8,763,825.60	10,219,896.93	(1,456,071.33)	8,732,733.23
023400100400	EKITI STATE PUBLIC WORKS CORPORATION	-	427,387.48	(427,387.48)	-
	SUB - TOTAL FINES - GENERAL 120205	521,029,722.21	1,480,613,128.94	(959,583,406.73)	837,055,338.16
	SALES - GENERAL 120206				
023100100100	EKITI STATE ELECTRICITY BOARD	3,000.00		3,000.00	-
011100200800	SPECIAL ADVISER COMMUNICATION AND STRATEGY	-	10,921,462.41	(10,921,462.41)	-
016101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	42,500.00		42,500.00	254,000.00
011111300100	EKITI STATE PENSION COMMISSION	21,000.00		21,000.00	-
011111300200	PENSION TRANSITION ARRANGEMENT DEPARTMENT	2,476,700.00	3,024,170.61	(547,470.61)	2,434,750.00
011103700100	MUSLIM PILGRIM WELFARE BOARD	864,048.00	864,048.75	(0.75)	-
011103800100	CHRISTIAN PILGRIM WELFARE BOARD	146,000.00	864,048.75	(718,048.75)	111,000.00
011111200200	PETROLEUM PRODUCT CONSUMER PROTECTION AGENCY	-	259,214.62	(259,214.62)	-
011200200100	STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	53,100.00	188,050.49	(134,950.49)	-
011200100100	STATE HOUSE OF ASSEMBLY	-	864,048.75	(864,048.75)	-
012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION	-	43,404.87	(43,404.87)	-
012300300100	BROADCASTING SERVICE OF EKITI STATE	85,477,576.88	120,000,000.00	(34,522,423.12)	99,155,915.96
011111200100	GOVERNMENT PRINTING PRESS	-		-	-
011111200100	GENERAL ADMINISTRATION DEPARTMENT	686,750.00	2,000,000.00	(1,313,250.00)	-
012500600100	OFFICE OF ESTABLISHMENTS AND TRAINING	560,150.00	1,650,000.00	(1,089,850.00)	2,206,050.00
012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	406,322.50	300,000.00	106,322.50	528,000.00
014700100100	CIVIL SERVICE COMMISSION	2,160,480.00	6,000,000.00	(3,839,520.00)	662,800.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	900,000.00	3,700,000.00	(2,800,000.00)	1,420,000.00
051702600100	SCHOOL AGRICULTURE AND ENTERPRISE	55,000.00	74,000.00	(19,000.00)	70,000.00
021510900100	FORESTRY DEPARTMENT/ COMMISSION	4,845,000.00	11,000,000.00	(6,155,000.00)	410,000.00
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	1,482,000.47	900,000.00	582,000.47	977,915.40

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2023 ₦	FINAL BUDGET 2023 ₦	VARIANCE ₦	ACTUAL REVENUE 2022 ₦
022000800100	BOARD OF INTERNAL REVENUE SERVICE	33,149,623.48	15,000,000.00	18,149,623.48	-
022000800300	LOTTERY COMMISSION	-		-	71,222,138.00
022200900100	TECHNICAL ADVISER ON EKITI KNOWLEDGE ZONE	-	43,202,437.34	(43,202,437.34)	-
011100500100	EKITI STATE MICRO FINANCE AND ENTERPRISES DEVELOPMENT AGENCY / MULTI- PURPOSE CREDIT AGENCY		1,209,668.25	(1,209,668.25)	-
023600100100	MINISTRY OF TOURISM, ART AND CULTURE	-	160,000.00	(160,000.00)	-
025200100100	EKITI STATE WATER CORPORATION	-	28,500,000.00	(28,500,000.00)	24,143,901.43
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	438,562.06		438,562.06	1,697,207.25
025301000100	STATE HOUSING CORPORATION	29,004,931.00	123,000,000.00	(93,995,069.00)	70,030,548.66
026000100100	BUREAU OF LAND SERVICES	13,263,050.00	9,500,000.00	3,763,050.00	3,109,836.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	20,000.00	100,809.75	(80,809.75)	43,750.00
032600100100	MINISTRY OF JUSTICE	1,000.00	1,000,000.00	(999,000.00)	42,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - HQTRS	50,000.00		50,000.00	-
051702600500	EKITI STATE POLYTECHNIC ISAN - EKITI	-	38,202,437.34	(38,202,437.34)	3,782,462.26
051705500100	STATE TEACHING SERVICE COMMISSION	417,900.00	6,000,000.00	(5,582,100.00)	1,006,200.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	-	100,000.00	(100,000.00)	-
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	70,100.00	100,000.00	(29,900.00)	25,000.00
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI	-	-	-	92,000.00
052100100100	MINISTRY OF HEALTH - HQTRS	-	240,487.47	(240,487.47)	-
052110200100	HOSPITAL MANAGEMENT BOARD	1,979,100.00	90,000,000.00	(88,020,900.00)	127,688,892.94
011102100100	EKITI STATE LIAISON OFFICE, ABUJA	-	432,024.37	(432,024.37)	
011102100500	EKITI STATE LIAISON OFFICE LAGOS	-	3,498,480.00	(3,498,480.00)	
022200900100	EKITI STATE INVESTMENT PROMOTION AGENCY	-	23,202,437.34	(23,202,437.34)	
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	-		-	-
051702600400	COLLEGE OF HEALTH TECHNOLOGY, IJERO EKITI	9,982,700.00	16,411,955.00	(6,429,255.00)	12,010,500.00
052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	4,614,909.23	3,500,000.00	1,114,909.23	2,187,606.16
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	-	1,000,000.00	(1,000,000.00)	-
	SUB - TOTAL SALES - GENERAL 120206	193,171,503.62	567,013,186.11	(373,841,682.49)	425,312,474.06

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2023 ₦	FINAL BUDGET 2023 ₦	VARIANCE ₦	ACTUAL REVENUE 2022 ₦
	EARNINGS - GENERAL 120207				
23400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY	-	2,000,000.00	(2,000,000.00)	-
023100100100	EKITI STATE ELECTRICITY BOARD	-	1,029,600.00	(1,029,600.00)	-
016101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	522,500.00	345,619.50	176,880.50	261,800.00
011111300100	EKITI STATE PENSION COMMISSION	-		-	-
011100700100	EKITI STATE BUREAU OF PUBLIC PROCUREMENT	27,395,000.00		27,395,000.00	-
011102100500	EKITI STATE LIAISON OFFICE -LAGOS	2,841,600.00		2,841,600.00	849,600.00
011102100100	EKITI STATE LIAISON OFFICE -ABUJA	997,000.00		997,000.00	940,000.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	330,900.00	2,400,000.00	(2,069,100.00)	826,000.00
051702600100	SCHOOL AGRICULTURE AND ENTERPRISE	-	20,000.00	(20,000.00)	-
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	54,000.00	2,000,000.00	(1,946,000.00)	80,000.00
021510900100	FORESTRY DEPARTMENT/ COMMISSION	4,471,420.00	14,500,000.00	(10,028,580.00)	2,509,473.00
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	-	828,097.49	(828,097.49)	-
022000800100	BOARD OF INTERNAL REVENUE SERVICE	39,831,237.92		39,831,237.92	-
022000800300	LOTTERY COMMISSION	81,405,000.00		81,405,000.00	-
022200100100	MINISTRY OF INVESTMENT, TRADE & INNOVATION	11,667,720.00	2,000,000.00	9,667,720.00	2,789,323.00
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	4,000.00	500,000.00	(496,000.00)	2,900.00
011101000100	OFFICE OF TRANSFORMATION, STRATEGY & SERVICE DELIVERY	100,000.00		100,000.00	
026100100100	MINISTRY OF PUBLIC UTILITIES	1,387,000.00		1,387,000.00	-
023600100200	TOURISM DEVELOPMENT AGENCY	1,335,000.00	2,160,121.87	(825,121.87)	-
023600100100	MINISTRY OF TOURISM, ART AND CULTURE	1,185,400.00	1,046,073.12	139,326.88	1,013,250.00
023400100400	EKITI STATE PUBLIC WORKS CORPORATION	55,000.00		55,000.00	-
025200100100	EKITI STATE WATER CORPORATION	24,693,414.56		24,693,414.56	-
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY	-	2,000,000.00	(2,000,000.00)	865,200.00
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	8,900,465.48	84,266,006.50	(75,365,541.02)	4,050,000.00
025301000100	STATE HOUSING CORPORATION	80,558,469.29	19,000,000.00	61,558,469.29	5,496,257.44
026000100100	BUREAU OF LAND SERVICES	49,257,054.00	20,000,000.00	29,257,054.00	14,826,743.79
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	62,000.00	150,000.00	(88,000.00)	54,000.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	359,192,760.50		359,192,760.50	-
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	-	200,000.00	(200,000.00)	-

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2023 ₦	FINAL BUDGET 2023 ₦	VARIANCE ₦	ACTUAL REVENUE 2022 ₦
051700100500	EDUCATION TRUST FUND	566,201,170.76	800,000,000.00	(233,798,829.24)	546,963,050.47
052100100100	MINISTRY OF HEALTH - HQTRS	2,161.25	4,000,000.00	(3,997,838.75)	-
051702600200	EKITI STATE UNIVERSITY	780,660,641.20		780,660,641.20	
051702600400	COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, IJERO EKITI	124,256,900.00		124,256,900.00	
051702600500	EKITI STATE POLYTECHNIC, ISAN EKITI	11,054,240.00		11,054,240.00	
052110200100	HOSPITAL MANAGEMENT BOARD	128,351,151.92		128,351,151.92	-
053905100100	SPORT COUNCIL	366,000.00		366,000.00	
	EKITI STATE ENVIRONMENTAL PROTECTION AGENCY	-	2,000,000.00	(2,000,000.00)	
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	488,090,323.55	567,114,919.69	(79,024,596.14)	328,178,455.99
052100200100	EKITI STATE HEALTH INSURANCE SCHEME	-		-	25,650.00
	SUB - TOTAL EARNINGS - GENERAL 120207	2,795,229,530.43	1,449,944,431.67	1,267,669,092.26	909,731,703.69
	RENT ON GOVERNMENT BUILDINGS 120208				
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	1,500,000.00	(1,500,000.00)	-
023600100100	MINISTRY OF TOURISM, ART AND CULTURE	-	90,000.00	(90,000.00)	720,000.00
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	-	4,420,243.73	(4,420,243.73)	3,201,414.00
	SUB - TOTAL RENT ON GOVERNMENT BUILDINGS 120208	-	6,010,243.73	(6,010,243.73)	3,921,414.00
	RENT ON LANDS & OTHER GENERAL 120209				
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	215,000.00	23,714,150.38	(23,499,150.38)	1,656,000.00
021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	1,796,850.00	8,960,731.20	(7,163,881.20)	585,200.00
025301000100	STATE HOUSING CORPORATION	49,910,977.45		49,910,977.45	48,066,963.63
026000100100	BUREAU OF LAND SERVICES	1,377,550.00	190,000,000.00	(188,622,450.00)	70,000.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI			-	
	SUB TOTAL RENT ON LANDS & OTHER GENERAL 120209	53,300,377.45	222,674,881.58	(169,374,504.13)	50,378,163.63
	INVESTMENT INCOME 120211				
011111300100	EKITI STATE PENSION COMMISSION	-		-	132,500.00
051700100400	EKITI STATE LIBRARY BOARD	-	12,000.00	(12,000.00)	-
	SUB - TOTAL INVESTMENT INCOME 120211	-	12,000.00	(12,000.00)	132,500.00
	(B) TOTAL NON TAX REVENUE	16,503,006,007.83	11,368,689,154.92	5,056,700,846.41	6,865,932,509.07
	(A + B) GAND TOTAL	34,060,733,886.32	22,720,461,854.09	8,994,327,026.88	16,748,259,529.43

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

ECONOMIC CODE	DETAILS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022	REF. NOTE
		₦	₦	₦	₦	
12	NOTE 3					
1201	TAX REVENUE					1
1201	Personal Taxes:					
12010101	Pay AsYou Earn	7,104,857,692.70	6,905,334,017.72	199,523,674.98	8,816,606,459.16	
12010106	Development Levy	195,139,011.57	250,000,000.00	(54,860,988.43)	172,817,198.32	
12010110	Withholding Tax	1,030,478,372.73	500,000,000.00	530,478,372.73	503,782,863.07	
12010112	Direct Assessment	586,319,318.21	450,000,000.00	136,319,318.21	288,669,688.25	
12010113	Capital Gains Tax	2,626,988.52	5,000,000.00	(2,373,011.48)	59,948.70	
12010114	Tax Audit	4,548,218,527.03	3,145,438,681.45	1,402,779,845.58	77,498,095.26	
12020146	Pool Bettings	-	1,000,000.00	(1,000,000.00)	-	
12020487	Stamp Duties	30,491,293.29	95,000,000.00	(64,508,706.71)	22,892,772.60	
12020109	Other Services Taxes	1,791,267,675.59	-	1,791,267,675.59	-	
	TAX REVENUE	15,289,398,879.64	11,351,772,699.17	3,937,626,180.47	9,882,327,025.36	
	TAX RECEIVABLE	2,268,328,998.85	-			
	TOTAL TAX REVENUE	17,557,727,878.49				
	NOTE 4 (SUPPL.. NOTE 2)		-	-		
1202	Non Tax Revenue		-	-		2
120201	Licenses General	295,623,298.38	468,685,849.62	(173,062,551.24)	384,123,244.75	
120204	Fees - General	12,644,651,575.74	7,173,735,433.27	5,470,916,142.47	4,255,198,071.28	
120205	Fines - General	521,029,722.21	1,480,613,128.94	(959,583,406.73)	837,055,338.16	
120206	Sales - General	193,171,503.62	567,013,186.11	(373,841,682.49)	425,392,074.06	
120207	Earnings - General	2,795,229,530.43	1,449,944,431.67	1,345,285,098.76	909,731,703.69	
120208	Rent On Government Buildings	-	6,010,243.73	(6,010,243.73)	3,921,414.00	
120209	Rent On Lands & Other General	53,300,377.45	222,674,881.58	(169,374,504.13)	50,378,163.63	
120211	Investment Income	-	12,000.00	(12,000.00)	132,500.00	
120212	Interest Earned	-	-	-	-	
	TOTAL NON-TAX REVENUE	16,503,006,007.83	11,368,689,154.92	5,134,316,852.91	6,865,932,509.57	
	TOTAL	34,060,733,886.32	22,720,461,854.09	11,340,272,032.23	16,748,259,534.93	

NOTE 5: INVESTMENT INCOME

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
	10000000000	Administration Sector	₦		₦	₦
1	011100100100	Government House And Protocol	-		-	-
2	011100100200	Deputy Governor's Office	-		-	-
3	011100300100	Ekiti State Boundary Commission	-		-	-
4	011100400100	Ekiti State Sustainable Development Goal	-		-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-		-	-
6	011100600100	Ekiti State Emergency Management Agency	-		-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-		-	-
8	011101000100	Office Of Transformation And Strategy	-		-	-
9	011102100100	Ekiti State Liaison Office Abuja	-		-	-
10	011102100500	Ekiti State Liaison Office Lagos	-		-	-
11	011103300100	Ekiti State Aid Control Agency	-		-	-
12	011103700100	Muslim Pilgrim Board	-		-	-
13	011103800100	Christian Pilgrim Board	-		-	-
14	011111200100	General Admsitration Department	-		-	-
15	011111300100	Ekiti State Pension Commission	-		-	-
16	011111300200	Pension Transition Arrangement Department	-		-	-
17	011113200100	Inter-Governmental And Integreation Affairs	-		-	-
18	011200100100	Ekiti State House Of Assembly	-		-	-
19	012300100100	Ministry Of Information And Value Orientation	-		-	-
20	012300300100	Broadcasting Service Of Ekiti State	-		-	-
21	012500600100	Office Of Establishment And Service Matters	-		-	-
22	012500700100	Office Of Capacity Development And Reform	-		-	-
23	014000100100	Ekiti State Auditor General Office	-		-	-
24	014000200100	Local Government Auditor General Office	-		-	-
25	014700100100	Ekiti State Civil Service Commission	-		-	-
26	014800100100	Ekiti State Independence Electoral Commission	-		-	-
27	016101300200	Political And Economic Affairs	-		-	-
28	016101700100	Cabinet And Special Services	-		-	-
		TOTAL ADMINISTRATION SECTOR	-		-	-
	02000000000	ECONOMIC SECTOR				
29	021500100100	Ministry Of Agriculture And Food Security	-		-	-
30	021510200100	Agricultural Development Programme	-		-	-
31	021510900100	Ekiti State Forestry Commission	-		-	-
32	021511000100	Fountain Marketing Agricultural Agency	-		-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-		-	-
34	022000100100	Ministry Of Finance	-		-	-
35	022000700100	Office Of The Accountant General	-		-	-

NOTE 5: INVESTMENT INCOME

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦		₦	₦
36	022000701100	Central Internal Audit	-		-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-		-	-
38	022000800200	Signage And Advertisement Agency	-		-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-		-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-		-	-
41	022700700100	Job Creation And Employment Agency	-		-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-		-	-
43	023100100100	Ekiti State Electricity Board	-		-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-		-	-
45	023400100100	Ministry Of Works And Transportation	-		-	-
46	023400100300	Ekiti State Traffic Management Agency	-		-	-
47	023400100400	Ekiti State Public Works Corporation	-		-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-		-	-
49	023800100100	Ministry Of Budget And Economic Planning	-		-	-
50	023800200100	State Bureau Of Statistics	-		-	-
51	025000100100	Fiscal Responsibility Commission	-		-	-
52	025200100100	Ekiti State Water Cooperation	-		-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-		-	-
54	025300000000	Ministry Of Housing And Urban Development	-		-	-
55	025301000100	Ekiti State Housing Corporation	-		-	-
56	026000100100	Bureau Of Lands	-		-	-
57	026000100200	Office Of Surveyor General	-		-	-
58	026000100400	Urban Renewal Agency	-		-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-		-	-
		TOTAL ECONOMIC SECTOR	-		-	-
	030000000000	LAW & JUSTICE SECTOR				
60	031800100100	The Judiciary			-	
61	031801100100	Ekiti State Judicial Service Commission			-	
62	032600000000	Ministry Of Justice	-		-	-
63	032600100100	Ekiti State Citizen's Right			-	
64	032600100200	Office Of Public Defender	-		-	-
65	032600100300	Ekiti State Law Reform Commission			-	
		TOTAL LAW & JUSTICE SECTOR	-		-	-
	040000000000	REGIONAL SECTOR				
66	045102100100	Ministry Of Regional and Special Duties	-		-	-
67	045102100200	Serve EKS Steering Committee			-	
68	045102100300	Serve EKS			-	
69	045102100400	Subvention To Dawn Commission			-	
		TOTAL REGIONAL SECTOR	-		-	-

NOTE 5: INVESTMENT INCOME

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦		₦	₦
	050000000000	SOCIAL SECTOR			-	
70	051300100100	Ministry Of Youth And Sport Development	-		-	-
71	051305200100	Ekiti State Sport Council	-		-	-
72	051305300100	Ekiti State Office Of Disability	-		-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-		-	-
74	051700100100	Ministry Of Education, Science And Technology	-		-	-
75	051700100400	Ekiti State Libabry Board	-		-	-
76	051700100500	Education Trust Funds	-		-	-
77	051700100600	State Universal Basic Education Board	-		-	-
78	051701000100	Agency For Adult And Non Formal Education	-		-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-		-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-		-	-
81	051705400100	Ekiti State Scholarship Board	-		-	-
82	051705500100	Ekiti State Teaching Service Commission	-		-	-
83	052100100100	Ministry Of Health And Human Services	-		-	-
84	052100200100	Ekiti State Health Insurance Scheme	-		-	-
85	052100300100	Primary Healthcare Development	-		-	-
86	052110200100	Hospital Management Board	-		-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT)	-		-	-
88	053500100100	Ministry Of Environment	-		-	-
89	053501600100	State Environmental Protection Agency	-		-	-
90	053505300100	Ekiti State Waste Management Board	-		-	-
91	055100100100	Ministry Of Local Government Affairs	-		-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-		-	-
93	055100300100	Bureau Of Rural And Community Development	-		-	-
						-
		TOTAL SOCIAL SECTOR	-		-	-
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-		-	-
	B	ECONOMIC SECTOR	-		-	-
	C	LAW AND JUSTICE SECTOR	-		-	-
	D	REGIONAL SECTOR	-		-	-
	E	SOCIAL SECTOR	-		-	-
		TOTAL (A)	-		-	-

NOTE 6: INTEREST INCOME

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
	10000000000	Administration Sector	₦		₦	₦
1	011100100100	Government House And Protocol	-		-	-
2	011100100200	Deputy Governor's Office	-		-	-
3	011100300100	Ekiti State Boundary Commission	-		-	-
4	011100400100	Ekiti State Sustainable Development Goal	-		-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-		-	-
6	011100600100	Ekiti State Emergency Management Agency	-		-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-		-	-
8	011101000100	Office Of Transformation And Strategy	-		-	-
9	011102100100	Ekiti State Liaison Office Abuja	-		-	-
10	011102100500	Ekiti State Liaison Office Lagos	-		-	-
11	011103300100	Ekiti State Aid Control Agency	-		-	-
12	011103700100	Muslim Pilgrim Board	-		-	-
13	011103800100	Christian Pilgrim Board	-		-	-
14	011111200100	General Admsitration Department	-		-	-
15	011111300100	Ekiti State Pension Commission	-		-	-
16	011111300200	Pension Transition Arrangement Department	-		-	-
17	011113200100	Inter-Governmental And Integration Affairs	-		-	-
18	011200100100	Ekiti State House Of Assembly	-		-	-
19	012300100100	Ministry Of Information And Value Orientation	-		-	-
20	012300300100	Broadcasting Service Of Ekiti State	-		-	-
21	012500600100	Office Of Establishment And Service Matters	-		-	-
22	012500700100	Office Of Capacity Development And Reform	-		-	-
23	014000100100	Ekiti State Auditor General Office	-		-	-
24	014000200100	Local Government Auditor General Office	-		-	-
25	014700100100	Ekiti State Civil Service Commission	-		-	-
26	014800100100	Ekiti State Independence Electoral Commission	-		-	-
27	016101300200	Political And Economic Affairs	-		-	-
28	016101700100	Cabinet And Special Services	-		-	-
		TOTAL ADMINISTRATION SECTOR	-		-	-
	02000000000	ECONOMIC SECTOR			-	
29	021500100100	Ministry Of Agriculture And Food Security	-		-	-
30	021510200100	Agricultural Development Programme	-		-	-
31	021510900100	Ekiti State Forestry Commission	-		-	-
32	021511000100	Fountain Marketing Agricultural Agency	-		-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-		-	-
34	022000100100	Ministry Of Finance	-		-	-
35	022000700100	Office Of The Accountant General	-		-	-

NOTE 6: INTEREST INCOME

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦		₦	₦
36	022000701100	Central Internal Audit	-		-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-		-	-
38	022000800200	Signage And Advertisement Agency	-		-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-		-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-		-	-
41	022700700100	Job Creation And Employment Agency	-		-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-		-	-
43	023100100100	Ekiti State Electricity Board	-		-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-		-	-
45	023400100100	Ministry Of Works And Transportation	-		-	-
46	023400100300	Ekiti State Traffic Management Agency	-		-	-
47	023400100400	Ekiti State Public Works Corporation	-		-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-		-	-
49	023800100100	Ministry Of Budget And Economic Planning	-		-	-
50	023800200100	State Bureau Of Statistics	-		-	-
51	025000100100	Fiscal Responsibility Commission	-		-	-
52	025200100100	Ekiti State Water Cooperation	-		-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-		-	-
54	025300000000	Ministry Of Housing And Urban Development	-		-	-
55	025301000100	Ekiti State Housing Corporation	-		-	-
56	026000100100	Bureau Of Lands	-		-	-
57	026000100200	Office Of Surveyor General	-		-	-
58	026000100400	Urban Renewal Agency	-		-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-		-	-
		TOTAL ECONOMIC SECTOR	-		-	-
	030000000000	LAW & JUSTICE SECTOR			-	
60	031800100100	The Judiciary			-	
61	031801100100	Ekiti State Judicial Service Commission			-	
62	032600000000	Ministry Of Justice	-		-	-
63	032600100100	Ekiti State Citizen's Right			-	
64	032600100200	Office Of Public Defender	-		-	-
65	032600100300	Ekiti State Law Reform Commission			-	
		TOTAL LAW & JUSTICE SECTOR	-		-	-
	040000000000	REGIONAL SECTOR			-	
66	045102100100	Ministry Of Regional and Special Duties	-		-	-
67	045102100200	Serve EKS Steering Committee			-	
68	045102100300	Serve EKS			-	
69	045102100400	Subvention To Dawn Commission			-	
		TOTAL REGIONAL SECTOR	-		-	-

NOTE 6: INTEREST INCOME

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦		₦	₦
	050000000000	SOCIAL SECTOR			-	-
70	051300100100	Ministry Of Youth And Sport Development	-		-	-
71	051305200100	Ekiti State Sport Council	-		-	-
72	051305300100	Ekiti State Office Of Disability	-		-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-		-	-
74	051700100100	Ministry Of Education, Science And Technology	-		-	-
75	051700100400	Ekiti State Libabry Board	-		-	-
76	051700100500	Education Trust Funds	-		-	-
77	051700100600	State Universal Basic Education Board	-		-	-
78	051701000100	Agency For Adult And Non Formal Education	-		-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-		-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-		-	-
81	051705400100	Ekiti State Scholarship Board	-		-	-
82	051705500100	Ekiti State Teaching Service Commission	-		-	-
83	052100100100	Ministry Of Health And Human Services	-		-	-
84	052100200100	Ekiti State Health Insurance Scheme	-		-	-
85	052100300100	Primary Healthcare Development	-		-	-
86	052110200100	Hospital Management Board	-		-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT)	-		-	-
88	053500100100	Ministry Of Environment	-		-	-
89	053501600100	State Environmental Protection Agency	-		-	-
90	053505300100	Ekiti State Waste Management Board	-		-	-
91	055100100100	Ministry Of Local Government Affairs	-		-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-		-	-
93	055100300100	Bureau Of Rural And Community Development	-		-	-
						-
		TOTAL SOCIAL SECTOR	-		-	-
					-	
		SUMMARY BY SECTOR			-	
		A ADMINISTRATION SECTOR	-		-	-
		B ECONOMIC SECTOR	-		-	-
		C LAW AND JUSTICE SECTOR	-		-	-
		D REGIONAL SECTOR	-		-	-
		E SOCIAL SECTOR	-		-	-
		TOTAL (A)	-		-	-

NOTE 7: AIDS AND GRANTS

S/NO	MDAs/DONORS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022	REF. NOTE
	EXTERNAL AID/GRANTS	₦	₦	₦	₦	
1	MINISTRY OF HEALTH (UNICEF)	56,349,660.00	-		16,892,450.00	
2	MINISTRY OF HEALTH (COVID-19)	-	-		490,000.00	
3	MINISTRY OF HEALTH (RSS FOR HEALTH)	18,294,100.00	-			
4	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	424,920,867.15	25,376,069,902.04		170,893,633.00	
5	SFTAS	3,305,635,221.00	-		2,509,235,000.00	
6	PFMU (OTHER INCOME & GCC)	14,370,926,566.51	-		7,270,698,725.78	
7	UBEC/SUBEB	2,413,904,707.52	-		4,693,502,101.69	
8	Federal Earned Re-imburement	1,997,117,548.99				
	TOTAL	22,587,148,671.17	25,376,069,902.04	(2,788,921,230.87)	14,661,711,910.47	

NOTE 8: DEBT FORGIVENESS

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

NOTE 9: OTHER REVENUE

S/NO	DETAILS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022	REF. NOTE
		₦	₦	₦	₦	
	OTHER REVENUE:					
1	RENT INCOME	-	-		-	NOTE 5A
2	LAPTOP REPAYMENT	3,964,722.19	-		335,270.85	NOTE 5A
3	OJA-OBA PROCEEDS	2,615,000.00			43,147,500.00	NOTE 5A
4	RECEIPT FROM JAAC	-	-		300,000,000.00	NOTE 5A
5	WEMA SHARE REFUND	117,196.79	-		129,230.25	NOTE 5A
6	EKSG SALARY REFUND	52,234,114.87	-		18,912,552.97	NOTE 5A
7	BAIL OUT REFUND BY JACC	94,369,459.44	3,500,000,000.00		94,369,459.44	NOTE 5A
8	MDAS' REFUND	266,421,354.94			102,502,631.20	NOTE 5A
9	TAX REFUND BY CONTRACTORS	-	-		140,085,066.16	NOTE 5A
10	ECA DEDUCTION REFUND	-	-		1,079,671,147.08	NOTE 5A
11	TSA SWEEPING	64,780,228.24	-		3,783,762,487.88	NOTE 5A
12	REFUND FROM BOND SINKING FUND TRUSTEE	-	-		1,904,373,677.00	
13						
	TOTAL	484,502,076.47	3,500,000,000.00	(3,015,497,923.53)	7,467,289,022.83	

* Other Revenue are other refunds to the treasury from the various sources as itemised in reference note 5.

NOTE 9: OTHER REVENUE

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
	10000000000	Administration Sector	₦		₦	₦
1	011100100100	Government House And Protocol	-		-	-
2	011100100200	Deputy Governor's Office	-		-	-
3	011100300100	Ekiti State Boundary Commission	-		-	-
4	011100400100	Ekiti State Sustainable Development Goal	-		-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-		-	-
6	011100600100	Ekiti State Emergency Management Agency	-		-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-		-	-
8	011101000100	Office Of Transformation And Strategy	-		-	-
9	011102100100	Ekiti State Liaison Office Abuja	-		-	-
10	011102100500	Ekiti State Liaison Office Lagos	-		-	-
11	011103300100	Ekiti State Aid Control Agency	-		-	-
12	011103700100	Muslim Pilgrim Board	-		-	-
13	011103800100	Christian Pilgrim Board	-		-	-
14	011111200100	General Admsitration Department	-		-	-
15	011111300100	Ekiti State Pension Commission	-		-	-
16	011111300200	Pension Transition Arrangement Department	-		-	-
17	011113200100	Inter-Governmental And Integration Affairs	-		-	-
18	011200100100	Ekiti State House Of Assembly	-		-	-
19	012300100100	Ministry Of Information And Value Orientation	-		-	-
20	012300300100	Broadcasting Service Of Ekiti State	-		-	-
21	012500600100	Office Of Establishment And Service Matters	-		-	-
22	012500700100	Office Of Capacity Development And Reform	-		-	-
23	014000100100	Ekiti State Auditor General Office	-		-	-
24	014000200100	Local Government Auditor General Office	-		-	-
25	014700100100	Ekiti State Civil Service Commission	-		-	-
26	014800100100	Ekiti State Independence Electoral Commission	-		-	-
27	016101300200	Political And Economic Affairs	-		-	-
28	016101700100	Cabinet And Special Services	-		-	-
		TOTAL ADMINISTRATION SECTOR	-		-	-
	02000000000	ECONOMIC SECTOR				
29	021500100100	Ministry Of Agriculture And Food Security	-		-	-
30	021510200100	Agricultural Development Programme	-		-	-
31	021510900100	Ekiti State Forestry Commission	-		-	-
32	021511000100	Fountain Marketing Agricultural Agency	-		-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-		-	-
34	022000100100	Ministry Of Finance	-		-	-
35	022000700100	Office Of The Accountant General	484,502,076.47	3,500,000,000.00	(3,015,497,923.53)	-

NOTE 9: OTHER REVENUE

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦		₦	₦
36	022000701100	Central Internal Audit	-		-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-		-	-
38	022000800200	Signage And Advertisement Agency	-		-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-		-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-		-	-
41	022700700100	Job Creation And Employment Agency	-		-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-		-	-
43	023100100100	Ekiti State Electricity Board	-		-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-		-	-
45	023400100100	Ministry Of Works And Transportation	-		-	-
46	023400100300	Ekiti State Traffic Management Agency	-		-	-
47	023400100400	Ekiti State Public Works Corporation	-		-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-		-	-
49	023800100100	Ministry Of Budget And Economic Planning	-		-	-
50	023800200100	State Bureau Of Statistics	-		-	-
51	025000100100	Fiscal Responsibility Commission	-		-	-
52	025200100100	Ekiti State Water Cooperation	-		-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-		-	-
54	025300000000	Ministry Of Housing And Urban Development	-		-	-
55	025301000100	Ekiti State Housing Corporation	-		-	-
56	026000100100	Bureau Of Lands	-		-	-
57	026000100200	Office Of Surveyor General	-		-	-
58	026000100400	Urban Renewal Agency	-		-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-		-	-
		TOTAL ECONOMIC SECTOR	484,502,076.47	3,500,000,000.00	(3,015,497,923.53)	-
					-	
	030000000000	LAW & JUSTICE SECTOR			-	
60	031800100100	The Judiciary			-	
61	031801100100	Ekiti State Judicial Service Commission			-	
62	032600000000	Ministry Of Justice	-		-	-
63	032600100100	Ekiti State Citizen's Right			-	
64	032600100200	Office Of Public Defender	-		-	-
65	032600100300	Ekiti State Law Reform Commission			-	
		TOTAL LAW & JUSTICE SECTOR	-		-	-
					-	
	040000000000	REGIONAL SECTOR			-	
66	045102100100	Ministry Of Regional and Special Duties	-		-	-
67	045102100200	Serve EKS Steering Committee			-	
68	045102100300	Serve EKS			-	
69	045102100400	Subvention To Dawn Commission			-	
		TOTAL REGIONAL SECTOR	-		-	-

NOTE 9: OTHER REVENUE

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦		₦	₦
	050000000000	SOCIAL SECTOR			-	
70	051300100100	Ministry Of Youth And Sport Development	-		-	-
71	051305200100	Ekiti State Sport Council	-		-	-
72	051305300100	Ekiti State Office Of Disability	-		-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-		-	-
74	051700100100	Ministry Of Education, Science And Technology	-		-	-
75	051700100400	Ekiti State Libabry Board	-		-	-
76	051700100500	Education Trust Funds	-		-	-
77	051700100600	State Universal Basic Education Board	-		-	-
78	051701000100	Agency For Adult And Non Formal Education	-		-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-		-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-		-	-
81	051705400100	Ekiti State Scholarship Board	-		-	-
82	051705500100	Ekiti State Teaching Service Commission	-		-	-
83	052100100100	Ministry Of Health And Human Services	-		-	-
84	052100200100	Ekiti State Health Insurance Scheme	-		-	-
85	052100300100	Primary Healthcare Development	-		-	-
86	052110200100	Hospital Management Board	-		-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT)	-		-	-
88	053500100100	Ministry Of Environment	-		-	-
89	053501600100	State Environmental Protection Agency	-		-	-
90	053505300100	Ekiti State Waste Management Board	-		-	-
91	055100100100	Ministry Of Local Government Affairs	-		-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-		-	-
93	055100300100	Bureau Of Rural And Community Development	-		-	-
						-
		TOTAL SOCIAL SECTOR	-		-	-
						-
		SUMMARY BY SECTOR				
	A	ADMINISTRATION SECTOR	-		-	-
	B	ECONOMIC SECTOR	484,502,076.47		(484,502,076.47)	-
	C	LAW AND JUSTICE SECTOR	-		-	-
	D	REGIONAL SECTOR	-		-	-
	E	SOCIAL SECTOR	-		-	-
		TOTAL (A)	484,502,076.47		(484,502,076.47)	-

NOTE 10: TRANSFER FROM OTHER GOVERNMENT ENTITIES

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
	10000000000	Administration Sector	₦		₦	₦
1	011100100100	Government House And Protocol	-		-	-
2	011100100200	Deputy Governor's Office	-		-	-
3	011100300100	Ekiti State Boundary Commission	-		-	-
4	011100400100	Ekiti State Sustainable Development Goal	-		-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-		-	-
6	011100600100	Ekiti State Emergency Management Agency	-		-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-		-	-
8	011101000100	Office Of Transformation And Strategy	-		-	-
9	011102100100	Ekiti State Liaison Office Abuja	-		-	-
10	011102100500	Ekiti State Liaison Office Lagos	-		-	-
11	011103300100	Ekiti State Aid Control Agency	-		-	-
12	011103700100	Muslim Pilgrim Board	-		-	-
13	011103800100	Christian Pilgrim Board	-		-	-
14	011111200100	General Admsitration Department	-		-	-
15	011111300100	Ekiti State Pension Commission	-		-	-
16	011111300200	Pension Transition Arrangement Department	-		-	-
17	011113200100	Inter-Governmental And Integration Affairs	-		-	-
18	011200100100	Ekiti State House Of Assembly	-		-	-
19	012300100100	Ministry Of Information And Value Orientation	-		-	-
20	012300300100	Broadcasting Service Of Ekiti State	-		-	-
21	012500600100	Office Of Establishment And Service Matters	-		-	-
22	012500700100	Office Of Capacity Development And Reform	-		-	-
23	014000100100	Ekiti State Auditor General Office	-		-	-
24	014000200100	Local Government Auditor General Office	-		-	-
25	014700100100	Ekiti State Civil Service Commission	-		-	-
26	014800100100	Ekiti State Independence Electoral Commission	-		-	-
27	016101300200	Political And Economic Affairs	-		-	-
28	016101700100	Cabinet And Special Services	-		-	-
		TOTAL ADMINISTRATION SECTOR	-		-	-
	02000000000	ECONOMIC SECTOR				
29	021500100100	Ministry Of Agriculture And Food Security	-		-	-
30	021510200100	Agricultural Development Programme	-		-	-
31	021510900100	Ekiti State Forestry Commission	-		-	-
32	021511000100	Fountain Marketing Agricultural Agency	-		-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-		-	-
34	022000100100	Ministry Of Finance	-		-	-
35	022000700100	Office Of The Accountant General	-		-	-

NOTE 10: TRANSFER FROM OTHER GOVERNMENT ENTITIES

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦		₦	₦
36	022000701100	Central Internal Audit	-		-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-		-	-
38	022000800200	Signage And Advertisement Agency	-		-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-		-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-		-	-
41	022700700100	Job Creation And Employment Agency	-		-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-		-	-
43	023100100100	Ekiti State Electricity Board	-		-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-		-	-
45	023400100100	Ministry Of Works And Transportation	-		-	-
46	023400100300	Ekiti State Traffic Management Agency	-		-	-
47	023400100400	Ekiti State Public Works Corporation	-		-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-		-	-
49	023800100100	Ministry Of Budget And Economic Planning	-		-	-
50	023800200100	State Bureau Of Statistics	-		-	-
51	025000100100	Fiscal Responsibility Commission	-		-	-
52	025200100100	Ekiti State Water Cooperation	-		-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-		-	-
54	025300000000	Ministry Of Housing And Urban Development	-		-	-
55	025301000100	Ekiti State Housing Corporation	-		-	-
56	026000100100	Bureau Of Lands	-		-	-
57	026000100200	Office Of Surveyor General	-		-	-
58	026000100400	Urban Renewal Agency	-		-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-		-	-
		TOTAL ECONOMIC SECTOR	-		-	-
	030000000000	LAW & JUSTICE SECTOR				
60	031800100100	The Judiciary				
61	031801100100	Ekiti State Judicial Service Commission				
62	032600000000	Ministry Of Justice	-		-	-
63	032600100100	Ekiti State Citizen's Right				
64	032600100200	Office Of Public Defender	-		-	-
65	032600100300	Ekiti State Law Reform Commission				
		TOTAL LAW & JUSTICE SECTOR	-		-	-
	040000000000	REGIONAL SECTOR				
66	045102100100	Ministry Of Regional and Special Duties	-		-	-
67	045102100200	Serve EKS Steering Committee				
68	045102100300	Serve EKS				
69	045102100400	Subvention To Dawn Commission				
		TOTAL REGIONAL SECTOR	-		-	-

NOTE 10: TRANSFER FROM OTHER GOVERNMENT ENTITIES

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦		₦	₦
	050000000000	SOCIAL SECTOR			-	
70	051300100100	Ministry Of Youth And Sport Development	-		-	-
71	051305200100	Ekiti State Sport Council	-		-	-
72	051305300100	Ekiti State Office Of Disability	-		-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-		-	-
74	051700100100	Ministry Of Education, Science And Technology	-		-	-
75	051700100400	Ekiti State Libabry Board	-		-	-
76	051700100500	Education Trust Funds	-		-	-
77	051700100600	State Universal Basic Education Board	-		-	-
78	051701000100	Agency For Adult And Non Formal Education	-		-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-		-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-		-	-
81	051705400100	Ekiti State Scholarship Board	-		-	-
82	051705500100	Ekiti State Teaching Service Commission	-		-	-
83	052100100100	Ministry Of Health And Human Services	-		-	-
84	052100200100	Ekiti State Health Insurance Scheme	-		-	-
85	052100300100	Primary Healthcare Development	-		-	-
86	052110200100	Hospital Management Board	-		-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT)	-		-	-
88	053500100100	Ministry Of Environment	-		-	-
89	053501600100	State Environmental Protection Agency	-		-	-
90	053505300100	Ekiti State Waste Management Board	-		-	-
91	055100100100	Ministry Of Local Government Affairs	-		-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-		-	-
93	055100300100	Bureau Of Rural And Community Development	-		-	-
						-
		TOTAL SOCIAL SECTOR	-		-	-
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-		-	-
	B	ECONOMIC SECTOR	-		-	-
	C	LAW AND JUSTICE SECTOR	-		-	-
	D	REGIONAL SECTOR	-		-	-
	E	SOCIAL SECTOR	-		-	-
		TOTAL (A)	-		-	-

NOTE 11 SALARIES AND WAGES (EMPLOYEES BENEFITS)

PERSONNEL COST (A)

SECTORS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
	₦	₦	₦	₦
ADMINISTRATION SECTOR	3,851,673,032.63	3,226,702,872.19	(624,970,160.44)	3,174,342,594.49
ECONOMIC SECTOR	2,656,967,981.22	3,951,483,405.42	1,294,515,424.20	2,622,593,852.72
LAW AND JUSTICE SECTOR	221,652,135.10	236,357,631.25	14,705,496.15	212,011,458.49
REGIONAL SECTOR	14,420,728.51	14,879,486.53	458,758.02	15,118,320.86
SOCIAL SECTOR	15,051,526,820.44	16,150,823,561.45	1,099,296,741.01	13,663,367,497.31
TOTAL (A)	21,796,240,697.90	23,580,246,956.84	1,784,006,258.94	19,687,433,723.87

PERSONNEL ANALYSIS (B)

	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
TOTAL NO OF EMPLOYEES AT THE BEGINNING OF THE YEAR	18,530	18,530	-	19,273
TOTAL NO OF EMPLOYEES EMPLOYED IN THE YEAR	895	895	-	433
TOTAL NO OF EMPLOYEES RETIRED/LEFT DURING THE YEAR	(324)	(324)	-	(1,176)
TOTAL NO OF EMPLOYEES AT THE END OF THE MID-YEAR	19,101	19,101	-	18,530

PERSONNEL ANALYSIS ©

S/N	MONTH	TOTAL NUMBER CIVIL SERVANT	AMOUNT(₦)	NUMBER SECONDARY SCHOOLS TEACHERS	AMOUNT(₦)	TOTAL NUMBER POLITICAL APPOINTEES	AMOUNT(₦)	TOTAL	AMOUNT(₦)
1	JANUARY	9649	776,364,661.61	8741	765,177,947.65	133	63,689,807.85	18523	1,605,232,417.11
2	FEBRUARY	9622	786,388,235.03	8725	763,855,165.04	153	69,705,464.09	18500	1,619,948,864.16
3	MARCH	9684	848,156,280.69	8686	796,368,568.24	155	64,895,052.94	18525	1,709,419,901.87
4	APRIL	9637	819,307,911.64	8670	757,836,492.55	155	62,202,634.29	18462	1,639,347,038.48
5	MAY	9607	817,084,813.92	8633	769,768,292.40	156	60,674,059.29	18396	1,647,527,165.61
6	JUNE	9644	811,324,688.77	8591	761,186,861.59	161	65,749,727.75	18396	1,638,261,278.11
7	JULY	9571	824,049,520.36	8567	765,715,841.94	162	63,156,163.45	18300	1,652,921,525.75
8	AUGUST	9539	849,722,115.36	8537	805,078,638.89	178	72,864,115.95	18254	1,727,664,870.20
9	SEPTEMBER	9623	876,008,917.83	8525	872,644,020.07	201	83,036,590.67	18349	1,831,689,528.57
10	OCTOBER	9614	880,460,129.08	8501	845,440,743.15	211	96,128,760.08	18326	1,822,029,632.31
11	NOVEMBER	9744	919,918,151.06	8473	842,477,700.00	239	100,308,186.14	18456	1,862,704,037.20
12	DECEMBER	9905	910,695,518.20	8941	857,484,662.97	255	98,285,799.91	19101	1,866,465,981.08
	TOTAL (A)		10,119,480,943.55		9,603,034,934.49		900,696,362.41		20,623,212,240.45

OTHERS:

LEAVE BONUS	712,058,003
PALLIATIVE	383,505,000.00
CORPERS ALLOWANCE	55,983,715.81
REPATRIATION	15,738,214.67
LOCUM/INTERN	5,743,523.68
TOTAL (B)	1,173,028,457.45
TOTAL SALARY DUE JAN - DEC.,2023 (A+B)	21,796,240,697.90

NOTE 12: SOCIAL BENEFITS & SOCIAL CONTRIBUTION

CODE	DETAILS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
		₦	₦	₦	₦
22010102	PENSION	7,222,677,460.14	7,261,027,305.85	38,349,845.71	6,579,770,264.43
22010101	GRATUITY	1,200,000,000.00	1,200,000,000.00	-	2,587,320,151.63
22010104	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	229,647,971.51	216,000,000.00	(13,647,971.51)	-
21020202	10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	215,494,326.73	289,700,000.00	74,205,673.27	209,455,420.77
22010103	DEATH BENEFIT				
21020202	5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	122,045,573.10	134,000,000.00	11,954,426.90	-
22020649	ACTUARIAL VALUATION	-	-	-	-
21020101	NON-REGULAR ALLOWANCE		-	-	
	TOTAL	8,989,865,331.48	9,100,727,305.85	110,861,974.37	9,376,545,836.83

NOTE 13: OVERHEAD COST

S/N	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
1	220201	TRAVEL & TRANSPORT- GENERAL	4,264,328,273.99	7,006,852,826.15	2,742,524,552.16	1,872,915,791.24
2	220202	UTILITIES-GENERAL	144,749,611.73	578,835,668.30	434,086,056.57	594,725,843.36
3	220203	MATERIALS & SUPPLIES-GENERAL	690,993,403.60	840,797,885.44	149,804,481.84	1,154,701,712.17
4	220204	MAINTENANCE SERVICES-GENERAL	1,711,428,412.84	1,581,509,839.94	(129,918,572.90)	696,778,243.07
5	220205	TRAINING GENERAL	518,974,372.65	1,113,168,346.08	594,193,973.43	402,687,400.72
6	220206	OTHER SERVICES- GENERAL	21,210,544,060.64	20,361,533,738.66	(849,010,321.98)	12,596,656,824.88
7	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL	572,727,127.66	599,206,886.80	26,479,759.14	961,567,367.60
8	220208	FUEL & LUBRICANTS- GENERAL	726,102,088.50	1,427,487,961.17	701,385,872.67	783,424,800.00
9	220209	FINANCIAL CHARGES- GENERAL	240,950.00	-	(240,950.00)	34,472,474.97
10	220210	MISCELLANEOUS EXPENSES GENERAL	4,896,387,998.75	6,325,231,856.31	1,428,843,857.56	3,338,385,067.33
		TOTAL	34,736,476,300.36	39,834,625,008.85	5,098,148,708.49	22,436,315,525.34
		GOVERNMENT HOUSE & PROTOCOL				
		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
		TOTAL	-			400,000,000.00
		GRAND TOTAL	34,736,476,300.36			22,036,315,525.34

NOTE 13: OVERHEAD COST

S/NO	ADMIN CODE	SECTORS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
1	A	ADMINISTRATION SECTOR	10,284,747,953.92	13,436,302,172.14	3,151,554,218.22	7,680,239,437.55
2	B	ECONOMIC SECTOR	22,046,185,220.12	23,785,902,827.86	1,739,717,607.74	13,394,565,997.15
3	C	LAW AND JUSTICE SECTOR	268,876,177.66	270,082,766.26	1,206,588.60	347,280,821.40
4	D	REGIONAL SECTOR	5,904,100.00	6,203,000.00	298,900.00	2,310,000.00
5	E	SOCIAL SECTOR	2,130,762,848.66	2,336,134,242.59	205,371,393.93	1,011,919,269.24
		TOTAL	34,736,476,300.36	39,834,625,008.85	5,098,148,708.49	22,436,315,525.34

NOTE 14: SUBVENTION/GRANTS TO TERTIARY INSTITUTIONS AND PARASTATALS

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
1	220401	GRANTS TO PARASTATALS	12,659,207,454.96	13,578,886,219.64	919,678,764.68	14,558,587,445.50
		TOTAL	12,659,207,454.96	13,578,886,219.64	919,678,764.68	14,558,587,445.50

		2018 SUBVENTION PAID IN JAN. - DEC., 2023		2018 SUBVENTION PAID IN JAN. - DEC., 2022
	EKSU	520,000,000.00		260,000,000.00
	COLLEGE IJERO	41,037,079.08		20,518,539.54
	EKSUTH	358,022,632.58		179,011,316.29
	BOUESTI	351,737,276.00		175,868,638.00
	CIVIL DEFENCE	-		583,333.00
	NIGERIAN LEGION	-		150,000.00
	JUDICIARY SER COMM	10,865,332.00		5,432,666.00
	JUDICIARY	79,753,549.00		77,103,546.00
	EKITI UNITED FOOTBALL	-		3,800,000.00
	TOTAL (B)	1,361,415,868.66		722,468,038.83
	Amount Due for the Year (A-B)	11,297,791,586.30		13,836,119,406.67

NOTE 15: SUBSIDIES

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
1						
		TOTAL	-	-	-	-

NOTE 16: DEPRECIATION CHARGES

S/NO	DETAILS	2023	2022	REF. NOTE
		₦	₦	
	PPE			
1	BUILDING	1,914,137,952.53	1,929,948,155.91	32
2	INFRASTRUCTURE	10,414,912,582.54	10,380,647,109.50	32
3	PLANT AND MACHINERY	289,873,496.15	319,271,063.00	32
4	TRANSPORTATION EQUIPMENT	2,068,487,337.00	2,155,410,561.03	32
5	OFFICE EQUIPMENT	1,393,869,051.03	1,557,004,415.33	32
6	FURNITURES AND FITTINGS	747,678,814.40	595,735,861.40	32
7	SPECIALISED ASSETS	146,902,482.13	156,801,900.14	32
	INVESTMENT PROPERTY:			
8	BUILDINGS	493,625,952.04	503,699,951.06	33
	TOTAL	17,469,487,667.82	17,598,519,017.38	

NOTE 17: IMPAIRMENT CHARGES

S/NO	DETAILS	2023	2022	REF. NOTE
		₦	₦	
	PPE			
1	BUILDING			
2	INFRASTRUCTURE			
3	PLANT AND MACHINERY			
4	TRANSPORTATION EQUIPMENT			
5	OFFICE EQUIPMENT			
6	FURNITURES AND FITTINGS			
7	SPECIALISED ASSETS			
	INVESTMENT PROPERTY			
8	BUILDINGS			
	INTANGIBLE ASSETS			
	INVESTMENTS			
	TOTAL	-	-	

NOTE 19: BAD DEBT CHARGES

S/NO	DETAILS	2023	2022	REF. NOTE
		₦	₦	
	FOREIGN BAD DEBT CHARGES			
	BILATERAL BAD DEBT CHARGES			
	MULTILATERALL BAD DEBT CHARGES			
	DOMESTIC BAD DEBT CHARGES			
	BAD DEBTS CHARGES - FEDERAL			
	BAD DEBTS CHARGES - STATES			
	BAD DEBTS CHARGES - LOCAL GOVERNMENTS			
	BAD DEBTS CHARGES - MDAS			
	BAD DEBTS CHARGES - COMMERCIAL DEBTS			
	BAD DEBTS CHARGES - OTHER DEBTS			
	TOTAL	-	-	

NOTE 20: PUBLIC DEBT CHARGES

		ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
CODE	DETAILS	2023	2023		2022
		₦	₦	₦	₦
	PUBLIC DEBT CHARGES:				
22020647	DEBTS SERVICES (JUDGEMENT DEBT)				644,654,687.94
22020645	10 Ekiti State IGR Contribution to Local Government Joint Account				170,945,438.38
22020901	FINANCIAL CHARGES				2,573,614,325.60
220206	ECOLOGICAL FUND				914,646,712.29
220602	DOMESTIC LOAN INTEREST CHARGES	5,447,127,289.28			10,128,262,369.27
220601	FOREIGN LOAN INTEREST CHARGES	318,985,369.86	14,000,313,446.40	8,234,200,787.26	349,327,586.82
	TOTAL (A)	5,766,112,659.14	14,000,313,446.40		14,781,451,120.30

NOTE 21: TRANSFER FROM OTHER GOVERNMENT ENTITIES

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
	10000000000	Administration Sector				
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	-	-	-	-
3	011100300100	Ekiti State Boundary Commission	-	-	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-
8	011101000100	Office Of Transformation And Strategy	-	-	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-	-	-
12	011103700100	Muslim Pilgrim Board	-	-	-	-
13	011103800100	Christian Pilgrim Board	-	-	-	-
14	011111200100	General Administration Department	-	-	-	-
15	011111300100	Ekiti State Pension Commission	-	-	-	-
16	011111300200	Pension Transition Arrangement Department	-	-	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-
18	011200100100	Ekiti State House Of Assembly	-	-	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-	-	-
23	014000100100	Ekiti State Auditor General Office	-	-	-	-
24	014000200100	Local Government Auditor General Office	-	-	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-
27	016101300200	Political And Economic Affairs	-	-	-	-
28	016101700100	Cabinet And Special Services	-	-	-	-
		TOTAL ADMINISTRATION SECTOR	-	-	-	-
					-	
	020000000000	ECONOMIC SECTOR				
29	021500100100	Ministry Of Agriculture And Food Security	-	-	-	-
30	021510200100	Agricultural Development Programme	-	-	-	-
31	021510900100	Ekiti State Forestry Commission	-	-	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-
34	022000100100	Ministry Of Finance	-	-	-	-
35	022000700100	Office Of The Accountant General	-	-	-	-

NOTE 21: TRANSFER FROM OTHER GOVERNMENT ENTITIES

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
36	022000701100	Central Internal Audit	-	-	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-
38	022000800200	Signage And Advertisement Agency	-	-	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-
41	022700700100	Job Creation And Employment Agency	-	-	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-	-	-
43	023100100100	Ekiti State Electricity Board	-	-	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-	-	-
45	023400100100	Ministry Of Works And Transportation	-	-	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-	-	-
50	023800200100	State Bureau Of Statistics	-	-	-	-
51	025000100100	Fiscal Responsibility Commission	-	-	-	-
52	025200100100	Ekiti State Water Coorporation	-	-	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-	-	-
55	025301000100	Ekiti State Housing Corporation	-	-	-	-
56	026000100100	Bureau Of Lands	-	-	-	-
57	026000100200	Office Of Surveyor General	-	-	-	-
58	026000100400	Urban Renewal Agency	-	-	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-
		TOTAL ECONOMIC SECTOR	-	-	-	-
	030000000000	LAW & JUSTICE SECTOR				
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	-	-	-	-
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	-	-	-	-
65	032600100300	Ekiti State Law Reform Commission		-	-	
		TOTAL LAW & JUSTICE SECTOR	-	-	-	-
	040000000000	REGIONAL SECTOR				
66	045102100100	Ministry Of Regional and Special Duties	-	-	-	-
67	045102100200	Serve EKS Steering Committee		-	-	
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	
		TOTAL REGIONAL SECTOR	-	-	-	-

NOTE 21: TRANSFER FROM OTHER GOVERNMENT ENTITIES

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	-	-	-	-
71	051305200100	Ekiti State Sport Council	-	-	-	-
72	051305300100	Ekiti State Office Of Disability	-	-	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-	-	-
75	051700100400	Ekiti State Libabry Board	-	-	-	-
76	051700100500	Education Trust Funds	-	-	-	-
77	051700100600	State Universal Basic Education Board	-	-	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	-
81	051705400100	Ekiti State Scholarship Board	-	-	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-	-	-
83	052100100100	Ministry Of Health And Human Services	-	-	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-
85	052100300100	Primary Healthcare Development	-	-	-	-
86	052110200100	Hospital Management Board	-	-	-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	-	-	-	-
88	053500100100	Ministry Of Environment	-	-	-	-
89	053501600100	State Environmental Protection Agency	-	-	-	-
90	053505300100	Ekiti State Waste Management Board	-	-	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-	-	-
		TOTAL SOCIAL SECTOR	-	-	-	-
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	-	-	-	-
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	-	-	-	-

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

SUPPL. NO		ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
		₦	₦	₦	
9A	Special Programmes/Projects	2,595,285,076.71	4,274,663,314.90	21,345,904.76	3,204,531,597.93
9B	Projects Financed by grants	1,658,032,333.43			2,553,862,258.67
	TOTAL	4,253,317,410.14	4,274,663,314.90	21,345,904.76	5,758,393,856.60

NOTE 22: GAIN /LOSS ON DISPOSAL OF ASSET

S/NO	DETAILS	2023	2022	REF. NOTE
		₦	₦	
	DISPOSAL OF PPE			
	DISPOSAL OF INVESTMENT PROPERTY			
	DISPOSAL OF INTANGIBLE ASSET			
	TOTAL			

NOTE 23: GAIN / LOSS ON EXCHANGE TRANSACTION

S/NO	DETAILS	2023	2022	REF. NOTE
		₦	₦	
	GAIN ON EXCHANGE TRANSACTION			
	LOSS ON EXCHANGE TRANSACTION			
	TOTAL			

NOTE 24: SHARE OF SURPLUS/(DEFICITS) IN ASSOCIATE/JOINT VENTURES

S/NO	DETAILS	2023	2022	REF. NOTE
		₦	₦	
	TOTAL			

NOTE 25: MINORITY INTEREST SHARE OF SURPLUS/(DEFICIT)

S/NO	DETAILS	2023	2022	REF. NOTE
		₦	₦	
	MINORITY INTEREST SHARE OF SURPLUS/(DEFICIT)			
	TOTAL			

NOTE 26: CASH AND CASH EQUIVALENT AS AT 31/12/2023

RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2023

S/NO	MDA	BANKS	ACCOUNT DETAILS	DECEMBER, 2023	DECEMBER, 2022
				CLOSING BALANCES ₦	CLOSING BALANCES ₦
1	Treasury	Access	E- PAYROLL MDAS	15,000.00	-
2	Treasury	Access	E- PAYROLL PENSION	35,367.23	-
3	Treasury	Access	EKSG TREASURY ACCOUNT	-	874,884,149.80
4	Treasury	Access	CSS	2,182,187,669.43	78,197,237.24
5	Treasury	Access	FAAC	-	3,539,917,238.33
6	Treasury	Access	HEALTH INTERVENTION	402,827,673.21	443,275,573.53
7	Treasury	Access	FAAC VAT	5,991,472.74	-
8	Treasury	Access	CAPITAL	2,560,104,424.65	-
9	Treasury	ECO	CAPITAL	-	418,230.93
10	Treasury	ECO	COVID - 19	49,935.00	-
11	Treasury	FIRST	ECOLOGICAL FUND	632,659,318.36	105,201,797.88
12	Treasury	FIRST	SOVEREIGN WEALTH	766,299,982.80	-
13	Treasury	HERITAGE	IGR	-	67,289,904.58
14	Treasury	KEYSTONE	IGR	2,000,083,796.66	83,796.66
15	Treasury	POLARIS	CRF	79,296,670.89	166,994,028.75
16	Treasury	PREMIUM TRUST	FAAC	44,594,327.86	(1,500,561,645.98)
17	Treasury	PREMIUM TRUST	IGR	2,696,241,870.35	684,195,478.60
18	Treasury	PREMIUM TRUST	TSA	6,476,380,528.53	-
19	Treasury	PREMIUM TRUST	CSS	2,000,003,500.00	-
20	Treasury	PROVIDUS	RESERVE	269,732.17	269,732.17
21	Treasury	STANBIC	CAPITAL	19,262.04	19,262.04
22	Treasury	STANBIC	IGR	25,350.60	-
23	Treasury	STERLING	RESERVE FUND	405,619.64	54,405,173.39
24	Treasury	STERLING	CSS REFUND	91,192,664.74	37,001,708.18
25	Treasury	STERLING	CACS REPAYMENT	95,068,974.69	128,037,068.04
26	Treasury	STERLING	CACS 2	28,596,851.57	28,596,851.57
27	Treasury	STERLING	VAT	15,493,645.42	131,447,749.93
28	Treasury	STERLING	CAPITAL	2,064,454,891.98	364,456,351.33
29	Treasury	STERLING	OJA OBA	31,449,129.89	26,835,929.89
30	Treasury	STERLING	TSA RESERVE	18,098,140.65	18,098,140.65
31	Treasury	STERLING	SEVERANCE	3,873,992.08	5,885,716.48
32	Treasury	STERLING	IGR EXPENDITURE	2,046,546,852.44	61,115.12
33	Treasury	UBA	CAPITAL	-	5,679,204.11
34	Treasury	UBA	FURNITURE ALLOWANCE	5,861,731.85	5,459,824.47
35	Treasury	UBA	IGR EXPENDITURE	-270.41	-202.88
36	Treasury	UBA	COVID - 19 PANDEMIC	350.00	350.00
37	Treasury	UBA	SOVEREIGN WEALTH	1,002,000,187.75	-
38	Treasury	UNION	CAPITAL	64,901.02	64,901.59
39	Treasury	UNION	LAPTOP REPAYMENT	3,988,253.69	-
40	Treasury	UNITY	IGR EXPENDITURE	2,001,261,214.80	1,261,214.28
41	Treasury	UNITY	UNSERVICEABLE VEHICLES	-	3.41
42	Treasury	UNITY	SURWASH	1,001,170,477.00	-
43	Treasury	WEMA	NG CARES	815,961,174.47	106,110.23
44	Treasury	WEMA	EKSG REMMITTANCE	105.75	59.75

NOTE 26: CASH AND CASH EQUIVALENTS AS AT 31/12/2023

RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2023

				DECEMBER, 2023	DECEMBER, 2022
45	Treasury	WEMA	INTEREST	403,967.36	403,967.36
46	Treasury	WEMA	ODUA SHARES	65,780.85	479,955.89
47	Treasury	WEMA	OJA-OBA MODERN MARKET	1,904.00	1,904.00
48	Treasury	WEMA	UNICEF GCC	1,883.38	1,883.38
49	Treasury	WEMA	SFTAS	31,488,923.45	16,541,614.59
50	Treasury	ZENITH	CRF	5,351,180.02	5,361,180.02
51	Treasury	ZENITH	IGR EXPENDITURE	208.75	-
			TOTAL	29,109,888,619.35	5,290,372,559.31

				2023	2022
1	Treasury	ACCESS	DRV LICENCE	-	599,900.00
2	Treasury	ACCESS	LEGAL FEE	258,931.21	258,931.21
3	Treasury	ACCESS	EKSG CONS REV ACCOUNT	11,983,731.85	499,044.05
4	Treasury	ECO	EKSG IGR COLLECTION ACCOUNT	-	515,653.81
5	Treasury	FCMB	EKSG PAYDIRECT ACCT WHT/ STAMP DUTY	9,051,862.29	113,083,176.93
6	Treasury	FIDELITY	EKSG REVENUE ACCOUNT	17,615,751.42	17,615,751.42
7	Treasury	FIDELITY	EKSG TAXI & BUS FEES	1,236,446.25	1,236,446.25
8	Treasury	FIRST	EKSG REVENUE ACCOUNT	-	2,966,325.00
9	Treasury	FIRST	EKSG IGR CONSUL ACCT	-	250,650.00
10	Treasury	FIRST	EKSG PLATE NUMBER	7,609,365.36	-
11	Treasury	FIRST	EKSG CONSOLIDATED IGR ACCOUNT	101,791,898.11	3,627,165.59
12	Treasury	FIRST	EKSG BIRTS/SHF	4,491,752.99	
13	Treasury	FIRST	EKSG REVENUE ACCOUNT	(4,481,325.00)	
14	Treasury	HERITAGE	COMM DEVELOPMENT	-	95,626,529.55
15	Treasury	HERITAGE	EKSG CONSOLIDATED IGR ACCOUNT	-	96,803,894.17
16	Treasury	KEYSTONE	EKS IGR COLLECTION ACCOUNT	168,228.16	300,162.74
17	Treasury	POLARIS	EKSG IGR REMITTANCE	735,991.92	712,213.55
18	Treasury	POLARIS	EKSG VEHICLE REG	45,670.88	45,670.88
19	Treasury	POLARIS	EKSG IGR PAYDIRECT	59,172,086.08	38,759,423.99
20	Treasury	PROVIDUS	EKSG IGR CONSOLIDATED	253,490,900.14	21,342,101.12
21	Treasury	STANBIC IBTC	EKSG IGR CENTRAL REMIT ACCOUNT	4,769,871.16	4,456,359.51
22	Treasury	STERLING	EKSG IGR E-PAY ACCOUNT	-	1.00
23	Treasury	UBA	EKSG GOVT. CONS. IGR	33,483,519.08	10,183,480.13
24	Treasury	UNION	EKSG TIPPER	958.25	-
25	Treasury	UNION	EKSG INTERSWITCH PAYDIRECT IGR	2,946,539.52	-
26	Treasury	UNION	EKSG HOUSING DEBT RECOVERY	27,184,626.00	-
27	Treasury	WEMA	REVENUE E-PAY ACCOUNT	2,122,288.48	3,123,325.73
28	Treasury	WEMA	EKSG TRYCIRCLE/AKOTO	381,363.95	381,417.95
29	Treasury	ZENITH	EKSG IGR ACCOUNT	-	796,423.99
30	Treasury	ZENITH	EKSG IGR DISTRI ACCT	13,524,421.50	8,592,344.15
		TOTAL ©	TOTAL	547,584,879.60	421,776,392.72

NOTE 26: CASH AND CASH EQUIVALENT AS AT 31/12/2023

RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2023

				DECEMBER, 2023	DECEMBER, 2022
RECONCILED CASH BOOK BALANCES OF MDAs AS AT 31/12/2023					
		MDA		2023	2022
1		EDUCATION TRUST FUND		2,840,823.76	8,642,708.23
2		SUBEB		2,291,209,653.99	2,391,395,284.40
		TOTAL		2,294,050,477.75	2,400,037,992.63

NOTE 26: CASH AND CASH EQUIVALENT AS AT 31/12/2023

RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2023

				DECEMBER, 2023	DECEMBER, 2022
RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (PFMU)					
				2023	2022
		BALANCE B/F		1,592,621,549.97	1,557,685,836.44
	ADD:	TOTAL LOAN RECEIVED DURING THE		<u>14,370,926,566.51</u>	<u>7,270,698,725.78</u>
				15,963,548,116.48	8,828,384,562.22
	LESS:	AMOUNT UTILIZED DURING THE YEAR		(9,406,574,388.49)	(7,235,763,012.25)
		CLOSING BALANCE		<u>6,556,973,727.99</u>	<u>1,592,621,549.97</u>
				-	

RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (SDG)

				2023	2022
		BALANCE B/F		303,749.41	560,005.69
	ADD:	TOTAL LOAN RECEIVED DURING THE		<u>-</u>	<u>100,000.00</u>
				303,749.41	660,005.69
	LESS:	AMOUNT UTILIZED DURING THE YEAR		-	(356,256.28)
		CLOSING BALANCE		<u>303,749.41</u>	<u>303,749.41</u>

NOTE 26: CASH AND CASH EQUIVALENT AS AT 31/12/2023

RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2023

				DECEMBER, 2023	DECEMBER, 2022
RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (MINISTRY OF HEALTH)					
				2023	2022
		BALANCE B/F		79,906,350.52	875,489,199.64
	ADD:	TOTAL LOAN RECEIVED DURING THE		<u>74,643,760.00</u>	<u>17,382,450.00</u>
				154,550,110.52	892,871,649.64
	LESS:	AMOUNT UTILIZED DURING THE YEAR		(150,271,294.15)	(812,965,299.12)
		CLOSING BALANCE		4,278,816.37	79,906,350.52

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

				2023	2022
		BALANCE B/F		209,691,007.35	236,524,213.50
	ADD:	TOTAL LOAN RECEIVED DURING THE		<u>424,920,867.15</u>	<u>170,893,633.00</u>
				634,611,874.50	407,417,846.50
	LESS:	AMOUNT UTILIZED DURING THE YEAR		(331,069,728.16)	(197,726,839.15)
		CLOSING BALANCE		303,542,146.34	209,691,007.35
					-

DOLLAR ACCOUNT				2023	2022
S/NO				AMOUNT (\$)	AMOUNT (\$)
1	Treasury	WEMA	COVID-19 DOLLAR	100	100
2	Treasury	UNITY	SURWASH	999,836	-
		TOTAL		999,936	100
		TOTAL (B) NAIRA VALUE 100 *N897.60		897,542,177.00	44,808.00

NOTE: The Closing Rate of dollar to Naira was N897.60 as at 31st December, 2023

		TOTAL CASH BOOK BALANCES		39,714,164,593.81	9,994,754,409.91
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NOTE 29 A : INVENTORIES

S/NO	CLASSIFICATION BY FUNCTION	AS AT 31/12/2023	AS AT 31/12/2022	REF. NOTE
		₦	₦	
1	ENGINEERING STORES	-		
2	MEDICAL STORES	465,000.00	620,000.00	
3	INDUSTRIAL & CHEMICAL STORES	-		
4	AMMUNITIONS	-		
5	FUEL & LUBRICANTS	-		
6	AGRICULTURAL INPUTS	-		
7	FARM STOCK	-		
8	SCHOLASTIC MATERIALS	-		
9	STATIONERIES STORES	4,932,912.60	241,241.28	
10	PRINTED MATERIALS	91,710,412.68	95,339,500.00	
11	BUILDING MATERIALS	-		
12	STRATEGIC STOCK PILES	-		
13	UNISSUED CURRENCY	-		
14	STAMPS & OTHER POSTAL SERVICES SUPPLIES HELD FOR SALE	15,750.00	21,000.00	
15	PROPERTY HELD FOR SALE	391,000.00	391,000.00	
16	AIRCRAFT SPARE STORE	-		
17	COMPUTER/INFORMATION TECHNOLOGY STORE	9,111.11		
18	PROVISIONAL STORE	800,000.00		
19	EQUIPMENT STORE	1,511,127.92	462,000.00	
20	PROJECTS STORE (IPPIS, GIFMIS, IPSAS , ETC)	-	-	
21	ELECTRICAL/ELECTRONIC STORE	-	28,000.00	
22	GRAINS STORE	-		
23	PERISHABLE STORE	-		
24	MOTOR SPARE STORE	-		
25	RAIL SPARE STORE	-		
26	SHIP SPARE STORE	-		
27	FURNITURE STORE	-		

28	PLANT/ EQUIPMENT STORE	-	
29	PLANT/ EQUIPMENT SPARE STORE	-	
30	ANIMAL FEED STORE	-	
31	VETERINARY STORE	-	
32	CLASS WARE/APPARATUS STORE	-	
33	LABORATORY EQUIPMENT STORE	-	
34	UNIFORM STORE	734,000.00	
35	OTHER STOCKS	-	
36	WORK-IN-PROGRESS (INVENTORIES UNDER CONSTRUCTION)	-	
		-	
	TOTAL	100,569,314.31	97,102,741.28

NOTE 29 B : INVENTORIES BY SECTOR

S/NO	CLASSIFICATION BY SECTORS	AS AT 31/12/2023	AS AT 31/12/2022	REF. NOTE
		₦	₦	
	ADMINISTRATION SECTOR	1,725,000.00		
	ECONOMIC SECTOR	89,813,094.31		
	LAW AND JUSTICE SECTOR	-		
	REGIONAL SECTOR	-		
	SOCIAL SECTOR	9,031,220.00		
	TOTAL	100,569,314.31		

NOTE 30: LONG TERM LOANS

S/NO	DETAILS	AS AT 31/12/2023	AS AT 31/12/2022	REF. NOTE
		₦	₦	₦
1	DOMESTIC LOAN			
	LOAN TO LOCAL GOVERNMENTS			
2	FOREIGN LOAN			
	TOTAL	-	-	

NOTE 31: INVESTMENTS

S/NO		AS AT 31/12/2023	AS AT 31/12/2023	AS AT 31/12/2022	REF. NOTES
	LOCAL INVESTMENTS	₦		₦	
1	STOCKS (SHARES IN QUOTED COMPANIES):			826,947,249.50	
	OKOMU OIL	26,000,000.00			
	MTN NIG. COMM	140,708,040.00			
	STANBIC	4,109,350.00			
	WEMA BANK - Reconstruction	745,158,730.50			
	ZENITH	69,876,480.00			
	GTHC	14,897,871.98			
	WEMA BANK	88,979,809.52			
	OANDO	11,550,000.00			
	Total Stocks Value	1,101,280,282.00	1,101,280,282.00		
2	IKUN EKITI DIARY FARM & PRODUCTIONS (ASSOCIATE)		988,244,342.00	988,244,342.00	
3	IRE CLAY PRODUCTS LTD (ASSCIATE)		186,900,000.00	186,900,000.00	
	TOTAL		2,276,424,624.00	2,002,091,591.50	

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

NOTE 32A									
	LAND	BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT(FIXED ASSET GENERAL)	OFFICE EQUIPMENT	FURNITURES & FITTINGS	SPECIALISED ASSET	TOTAL PPE
DEPRECIATION RATE	0%	2%	5%	10%	20%	25%	20%	10%	
	₦	₦	₦	₦	₦	₦	₦	₦	₦
COST AS AT 1/1/2023	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	258,610,453,489.02
ADDITION DURING THE YEAR	79,752,610.75	1,139,437,987.06	11,065,956,570.30	25,295,394.54	1,720,794,440.88	904,462,958.11	1,355,450,626.40	57,807,720.00	16,348,958,308.04
WIP COMPLETED (CLASSIFIED)	-	-	9,019,979,602.72	-	-	-	-	-	9,019,979,602.72
DISPOSAL	-	-	-	-	-	-	-	-	-
REVALUATION SURPLUS	-	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	-	74,334,089,485.59
COST AS AT 31/12/2023	21,264,285,261.23	95,706,897,626.74	217,318,231,253.47	2,898,734,961.54	10,342,436,685.00	5,575,476,204.11	3,738,394,072.01	1,469,024,821.28	358,313,480,885.37
DEPRECIATION:									-
DEPRECIATION AS AT 01/01/2023	-	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	91,428,908,551.91
DEPRECIATION CHARGE FOR THE PERIOD	-	1,914,137,952.53	10,414,912,582.54	289,873,496.15	2,068,487,337.00	1,393,869,051.03	747,678,814.40	146,902,482.13	16,975,861,715.78
DISPOSAL	-	-	-	-	-	-	-	-	-
ACCUMULATED DEP. AS AT 31/12/2023	-	32,092,225,124.89	55,472,406,662.24	1,702,223,019.34	9,206,004,728.97	6,309,612,237.96	3,318,594,112.02	303,704,382.27	108,404,770,267.69
CARRYING AMOUNT (NBV) AS AT 31/12/2023	21,264,285,261.23	93,792,759,674.20	206,903,318,670.94	2,608,861,465.39	8,273,949,348.00	4,181,607,153.08	2,990,715,257.61	1,322,122,339.15	341,337,619,169.59
WIP		1,038,506,334.08	16,058,752,094.57				100,000,000.00		17,197,258,428.65
CARRYING AMOUNT (NBV) AS AT 31/12/2022	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	258,610,453,489.02

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

S/NO		CLASSIFICATION	DETAILS	AMOUNT	TOTAL
				₦	₦
	BAL BF	BUILDING	EYITAYO HOUSING ESTATE (FOUNTAIN HOLDING)	123,662,860.00	
			MDAs	914,843,474.08	
					1,038,506,334.08
		INFRASTRUCTURE	MDAs	16,058,752,094.57	
					16,058,752,094.57
		FURNITURE AND FITTINGS	MDAs	100,000,000.00	
					100,000,000.00
			GRAND TOTAL		17,197,258,428.65

NOTE 33: INVESTMENT PROPERTY

	NOTE 33A
	LAND & BUILDING
DEPRECIATION RATE	2%
	₦
COST AS AT 1/1/2023	22,523,420,102.10
ADDITION DURING THE YEAR	-
DISPOSAL	-
REVALUATION SURPLUS	2,157,877,500.00
COST AS AT 31/12/2023	24,681,297,602.10
DEPRECIATION:	
DEPRECIATION AS AT 01/01/2023	2,661,577,451.06
DEPRECIATION CHARGE FOR THE PERIOD	493,625,952.04
DISPOSAL	
ACCUMULATED DEP. AS AT 31/12/2023	3,155,203,403.10
CARRYING AMOUNT (NBV) AS AT 31/12/2023	24,187,671,650.05
CARRYING AMOUNT (NBV) AS AT 31/12/2022	22,523,420,102.10

NOTE 33B: DETAILS OF INVESTMENT PROPERTIES

S/NO	DETAILS	AMOUNT	AMOUNT
		2023	2022
		₦	₦
1	ALAGBAKA LAND, AKURE	50,000,000.00	50,000,000.00
2	FOUNTAIN COURT, OJU OLOBUN, LAGOS	2,621,000,000.00	2,621,000,000.00
3	OBA ADEJUYIGBE BUILDERS MARKET	188,000,000.00	188,000,000.00
4	IKOGOSI WARM SPRING RESORT	503,200,000.00	503,200,000.00
5	FOUNTAIN HOTEL, ADO EKITI	151,650,000.00	151,650,000.00
6	EKITI HOUSE, WUSE ABUJA	8,870,000,000.00	8,870,000,000.00
7	15 MILVERTON ROAD HOUSE	3,137,000,000.00	3,137,000,000.00
8	OBAFEMI AWOLOWO CIVIC AND CONFERENCE CENTRE	3,330,000,000.00	3,330,000,000.00
9	EKITI PARAPO PAVELION	2,072,000,000.00	2,072,000,000.00
10	ARCHBISHOP ADEILOYE ABIODUN HALL	168,000,000.00	168,000,000.00
11	ILASA YAM CONDITION FACILITY	133,000,000.00	133,000,000.00
12	MINISTRY OF AGRICULTURE	6,169,025,053.16	4,011,147,553.16
	GRAND TOTAL	27,392,875,053.16	25,234,997,553.16
	TOTAL INVESTMENT PROPERTY	27,392,875,053.16	25,234,997,553.16
	LESS: LAND	(50,000,000.00)	(50,000,000.00)
	DEPRECIABLE VALUE	27,342,875,053.16	25,184,997,553.16
	LESS: DEPRECIATION	(3,155,203,403.10)	(2,661,577,451.06)
	CARRYING AMOUNT (NBV) AS AT 31/12/2023	24,187,671,650.06	22,523,420,102.10

NOTE 34: SCHEDULE OF AMORTIZATION

	GOODWILL	PATENT	SOFTWARE	TRADEMARK	COPYRIGHT	OTHERS	TOTAL
RATE							
	₦	₦	₦	₦	₦	₦	₦
COST AS AT 1/1/2023							-
ADDITION DURING THE YEAR							-
WIP COMPLETED (CLASSIFIED)							-
DISPOSAL							-
REVALUATION SURPLUS/ DEFICIT							-
COST AS AT 31/12/2023	-	-	-	-	-	-	-
DEPRECIATION:							-
DEPRECIATION AS AT 01/01/2023	-						-
CHARGE FOR THE PERIOD	-						-
DISPOSAL	-						-
ACCUMULATED DEP. AS AT 31/12/2023	-						-
CARRYING AMOUNT (NBV) AS AT 31/12/2023	-	-	-	-	-	-	-
AS AT 31/12/2022							

NOTE 35: DEPOSITS (CONTRACT RETENTION FEES)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	ACTUAL 2022
	10000000000	Administration Sector	₦	₦
1	011100100100	Government House And Protocol	-	-
2	011100100200	Deputy Governor's Office	-	-
3	011100300100	Ekiti State Boundary Commission	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-
8	011101000100	Office Of Transformation And Strategy	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-
12	011103700100	Muslim Pilgrim Board	-	-
13	011103800100	Christian Pilgrim Board	-	-
14	011111200100	General Admsitration Department	-	-
15	011111300100	Ekiti State Pension Commission	-	-
16	011111300200	Pension Transition Arrangement Department	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-
18	011200100100	Ekiti State House Of Assembly	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-
23	014000100100	Ekiti State Auditor General Office	-	-
24	014000200100	Local Government Auditor General Office	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-
27	016101300200	Political And Economic Affairs	-	-
28	016101700100	Cabinet And Special Services	-	-
		TOTAL ADMINISTRATION SECTOR	-	-
	02000000000	ECONOMIC SECTOR		
29	021500100100	Ministry Of Agriculture And Food Security	-	-
30	021510200100	Agricultural Development Programme	-	-
31	021510900100	Ekiti State Forestry Commission	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-
34	022000100100	Ministry Of Finance	-	-
35	022000700100	Office Of The Accountant General	-	-

NOTE 35: DEPOSITS (CONTRACT RETENTION FEES)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	ACTUAL 2022
			₦	₦
36	022000701100	Central Internal Audit	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-
38	022000800200	Signage And Advertisement Agency	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-
41	022700700100	Job Creation And Employment Agency	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-
43	023100100100	Ekiti State Electricity Board	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-
45	023400100100	Ministry Of Works And Transportation	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-
50	023800200100	State Bureau Of Statistics	-	-
51	025000100100	Fiscal Responsibility Commission	-	-
52	025200100100	Ekiti State Water Corporation	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-
55	025301000100	Ekiti State Housing Corporation	-	-
56	026000100100	Bureau Of Lands	-	-
57	026000100200	Office Of Surveyor General	-	-
58	026000100400	Urban Renewal Agency	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-
		TOTAL ECONOMIC SECTOR	-	-
	030000000000	LAW & JUSTICE SECTOR		
60	031800100100	The Judiciary		
61	031801100100	Ekiti State Judicial Service Commission		
62	032600000000	Ministry Of Justice	-	-
63	032600100100	Ekiti State Citizen's Right		
64	032600100200	Office Of Public Defender	-	-
65	032600100300	Ekiti State Law Reform Commission		
		TOTAL LAW & JUSTICE SECTOR	-	-
	040000000000	REGIONAL SECTOR		
66	045102100100	Ministry Of Regional and Special Duties	-	-
67	045102100200	Serve EKS Steering Committee		
68	045102100300	Serve EKS		
69	045102100400	Subvention To Dawn Commission		
		TOTAL REGIONAL SECTOR	-	-

NOTE 35: DEPOSITS (CONTRACT RETENTION FEES)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	ACTUAL 2022
			₦	₦
	050000000000	SOCIAL SECTOR		
70	051300100100	Ministry Of Youth And Sport Development	-	-
71	051305200100	Ekiti State Sport Council	-	-
72	051305300100	Ekiti State Office Of Disability	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-
75	051700100400	Ekiti State Libabry Board	-	-
76	051700100500	Education Trust Funds	-	-
77	051700100600	State Universal Basic Education Board	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-
81	051705400100	Ekiti State Scholarship Board	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-
83	052100100100	Ministry Of Health And Human Services	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-
85	052100300100	Primary Healthcare Development	-	-
86	052110200100	Hospital Management Board	-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSD	-	-
88	053500100100	Ministry Of Environment	-	-
89	053501600100	State Environmental Protection Agency	-	-
90	053505300100	Ekiti State Waste Management Board	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-
				-
		TOTAL SOCIAL SECTOR	-	-
		SUMMARY BY SECTOR		
	A	ADMINISTRATION SECTOR	-	-
	B	ECONOMIC SECTOR	-	-
	C	LAW AND JUSTICE SECTOR	-	-
	D	REGIONAL SECTOR	-	-
	E	SOCIAL SECTOR	-	-
		TOTAL (A)	-	-

NOTE 36: SHORT TERM LOANS AND DEBTS

	BANK OVERDRAFT			REF. NOTE
	DETAILS	2023	2022	
		₦	₦	
	BALANCE BROUGHT FORWARD			
	ADD:			
	ADDITION DURING THE YEAR			
	ACCUMMULATED INTEREST/CHARGES			
	SUB TOTAL (A)			
	LESS:			
	REPAYMENT FOR THE YEAR			
	ACCUMMULATED INTEREST/CHARGES PAID IN THE YEAR.			
	LOAN RECLASSIFICATION			
	SUB TOTAL (B)			
	CLOSING BALANCE AS AT 31ST DECEMBER (A-B)			
	TOTAL	-	-	

NOTE 37: UNREMITTED DEDUCTIONS

		2023	2022
DETAILS		N	N
UNREMITTED DEDUCTIONS FROM SALARY:			-
NHIS	-	-	-
CONTRIBUTORY PENSION SCHEME		-	-
UNION DUES		-	-
COOPERATIVE SOCIETY		2,119,834,891.31	-
NATIONAL HOUSING FUND		-	-
LOAN DEDUCTIONS		450,602,945.83	-
SUB-TOTAL		2,570,437,837.14	-
TOTAL		2,570,437,837.14	-

NOTE 38: PAYABLES BY NATURE

				REF. NOTE
	DETAILS	2023	2022	
		₦	₦	
	PERSONNEL EMOLUMENTS	1,975,862,698.45	3,939,940,052.15	
	PENSION AND GRATUITY	12,405,487,233.24	13,699,329,574.27	
	PROFESSIONAL FEES	-		
	GOOD AND SERVICES	-		
	UTILITIES	-		
	CONTRACTORS ARREARS	2,321,883,049.40	1,377,300,579.14	
	OTHERS (JUDGEMENT DEBT)	384,263,649.60	398,263,649.60	
	TOTAL	17,087,496,630.69	19,414,833,855.16	

NOTE 38: PAYABLES BY MDAs

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	ACTUAL 2022
			N	N
	10000000000	Administration Sector		
1	011100100100	Government House And Protocol	-	-
2	011100100200	Deputy Governor's Office	-	-
3	011100300100	Ekiti State Boundary Commission	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-
8	011101000100	Office Of Transformation And Strategy	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-
12	011103700100	Muslim Pilgrim Board	-	-
13	011103800100	Christian Pilgrim Board	-	-
14	011111200100	General Admsitration Department	-	-
15	011111300100	Ekiti State Pension Commission	-	-
16	011111300200	Pension Transition Arrangement Department	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-
18	011200100100	Ekiti State House Of Assembly	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-
23	014000100100	Ekiti State Auditor General Office	-	-
24	014000200100	Local Government Auditor General Office	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-
27	016101300200	Political And Economic Affairs	-	-
28	016101700100	Cabinet And Special Services	-	-
		TOTAL ADMINISTRATION SECTOR	-	-
	020000000000	ECONOMIC SECTOR		
29	021500100100	Ministry Of Agriculture And Food Security	-	-
30	021510200100	Agricultural Development Programme	-	-
31	021510900100	Ekiti State Forestry Commission	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-
34	022000100100	Ministry Of Finance	-	-
35	022000700100	Office Of The Accountant General	-	-

NOTE 38: PAYABLES BY MDAs

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	ACTUAL 2022
			N	N
36	022000701100	Central Internal Audit	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-
38	022000800200	Signage And Advertisement Agency	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-
41	022700700100	Job Creation And Employment Agency	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-
43	023100100100	Ekiti State Electricity Board	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-
45	023400100100	Ministry Of Works And Transportation	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-
50	023800200100	State Bureau Of Statistics	-	-
51	025000100100	Fiscal Responsibility Commission	-	-
52	025200100100	Ekiti State Water Cooperation	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-
55	025301000100	Ekiti State Housing Corporation	-	-
56	026000100100	Bureau Of Lands	-	-
57	026000100200	Office Of Surveyor General	-	-
58	026000100400	Urban Renewal Agency	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-
		TOTAL ECONOMIC SECTOR	-	-
	030000000000	LAW & JUSTICE SECTOR		
60	031800100100	The Judiciary		
61	031801100100	Ekiti State Judicial Service Commission		
62	032600000000	Ministry Of Justice	-	-
63	032600100100	Ekiti State Citizen's Right		
64	032600100200	Office Of Public Defender	-	-
65	032600100300	Ekiti State Law Reform Commission		
		TOTAL LAW & JUSTICE SECTOR	-	-
	040000000000	REGIONAL SECTOR		
66	045102100100	Ministry Of Regional and Special Duties	-	-
67	045102100200	Serve EKS Steering Committee		
68	045102100300	Serve EKS		
69	045102100400	Subvention To Dawn Commission		
		TOTAL REGIONAL SECTOR	-	-

NOTE 38: PAYABLES BY MDAs

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	ACTUAL 2022
			N	N
	050000000000	SOCIAL SECTOR		
70	051300100100	Ministry Of Youth And Sport Development	-	-
71	051305200100	Ekiti State Sport Council	-	-
72	051305300100	Ekiti State Office Of Disability	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-
75	051700100400	Ekiti State Libabry Board	-	-
76	051700100500	Education Trust Funds	-	-
77	051700100600	State Universal Basic Education Board	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-
81	051705400100	Ekiti State Scholarship Board	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-
83	052100100100	Ministry Of Health And Human Services	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-
85	052100300100	Primary Healthcare Development	-	-
86	052110200100	Hospital Management Board	-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	-	-
88	053500100100	Ministry Of Environment	-	-
89	053501600100	State Environmental Protection Agency	-	-
90	053505300100	Ekiti State Waste Management Board	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-
				-
		TOTAL SOCIAL SECTOR	-	-
		SUMMARY BY SECTOR		
	A	ADMINISTRATION SECTOR	-	-
	B	ECONOMIC SECTOR	-	-
	C	LAW AND JUSTICE SECTOR	-	-
	D	REGIONAL SECTOR	-	-
	E	SOCIAL SECTOR	-	-
		TOTAL (A)	-	-

NOTE 39: SHORT TERM PROVISIONS

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	ACTUAL 2022
			₦	₦
	10000000000	Administration Sector		
1	011100100100	Government House And Protocol	-	-
2	011100100200	Deputy Governor's Office	-	-
3	011100300100	Ekiti State Boundary Commission	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-
8	011101000100	Office Of Transformation And Strategy	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-
12	011103700100	Muslim Pilgrim Board	-	-
13	011103800100	Christian Pilgrim Board	-	-
14	011111200100	General Admsitration Department	-	-
15	011111300100	Ekiti State Pension Commission	-	-
16	011111300200	Pension Transition Arrangement Department	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-
18	011200100100	Ekiti State House Of Assembly	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-
23	014000100100	Ekiti State Auditor General Office	-	-
24	014000200100	Local Government Auditor General Office	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-
27	016101300200	Political And Economic Affairs	-	-
28	016101700100	Cabinet And Special Services	-	-
		TOTAL ADMINISTRATION SECTOR	-	-
	020000000000	ECONOMIC SECTOR		
29	021500100100	Ministry Of Agriculture And Food Security	-	-
30	021510200100	Agricultural Development Programme	-	-
31	021510900100	Ekiti State Forestry Commission	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-
34	022000100100	Ministry Of Finance	-	-
35	022000700100	Office Of The Accountant General	-	-
36	022000701100	Central Internal Audit	-	-

NOTE 39: SHORT TERM PROVISIONS

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	ACTUAL 2022
			₦	₦
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-
38	022000800200	Signage And Advertisement Agency	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-
41	022700700100	Job Creation And Employment Agency	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-
43	023100100100	Ekiti State Electricity Board	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-
45	023400100100	Ministry Of Works And Transportation	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-
50	023800200100	State Bureau Of Statistics	-	-
51	025000100100	Fiscal Responsibility Commission	-	-
52	025200100100	Ekiti State Water Cooperation	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-
55	025301000100	Ekiti State Housing Corporation	-	-
56	026000100100	Bureau Of Lands	-	-
57	026000100200	Office Of Surveyor General	-	-
58	026000100400	Urban Renewal Agency	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-
		TOTAL ECONOMIC SECTOR	-	-
	030000000000	LAW & JUSTICE SECTOR		
60	031800100100	The Judiciary		
61	031801100100	Ekiti State Judicial Service Commission		
62	032600000000	Ministry Of Justice	-	-
63	032600100100	Ekiti State Citizen's Right		
64	032600100200	Office Of Public Defender	-	-
65	032600100300	Ekiti State Law Reform Commission		
		TOTAL LAW & JUSTICE SECTOR	-	-
	040000000000	REGIONAL SECTOR		
66	045102100100	Ministry Of Regional and Special Duties	-	-
67	045102100200	Serve EKS Steering Committee		
68	045102100300	Serve EKS		
69	045102100400	Subvention To Dawn Commission		
		TOTAL REGIONAL SECTOR	-	-

NOTE 39: SHORT TERM PROVISIONS

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	ACTUAL 2022
			₦	₦
	050000000000	SOCIAL SECTOR		
70	051300100100	Ministry Of Youth And Sport Development	-	-
71	051305200100	Ekiti State Sport Council	-	-
72	051305300100	Ekiti State Office Of Disability	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-
75	051700100400	Ekiti State Libabry Board	-	-
76	051700100500	Education Trust Funds	-	-
77	051700100600	State Universal Basic Education Board	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-
81	051705400100	Ekiti State Scholarship Board	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-
83	052100100100	Ministry Of Health And Human Services	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-
85	052100300100	Primary Healthcare Development	-	-
86	052110200100	Hospital Management Board	-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	-	-
88	053500100100	Ministry Of Environment	-	-
89	053501600100	State Environmental Protection Agency	-	-
90	053505300100	Ekiti State Waste Management Board	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-
		TOTAL SOCIAL SECTOR	-	-
		SUMMARY BY SECTOR		
	A	ADMINISTRATION SECTOR	-	-
	B	ECONOMIC SECTOR	-	-
	C	LAW AND JUSTICE SECTOR	-	-
	D	REGIONAL SECTOR	-	-
	E	SOCIAL SECTOR	-	-
		TOTAL (A)	-	-

NOTE 40: CURRENT PORTION OF BORROWING

DETAILS					BALANCE C/D
					₦
DOMESTIC LOAN			-		5,770,926,124.37
FOREIGN LOAN	-	-	-	-	1,793,111,525.73
TOTAL					7,564,037,650.10

NOTE 41: PUBLIC FUNDS

				REF. NOTE
	DETAILS	2023	2022	
		₦	₦	
	TOTAL	-	-	

NOTE 42: LONG TERM PROVISIONS

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	ACTUAL 2022
	10000000000	Administration Sector	₦	₦
1	011100100100	Government House And Protocol	-	-
2	011100100200	Deputy Governor's Office	-	-
3	011100300100	Ekiti State Boundary Commission	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-
8	011101000100	Office Of Transformation And Strategy	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-
12	011103700100	Muslim Pilgrim Board	-	-
13	011103800100	Christian Pilgrim Board	-	-
14	011111200100	General Admsitration Department	-	-
15	011111300100	Ekiti State Pension Commission	-	-
16	011111300200	Pension Transition Arrangement Department	-	-
17	011113200100	Inter-Governmental And Integration Affairs	-	-
18	011200100100	Ekiti State House Of Assembly	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-
23	014000100100	Ekiti State Auditor General Office	-	-
24	014000200100	Local Government Auditor General Office	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-
27	016101300200	Political And Economic Affairs	-	-
28	016101700100	Cabinet And Special Services	-	-
		TOTAL ADMINISTRATION SECTOR	-	-
	02000000000	ECONOMIC SECTOR		
29	021500100100	Ministry Of Agriculture And Food Security	-	-
30	021510200100	Agricultural Development Programme	-	-
31	021510900100	Ekiti State Forestry Commission	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-
34	022000100100	Ministry Of Finance	-	-
35	022000700100	Office Of The Accountant General	-	-

NOTE 42: LONG TERM PROVISIONS

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	ACTUAL 2022
			₦	₦
36	022000701100	Central Internal Audit	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-
38	022000800200	Signage And Advertisement Agency	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-
41	022700700100	Job Creation And Employment Agency	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-
43	023100100100	Ekiti State Electricity Board	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-
45	023400100100	Ministry Of Works And Transportation	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-
50	023800200100	State Bureau Of Statistics	-	-
51	025000100100	Fiscal Responsibility Commission	-	-
52	025200100100	Ekiti State Water Corporation	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-
55	025301000100	Ekiti State Housing Corporation	-	-
56	026000100100	Bureau Of Lands	-	-
57	026000100200	Office Of Surveyor General	-	-
58	026000100400	Urban Renewal Agency	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-
		TOTAL ECONOMIC SECTOR	-	-
	030000000000	LAW & JUSTICE SECTOR		
60	031800100100	The Judiciary		
61	031801100100	Ekiti State Judicial Service Commission		
62	032600000000	Ministry Of Justice	-	-
63	032600100100	Ekiti State Citizen's Right		
64	032600100200	Office Of Public Defender	-	-
65	032600100300	Ekiti State Law Reform Commission		
		TOTAL LAW & JUSTICE SECTOR	-	-
	040000000000	REGIONAL SECTOR		
66	045102100100	Ministry Of Regional and Special Duties	-	-
67	045102100200	Serve EKS Steering Committee		
68	045102100300	Serve EKS		
69	045102100400	Subvention To Dawn Commission		
		TOTAL REGIONAL SECTOR	-	-

NOTE 42: LONG TERM PROVISIONS

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	ACTUAL 2022
			₦	₦
	050000000000	SOCIAL SECTOR		
70	051300100100	Ministry Of Youth And Sport Development	-	-
71	051305200100	Ekiti State Sport Council	-	-
72	051305300100	Ekiti State Office Of Disability	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-
75	051700100400	Ekiti State Libabry Board	-	-
76	051700100500	Education Trust Funds	-	-
77	051700100600	State Universal Basic Education Board	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-
81	051705400100	Ekiti State Scholarship Board	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-
83	052100100100	Ministry Of Health And Human Services	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-
85	052100300100	Primary Healthcare Development	-	-
86	052110200100	Hospital Management Board	-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	-	-
88	053500100100	Ministry Of Environment	-	-
89	053501600100	State Environmental Protection Agency	-	-
90	053505300100	Ekiti State Waste Management Board	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-
		TOTAL SOCIAL SECTOR	-	-
		SUMMARY BY SECTOR		
		A ADMINISTRATION SECTOR	-	-
		B ECONOMIC SECTOR	-	-
		C LAW AND JUSTICE SECTOR	-	-
		D REGIONAL SECTOR	-	-
		E SOCIAL SECTOR	-	-
		TOTAL (A)	-	-

NOTE 43: LONG TERM BORROWING

DETAILS	BALANCE B/F	DUE DURING THE YEAR	SUB TOTAL	REPAYMENT DURING THE YEAR	2023	2022	Suppl Note
					BALANCE C/F	BALANCE C/F	
	₦	₦	₦	₦	₦		
DOMESTIC LOAN	97,561,437,081.68	1,558,096,258.97	99,119,533,340.65	(5,770,926,124.37)	93,348,607,216.28	97,561,437,081.68	10A
FOREIGN LOAN	47,361,915,887.53	-	47,361,915,887.53	(1,793,111,525.73)	45,568,804,361.80	47,361,915,887.53	10B
LESS: CURRENT PORTION OF BORROWING:							
DOMESTIC LOAN					(5,770,926,124.37)	(6,218,862,037.38)	
FOREIGN LOAN					(1,793,111,525.73)	(1,820,857,075.53)	
TOTAL					131,353,373,927.98	136,883,633,856.30	

NOTE 44: CAPITAL GRANT

DETAILS	12/31/2023	12/31/2022
	₦	₦
BALANCE B/F		
ADDITIONS		
BALANCE C/F	-	-

NOTE 45: RESERVES

DETAILS	BALANCE B/F	ADDITONS	ADJUSTMENTS	BALANCE C/F
	₦	₦	₦	₦
REVALUATION RESERVES	142,444,361,466.62	92,941,494,607.94	-	235,385,856,074.56
RESERVES				-
TOTAL	142,444,361,466.62	92,941,494,607.94	-	235,385,856,074.56

NOTE 46: ACCUMULATED SURPLUS/(DEFICIT)

DETAILS	12/31/2023	12/31/2022
	₦	₦
BALANCE B/F	(6,997,356,352.97)	(6,354,463,459.81)
SURPLUS/(DEFICIT) FOR THE YEAR	47,703,346,636.99	865,113,337.61
ADJUSTMENTS DURING THE YEAR	-	(1,508,006,230.77)
BALANCE C/F	40,705,990,284.02	(6,997,356,352.97)

NOTE 47: MINORITY INTEREST

DETAILS	12/31/2023	12/31/2022
	₦	₦
BALANCE B/F		
ADDITIN DURING THE YEAR		
WITHDRAWALS DURING THE YEAR		
BALANCE C/F	-	-

NOTE 48: CHANGES IN ACCOUNTING POLICIES

There were no changes in accounting policies during the year.

NOTE 49: SURPLUS ON REVALUATION OF PROPERTIES

DETAILS	PPE	INVESTMENTS	INVESTMENT PROPERTY	INTANGIBLE ASSETS	TOTAL
	₦	₦	₦	₦	₦
FAIR VALUE/MARKET VALUE	74,334,089,485.59		#REF!		#REF!
LESS: CARRYING AMOUNT (NBV)					-
REVALUATION SURPLUS(DEFICIT)	74,334,089,485.59	-	#REF!	-	#REF!

NOTE 50: RELATED PARTY TRANSACTIONS

There was no related party transaction during the year.

NOTE 51: CONTIGENT LIABILITIES

This represent a liability that is likely to occur as a result of pending case before a court of competent jurisdiction of which the likelihood of judgement to be favourable is deemed low, however the occurrence of unfavourable judgement will result in a judgment debt of **N11,723,261,250.44** which are not provided for in the financial statements

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

NOTE	DETAILS	NOTE	₦	₦	REMARKS
1	GOVERNMENT SHARE OF FAAC (Statutory Revenue)				
	Net Share of Statutory Allocation from FAAC	1A	14,629,306,497.20		
	Add: Deduction at source for Loan Repayment	1B	13,995,395,359.29	28,624,701,856.49	
	Share of Statutory Allocation - Other Agencies	1C		34,083,539,454.63	
	Share of Statutory Allocation - Excess Crude Oil	1D		974,470,449.52	
	Total (GROSS) FAAC Allocation			63,682,711,760.64	

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

2	VALUE ADDED TAX	NOTE	₦	₦	
	Share of Value Added Tax (VAT)	2	31,197,541,895.53		
				31,197,541,895.53	

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

ECONOMIC CODE	DETAILS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022	REF. NOTE
		₦	₦	₦	₦	
12						
1201	TAX REVENUE					1
1201	Personal Taxes:					
12010101	Pay AsYou Earn	7,104,857,692.70	6,905,334,017.72	199,523,674.98	8,816,606,459.16	
12010106	Development Levy	195,139,011.57	250,000,000.00	(54,860,988.43)	172,817,198.32	
12010110	Withholding Tax	1,030,478,372.73	500,000,000.00	530,478,372.73	503,782,863.07	
12010112	Direct Assessment	586,319,318.21	450,000,000.00	136,319,318.21	288,669,688.25	
12010113	Capital Gains Tax	2,626,988.52	5,000,000.00	(2,373,011.48)	59,948.70	
12010114	Tax Audit	4,548,218,527.03	3,145,438,681.45	1,402,779,845.58	77,498,095.26	
12020146	Pool Bettings	-	1,000,000.00	(1,000,000.00)	-	
12020487	Stamp Duties	30,491,293.29	95,000,000.00	(64,508,706.71)	22,892,772.60	
12020109	Other Services Taxes	1,791,267,675.59	-	1,791,267,675.59	-	
	TOTAL TAX REVENUE	15,289,398,879.64	11,351,772,699.17	3,937,626,180.47	9,882,327,025.36	
	NOTE 55					
	SUPPL. NOTE 1		-	-		
1202	Non Tax Revenue		-	-		1
120201	Licenses General	295,623,298.38	468,685,849.62	(173,062,551.24)	384,123,244.75	
120204	Fees - General	12,644,651,575.74	7,173,735,433.27	5,470,916,142.47	4,255,198,071.28	
120205	Fines - General	521,029,722.21	1,480,613,128.94	(959,583,406.73)	837,055,338.16	
120206	Sales - General	193,171,503.62	567,013,186.11	(373,841,682.49)	425,392,074.06	
120207	Earnings - General	2,795,229,530.43	1,449,944,431.67	1,345,285,098.76	909,731,703.69	
120208	Rent On Government Build	-	6,010,243.73	(6,010,243.73)	3,921,414.00	
120209	Rent On Lands & Other General	53,300,377.45	222,674,881.58	(169,374,504.13)	50,378,163.63	
120211	Investment Income	-	12,000.00	(12,000.00)	132,500.00	
120212	Interest Earned	-	-	-	-	
	TOTAL NON-TAX REVENUE	16,503,006,007.83	11,368,689,154.92	5,134,316,852.91	6,865,932,509.57	
	TOTAL	31,792,404,887.47	22,720,461,854.09	9,071,943,033.38	16,748,259,534.93	

NOTE 56: INVESTMENT INCOME (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
	10000000000	Administration Sector	₦	₦	₦	₦
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	-	-	-	-
3	011100300100	Ekiti State Boundary Commission	-	-	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-
8	011101000100	Office Of Transformation And Strategy	-	-	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-	-	-
12	011103700100	Muslim Pilgrim Board	-	-	-	-
13	011103800100	Christian Pilgrim Board	-	-	-	-
14	011111200100	General Adminsitration Department	-	-	-	-
15	011111300100	Ekiti State Pension Commission	-	-	-	-
16	011111300200	Pension Transition Arrangement Department	-	-	-	-
17	011113200100	Inter-Governmental And Integreation Affairs	-	-	-	-
18	011200100100	Ekiti State House Of Assembly	-	-	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-	-	-
23	014000100100	Ekiti State Auditor General Office	-	-	-	-
24	014000200100	Local Government Auditor General Office	-	-	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-
27	016101300200	Political And Economic Affairs	-	-	-	-
28	016101700100	Cabinet And Special Services	-	-	-	-
		TOTAL ADMINISTRATION SECTOR	-	-	-	-
	02000000000	ECONOMIC SECTOR				
29	021500100100	Ministry Of Agriculture And Food Security	-	-	-	-
30	021510200100	Agricultural Development Programme	-	-	-	-
31	021510900100	Ekiti State Forestry Commission	-	-	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-
34	022000100100	Ministry Of Finance	-	-	-	-
35	022000700100	Office Of The Accountant General	-	-	-	-

NOTE 56: INVESTMENT INCOME (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
36	022000701100	Central Internal Audit	-	-	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-
38	022000800200	Signage And Advertisement Agency	-	-	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-
41	022700700100	Job Creation And Employment Agency	-	-	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-	-	-
43	023100100100	Ekiti State Electricity Board	-	-	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-	-	-
45	023400100100	Ministry Of Works And Transportation	-	-	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-	-	-
50	023800200100	State Bureau Of Statistics	-	-	-	-
51	025000100100	Fiscal Responsibility Commission	-	-	-	-
52	025200100100	Ekiti State Water Cooperation	-	-	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-	-	-
55	025301000100	Ekiti State Housing Corporation	-	-	-	-
56	026000100100	Bureau Of Lands	-	-	-	-
57	026000100200	Office Of Surveyor General	-	-	-	-
58	026000100400	Urban Renewal Agency	-	-	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-
		TOTAL ECONOMIC SECTOR	-	-	-	-
					-	
	030000000000	LAW & JUSTICE SECTOR			-	
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	-	-	-	-
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	-	-	-	-
65	032600100300	Ekiti State Law Reform Commission		-	-	
		TOTAL LAW & JUSTICE SECTOR	-	-	-	-
					-	
	040000000000	REGIONAL SECTOR			-	
66	045102100100	Ministry Of Regional and Special Duties	-	-	-	-
67	045102100200	Serve EKS Steering Committee		-	-	
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	
		TOTAL REGIONAL SECTOR	-	-	-	-

NOTE 56: INVESTMENT INCOME (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	-	-	-	-
71	051305200100	Ekiti State Sport Council	-	-	-	-
72	051305300100	Ekiti State Office Of Disability	-	-	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-	-	-
75	051700100400	Ekiti State Libabry Board	-	-	-	-
76	051700100500	Education Trust Funds	-	-	-	-
77	051700100600	State Universal Basic Education Board	-	-	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	-
81	051705400100	Ekiti State Scholarship Board	-	-	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-	-	-
83	052100100100	Ministry Of Health And Human Services	-	-	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-
85	052100300100	Primary Healthcare Development	-	-	-	-
86	052110200100	Hospital Management Board	-	-	-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT)	-	-	-	-
88	053500100100	Ministry Of Environment	-	-	-	-
89	053501600100	State Environmental Protection Agency	-	-	-	-
90	053505300100	Ekiti State Waste Management Board	-	-	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-	-	-
						-
		TOTAL SOCIAL SECTOR	-	-	-	-
						-
		SUMMARY BY SECTOR				
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	-	-	-	-
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	-	-	-	-

NOTE 57: INTEREST INCOME (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
	10000000000	Administration Sector	₦	₦	₦	₦
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	-	-	-	-
3	011100300100	Ekiti State Boundary Commission	-	-	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-
8	011101000100	Office Of Transformation And Strategy	-	-	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-	-	-
12	011103700100	Muslim Pilgrim Board	-	-	-	-
13	011103800100	Christian Pilgrim Board	-	-	-	-
14	011111200100	General Adminsitration Department	-	-	-	-
15	011111300100	Ekiti State Pension Commission	-	-	-	-
16	011111300200	Pension Transition Arrangement Department	-	-	-	-
17	011113200100	Inter-Governmental And Integreation Affairs	-	-	-	-
18	011200100100	Ekiti State House Of Assembly	-	-	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-	-	-
23	014000100100	Ekiti State Auditor General Office	-	-	-	-
24	014000200100	Local Government Auditor General Office	-	-	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-
27	016101300200	Political And Economic Affairs	-	-	-	-
28	016101700100	Cabinet And Special Services	-	-	-	-
		TOTAL ADMINISTRATION SECTOR	-	-	-	-
	02000000000	ECONOMIC SECTOR				
29	021500100100	Ministry Of Agriculture And Food Security	-	-	-	-
30	021510200100	Agricultural Development Programme	-	-	-	-
31	021510900100	Ekiti State Forestry Commission	-	-	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-
34	022000100100	Ministry Of Finance	-	-	-	-
35	022000700100	Office Of The Accountant General	-	-	-	-

NOTE 57: INTEREST INCOME (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
36	022000701100	Central Internal Audit	-	-	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-
38	022000800200	Signage And Advertisement Agency	-	-	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-
41	022700700100	Job Creation And Employment Agency	-	-	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-	-	-
43	023100100100	Ekiti State Electricity Board	-	-	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-	-	-
45	023400100100	Ministry Of Works And Transportation	-	-	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-	-	-
50	023800200100	State Bureau Of Statistics	-	-	-	-
51	025000100100	Fiscal Responsibility Commission	-	-	-	-
52	025200100100	Ekiti State Water Cooperation	-	-	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-	-	-
55	025301000100	Ekiti State Housing Corporation	-	-	-	-
56	026000100100	Bureau Of Lands	-	-	-	-
57	026000100200	Office Of Surveyor General	-	-	-	-
58	026000100400	Urban Renewal Agency	-	-	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-
		TOTAL ECONOMIC SECTOR	-	-	-	-
	030000000000	LAW & JUSTICE SECTOR				
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	-	-	-	-
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	-	-	-	-
65	032600100300	Ekiti State Law Reform Commission		-	-	
		TOTAL LAW & JUSTICE SECTOR	-	-	-	-
	040000000000	REGIONAL SECTOR				
66	045102100100	Ministry Of Regional and Special Duties	-	-	-	-
67	045102100200	Serve EKS Steering Committee		-	-	
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	
		TOTAL REGIONAL SECTOR	-	-	-	-

NOTE 57: INTEREST INCOME (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	-	-	-	-
71	051305200100	Ekiti State Sport Council	-	-	-	-
72	051305300100	Ekiti State Office Of Disability	-	-	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-	-	-
75	051700100400	Ekiti State Libabry Board	-	-	-	-
76	051700100500	Education Trust Funds	-	-	-	-
77	051700100600	State Universal Basic Education Board	-	-	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	-
81	051705400100	Ekiti State Scholarship Board	-	-	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-	-	-
83	052100100100	Ministry Of Health And Human Services	-	-	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-
85	052100300100	Primary Healthcare Development	-	-	-	-
86	052110200100	Hospital Management Board	-	-	-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT)	-	-	-	-
88	053500100100	Ministry Of Environment	-	-	-	-
89	053501600100	State Environmental Protection Agency	-	-	-	-
90	053505300100	Ekiti State Waste Management Board	-	-	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-	-	-
						-
		TOTAL SOCIAL SECTOR	-	-	-	-
						-
		SUMMARY BY SECTOR				-
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	-	-	-	-
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	-	-	-	-

NOTE 58: AIDS AND GRANTS (ACTUAL CASH RECEIVED)

S/NO	MDAs/DONORS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022	REF. NOTE
		₦	₦	₦	₦	
1	MINISTRY OF HEALTH (UNICEF)	56,349,660.00	-		16,892,450.00	
2	MINISTRY OF HEALTH (COVID-19)	-			490,000.00	
3	MINISTRY OF HEALTH (RSS FOR HEALTH)	18,294,100.00			-	
4	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (UNICEF)	424,920,867.15	- 25,376,069,902.04		170,893,633.00	
5	SFTAS	3,305,635,221.00			2,509,235,000.00	
6	PFMU (OTHER INCOME & GCC)	14,370,926,566.51			7,270,698,725.78	
7	UBEC/SUBEB	2,413,904,707.52			4,693,502,101.69	
8	FEDERAL EARNED RE-IMBURSEMENT	1,997,117,548.99				
	TOTAL	22,587,148,671.17	25,376,069,902.04	(2,788,921,230.87)	14,661,711,910.47	

NOTE 59: OTHER REVENUE (ACTUAL CASH RECEIVED)

S/NO	DETAILS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022	REF. NOTE
		₦	₦	₦	₦	
	OTHER REVENUE:					
1	RENT INCOME	-	-		-	5
2	LAPTOP REPAYMENT	3,964,722.19			335,270.85	5
3	OJA-OBA PROCEEDS	2,615,000.00			43,147,500.00	5
4	RECEIPT FROM JAAC	-			300,000,000.00	5
5	WEMA SHARE REFUND	117,196.79			129,230.25	5
6	EKSG SALARY REFUND	52,234,114.87	3,500,000,000.00		18,912,552.97	5
7	BAIL OUT REFUND BY JACC	94,369,459.44			94,369,459.44	
8	MDAs' REFUND	-			102,502,631.20	5
9	TAX REFUND BY CONTRACTORS	-			140,085,066.16	
10	ECA DEDUCTIOND REFUND	-			1,079,671,147.08	
11	TSA SWEEPING	64,780,228.24			3,783,762,487.88	
12	REFUND FROM BOND SINKING FUND TRUSTEE				1,904,373,677.00	
13	NIBSS/UPPERLINK REFUND	266,421,354.94			-	
	TOTAL	484,502,076.47	3,500,000,000.00	(3,015,497,923.53)	7,467,289,022.83	

NOTE 60: TRANSFER FROM OTHER GOVERNMENT ENTITIES (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
	10000000000	Administration Sector	₦	₦	₦	₦
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	-	-	-	-
3	011100300100	Ekiti State Boundary Commission	-	-	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-
6	011100600100	Ekiti State Emergency Management Agency	-	-	-	-
7	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-
8	011101000100	Office Of Transformation And Strategy	-	-	-	-
9	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-
10	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-
11	011103300100	Ekiti State Aid Control Agency	-	-	-	-
12	011103700100	Muslim Pilgrim Board	-	-	-	-
13	011103800100	Christian Pilgrim Board	-	-	-	-
14	011111200100	General Admsitration Department	-	-	-	-
15	011111300100	Ekiti State Pension Commission	-	-	-	-
16	011111300200	Pension Transition Arrangement Department	-	-	-	-
17	011113200100	Inter-Governmental And Integreation Affairs	-	-	-	-
18	011200100100	Ekiti State House Of Assembly	-	-	-	-
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-
20	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	-	-
22	012500700100	Office Of Capacity Development And Reform	-	-	-	-
23	014000100100	Ekiti State Auditor General Office	-	-	-	-
24	014000200100	Local Government Auditor General Office	-	-	-	-
25	014700100100	Ekiti State Civil Service Commission	-	-	-	-
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-
27	016101300200	Political And Economic Affairs	-	-	-	-
28	016101700100	Cabinet And Special Services	-	-	-	-
		TOTAL ADMINISTRATION SECTOR	-	-	-	-
	02000000000	ECONOMIC SECTOR				
29	021500100100	Ministry Of Agriculture And Food Security	-	-	-	-
30	021510200100	Agricultural Development Programme	-	-	-	-
31	021510900100	Ekiti State Forestry Commission	-	-	-	-
32	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-
34	022000100100	Ministry Of Finance	-	-	-	-
35	022000700100	Office Of The Accountant General	-	-	-	-

NOTE 60: TRANSFER FROM OTHER GOVERNMENT ENTITIES (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
36	022000701100	Central Internal Audit	-	-	-	-
37	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-
38	022000800200	Signage And Advertisement Agency	-	-	-	-
39	022200100100	Ministry Of Investment, Trade And Innovations	-	-	-	-
40	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-
41	022700700100	Job Creation And Employment Agency	-	-	-	-
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	-	-	-	-
43	023100100100	Ekiti State Electricity Board	-	-	-	-
44	023300100100	Ekiti State Mineral Resources Development Agency	-	-	-	-
45	023400100100	Ministry Of Works And Transportation	-	-	-	-
46	023400100300	Ekiti State Traffic Management Agency	-	-	-	-
47	023400100400	Ekiti State Public Works Corporation	-	-	-	-
48	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-
49	023800100100	Ministry Of Budget And Economic Planning	-	-	-	-
50	023800200100	State Bureau Of Statistics	-	-	-	-
51	025000100100	Fiscal Responsibility Commission	-	-	-	-
52	025200100100	Ekiti State Water Cooperation	-	-	-	-
53	025200100200	State Rural Water Supply And Sanitation Agency	-	-	-	-
54	025300000000	Ministry Of Housing And Urban Development	-	-	-	-
55	025301000100	Ekiti State Housing Corporation	-	-	-	-
56	026000100100	Bureau Of Lands	-	-	-	-
57	026000100200	Office Of Surveyor General	-	-	-	-
58	026000100400	Urban Renewal Agency	-	-	-	-
59	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-
		TOTAL ECONOMIC SECTOR	-	-	-	-
	030000000000	LAW & JUSTICE SECTOR				
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	-	-	-	-
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	-	-	-	-
65	032600100300	Ekiti State Law Reform Commission		-	-	
		TOTAL LAW & JUSTICE SECTOR	-	-	-	-
	040000000000	REGIONAL SECTOR				
66	045102100100	Ministry Of Regional and Special Duties	-	-	-	-
67	045102100200	Serve EKS Steering Committee		-	-	
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	
		TOTAL REGIONAL SECTOR	-	-	-	-

NOTE 60: TRANSFER FROM OTHER GOVERNMENT ENTITIES (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
	050000000000	SOCIAL SECTOR		-	-	
70	051300100100	Ministry Of Youth And Sport Development	-	-	-	-
71	051305200100	Ekiti State Sport Council	-	-	-	-
72	051305300100	Ekiti State Office Of Disability	-	-	-	-
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	-	-	-
74	051700100100	Ministry Of Education, Science And Technology	-	-	-	-
75	051700100400	Ekiti State Libabry Board	-	-	-	-
76	051700100500	Education Trust Funds	-	-	-	-
77	051700100600	State Universal Basic Education Board	-	-	-	-
78	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
79	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
80	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	-
81	051705400100	Ekiti State Scholarship Board	-	-	-	-
82	051705500100	Ekiti State Teaching Service Commission	-	-	-	-
83	052100100100	Ministry Of Health And Human Services	-	-	-	-
84	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-
85	052100300100	Primary Healthcare Development	-	-	-	-
86	052110200100	Hospital Management Board	-	-	-	-
87	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT)	-	-	-	-
88	053500100100	Ministry Of Environment	-	-	-	-
89	053501600100	State Environmental Protection Agency	-	-	-	-
90	053505300100	Ekiti State Waste Management Board	-	-	-	-
91	055100100100	Ministry Of Local Government Affairs	-	-	-	-
92	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	-
93	055100300100	Bureau Of Rural And Community Development	-	-	-	-
						-
		TOTAL SOCIAL SECTOR	-	-	-	-
						-
		SUMMARY BY SECTOR				-
		A ADMINISTRATION SECTOR	-	-	-	-
		B ECONOMIC SECTOR	-	-	-	-
		C LAW AND JUSTICE SECTOR	-	-	-	-
		D REGIONAL SECTOR	-	-	-	-
		E SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	-	-	-	-

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET, 2023	VARIANCE	ACTUAL 2022
			N	N	N	N
	010000000000	Administration Sector				
1	011100100100	Government House And Protocol	142,605,964.13	169,729,609.18	27,123,645.05	148,637,973.06
2	011100100200	Deputy Governor's Office	47,698,555.42	48,984,018.70	1,285,463.28	41,957,937.28
3	011100300100	Ekiti State Boundary Commission	14,005,517.50	14,074,321.86	68,804.36	10,807,751.29
4	011100400100	Ekiti State Sustainable Development Goal	18,696,452.54	19,261,995.61	565,543.07	18,669,221.50
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	28,656,951.80	29,978,632.45	1,321,680.65	26,921,996.86
6	011100600100	Ekiti State Emergency Management Agency	17,916,453.65	18,299,724.75	383,271.10	11,729,283.55
7	011100700100	Ekiti State Bureau Of Public Procurement	46,424,176.16	47,303,681.87	879,505.71	39,103,183.98
8	011101000100	Office Of Transformation And Strategy	21,347,700.23	22,878,326.14	1,530,625.91	17,280,240.63
9	011102100100	Ekiti State Liaison Office Abuja	14,361,952.05	15,471,894.67	1,109,942.62	17,725,706.76
10	011102100500	Ekiti State Liaison Office Lagos	16,972,535.68	17,381,157.58	408,621.90	15,436,725.15
11	011103300100	Ekiti State Aid Control Agency	12,854,157.74	13,530,650.55	676,492.81	12,415,372.48
12	011103700100	Muslim Pilgrim Board	9,871,276.83	10,103,873.86	232,597.03	7,049,414.24
13	011103800100	Christian Pilgrim Board	14,113,425.98	15,011,875.26	898,449.28	11,100,002.51
14	011111200100	General Adminsitration Department	121,226,080.39	123,015,646.60	1,789,566.21	98,162,035.84
15	011111300100	Ekiti State Pension Commission	22,346,554.06	312,256,963.39	289,910,409.33	20,520,671.24
16	011111300200	Pension Transition Arrangement Department	29,549,080.11	34,494,971.58	4,945,891.47	29,348,714.77
17	011113200100	Inter-Governmental And Integration Affairs	276,284.04	931,652.66	655,368.62	
18	011200100100	Ekiti State House Of Assembly	543,771,072.86	553,771,072.86	10,000,000.00	510,407,428.38
19	012300100100	Ministry Of Information And Value Orientation	105,274,593.90	105,805,345.89	530,751.99	93,397,540.43
20	012300300100	Broadcasting Service Of Ekiti State	218,364,262.25	232,144,380.05	13,780,117.80	188,379,012.77

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET, 2023	VARIANCE	ACTUAL 2022
			N	N	N	N
21	012500600100	Office Of Establishment And Service Matters	77,571,188.52	83,194,532.35	5,623,343.83	60,141,382.88
22	012500700100	Office Of Capacity Development And Reform	19,912,230.14	20,597,179.47	684,949.33	18,282,444.62
23	014000100100	Ekiti State Auditor General Office	94,261,611.14	100,395,954.79	6,134,343.65	80,093,957.80
24	014000200100	Local Government Auditor General Office	38,852,186.70	43,649,528.30	4,797,341.60	32,519,725.82
25	014700100100	Ekiti State Civil Service Commission	41,477,032.47	45,283,996.84	3,806,964.37	36,585,460.32
26	014800100100	Ekiti State Independence Electoral Commission	88,093,991.24	93,728,263.73	5,634,272.49	80,264,488.88
27	016101300200	Political And Economic Affairs	974,828,841.67	995,657,449.42	20,828,607.75	1,409,091,721.51
28	016101700100	Cabinet And Special Services	35,936,051.04	39,766,171.78	3,830,120.74	33,510,953.54
		TOTAL ADMINISTRATION SECTOR	2,817,266,180.24	3,226,702,872.19	409,436,691.95	3,069,540,348.09
	020000000000	ECONOMIC SECTOR				
29	021500100100	Ministry Of Agriculture And Food Security	464,388,080.18	484,894,304.71	20,506,224.53	403,955,449.51
30	021510200100	Agricultural Development Programme	182,557,822.42	177,588,792.28	(4,969,030.14)	172,246,191.42
31	021510900100	Ekiti State Forestry Commission	98,473,286.63	102,468,189.82	3,994,903.19	96,539,225.15
32	021511000100	Fountain Marketing Agricultural Agency	32,601,403.02	40,618,970.37	8,017,567.35	27,100,476.83
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	20,520,600.05	20,877,756.11	357,156.06	19,949,738.98
34	022000100100	Ministry Of Finance	78,075,414.78	102,246,062.94	24,170,648.16	57,714,978.74
35	022000700100	Office Of The Accountant General	157,613,821.04	1,399,806,209.24	1,242,192,388.20	140,739,193.44
36	022000701100	Central Internal Audit	17,388,183.55	17,406,289.73	18,106.18	14,712,305.85
37	022000800100	Ekiti State Board Of Internal Revenue Service	82,193,523.03	67,000,000.00	(15,193,523.03)	168,116,433.16
38	022000800200	Signage And Advertisement Agency	10,871,365.74	27,509,970.89	16,638,605.15	8,938,637.61
39	022200100100	Ministry Of Investment, Trade And Innovations	197,216,983.49	198,754,658.01	1,537,674.52	175,482,865.90

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET, 2023	VARIANCE	ACTUAL 2022
			N	N	N	N
40	022700100100	Ministry of Wealth Creation & Employment (Bureau Of Employment, Labour And Productivity)	11,444,873.17	13,423,504.91	1,978,631.74	11,695,505.47
41	022700700100	Job Creation And Employment Agency	10,590,045.25	13,308,093.91	2,718,048.66	11,465,083.58
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	27,853,183.92	28,105,447.73	252,263.81	25,997,184.69
43	023100100100	Ekiti State Electricity Board	89,492,861.52	90,860,910.12	1,368,048.60	78,225,305.60
44	023300100100	Ekiti State Mineral Resources Development Agency	18,111,466.01	17,906,579.68	(204,886.33)	15,521,239.18
45	023400100100	Ministry Of Works And Transportation	312,512,380.55	313,311,144.50	798,763.95	294,614,802.29
46	023400100300	Ekiti State Traffic Management Agency	41,195,909.18	41,247,311.38	51,402.20	11,976,409.88
47	023400100400	Ekiti State Public Works Corporation	30,317,121.45	31,230,257.71	913,136.26	22,831,167.86
48	023600100100	Ministry Of Arts, Culture And Tourism Development	93,249,484.95	92,882,585.81	(366,899.14)	93,823,878.57
49	023800100100	Ministry Of Budget And Economic Planning	86,116,972.16	87,270,954.35	1,153,982.19	70,324,310.31
50	023800200100	State Bureau Of Statistics	34,119,002.99	34,732,858.56	613,855.57	32,656,552.05
51	025000100100	Fiscal Responsibility Commission	15,147,880.79	15,237,728.66	89,847.87	12,319,340.47
52	025200100100	Ekiti State Water Cooperation	295,274,400.44	296,710,311.43	1,435,910.99	285,341,941.55
53	025200100200	State Rural Water Supply And Sanitation Agency	40,789,369.59	41,675,019.75	885,650.16	34,365,989.46
54	025300000000	Ministry of Physical Planning & Urban Devt. (Ministry Of Housing And Urban Development)	88,222,957.87	54,148,519.58	(34,074,438.29)	60,175,811.46
55	025301000100	Ekiti State Housing Corporation	93,246,902.21	93,395,678.62	148,776.41	83,316,972.82
56	026000100100	Bureau Of Lands	69,169,467.18	69,275,052.39	105,585.21	51,147,640.09
57	026000100200	Office Of Surveyor General	37,947,005.18	37,953,661.91	6,656.73	34,789,250.06
58	026000100400	Urban Renewal Agency	15,680,150.75	15,766,657.61	86,506.86	14,403,362.22
59	026100100100	Ministry Of Infrastructure And Public Utilities	100,449,052.51	100,541,468.18	92,415.67	92,106,608.52
		TOTAL ECONOMIC SECTOR	2,852,830,971.60	3,951,483,405.42	1,275,323,979.29	2,622,593,852.72

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET, 2023	VARIANCE	ACTUAL 2022
			N	N	N	N
	030000000000	LAW & JUSTICE SECTOR				
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	227,270,649.71	227,609,663.72	339,014.01	204,632,273.27
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	8,742,769.98	8,747,967.53	5,197.55	7,379,185.22
65	032600100300	Ekiti State Law Reform Commission		-	-	
		TOTAL LAW & JUSTICE SECTOR	236,013,419.69	236,357,631.25	344,211.56	212,011,458.49
	040000000000	REGIONAL SECTOR				
66	045102100100	Ministry Of Regional and Special Duties	14,420,728.51	14,879,486.53	458,758.02	15,118,321
67	045102100200	Serve EKS Steering Committee		-	-	-
68	045102100300	Serve EKS		-	-	
69	045102100400	Subvention To Dawn Commission		-	-	-
		TOTAL REGIONAL SECTOR	14,420,728.51	14,879,486.53	458,758.02	15,118,320.86

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET, 2023	VARIANCE	ACTUAL 2022
			N	N	N	N
	05000000000	SOCIAL SECTOR				
70	051300100100	Ministry Of Youth And Sport Development	24,137,201.51	72,828,774.09	48,691,572.58	22,365,711.38
71	051305200100	Ekiti State Sport Commission (Ekiti State Sport Council)	74,379,243.80	74,483,035.82	103,792.02	65,198,953.67
72	051305300100	Ekiti State Office Of Disability	24,023,277.93	24,157,505.84	134,227.91	20,386,250.74
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	82,074,184.97	82,565,031.30	490,846.33	79,490,221.86
74	051700100100	Ministry Of Education, Science And Technology	575,232,663.17	576,144,567.95	911,904.78	517,457,743.29
75	051700100400	Ekiti State Libabry Board	20,132,373.92	21,334,914.70	1,202,540.78	17,935,458.72
76	051700100500	Education Trust Funds	20,065,982.27	22,268,080.50	2,202,098.23	17,763,740.21
77	051700100600	State Universal Basic Education Board	388,970,054.12	390,611,964.50	1,641,910.38	333,826,726.80
78	051701000100	Agency For Adult And Non Formal Education	32,058,463.54	32,888,847.33	830,383.79	32,746,024.90
79	051702600100	School Of Agriculture And Enterprise Agency	9,158,486.79	9,839,771.11	681,284.32	7,354,425.09
80	051705300100	Ekiti State Board For Technical And Vocational Education	138,018,671.14	144,419,920.03	6,401,248.89	128,524,151.60
81	051705400100	Ekiti State Scholarship Board	11,233,995.15	12,703,265.31	1,469,270.16	11,029,276.17
82	051705500100	Ekiti State Teaching Service Commission	10,270,115,930.00	10,298,209,907.34	28,093,977.34	8,920,317,178.76
83	051705500100	Ekiti State Teaching Service Commission (Secondary School Non-Teaching Staff)	122,139,754.54	123,290,053.54	1,150,299.00	-
84	052100100100	Ministry Of Health And Human Services	285,336,268.13	286,878,596.85	1,542,328.72	254,379,838.21
85	052100200100	Ekiti State Health Insurance Scheme	22,623,863.36	23,298,318.65	674,455.29	20,459,156.35
86	052100300100	Primary Healthcare Development	146,397,381.13	147,031,488.77	634,107.64	106,690,238.07
87	052110200100	Hospital Management Board	3,542,950,114.76	3,542,956,095.95	5,981.19	2,884,712,138.01
88	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	18,602,036.45	19,587,362.16	985,325.71	18,653,667.10
89	053500100100	Ministry Of Environment	81,892,801.39	82,493,453.59	600,652.20	70,438,132.95
90	053501600100	State Environmental Protection Agency	17,641,007.13	20,112,563.76	2,471,556.63	16,950,025.15
91	053505300100	Ekiti State Waste Management Board	27,871,762.42	28,336,493.87	464,731.45	23,409,065.45

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

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET, 2023	VARIANCE	ACTUAL 2022
			N	N	N	N
92	055100100100	Ministry Of Local Government Affairs	51,094,724.36	51,701,544.06	606,819.70	38,000,142.18
93	055100200100	Ministry of Chieftaincy Affairs & Home Affairs (Bureau Of Chieftaincy Affairs)	23,432,354.53	26,640,135.29	3,207,780.76	22,250,957.25
94	055100300100	Ministry of Rural And Community Development (Bureau Of Rural And Community Development)	34,541,929.27	36,041,869.14	1,499,939.87	33,028,273.40
		UNSPECIFIED		-	-	
		TOTAL SOCIAL SECTOR	16,044,124,525.78	16,150,823,561.45	106,699,035.67	13,663,367,497.31
		SUMMARY OF PERSONNEL COST ON SECTOR				
	A	ADMINISTRATION SECTOR	2,817,266,180.24	3,226,702,872.19	409,436,691.95	3,069,540,348.09
	B	ECONOMIC SECTOR	2,852,830,971.60	3,951,483,405.42	1,275,323,979.29	2,622,593,852.72
	C	LAW AND JUSTICE SECTOR	236,013,419.69	236,357,631.25	344,211.56	212,011,458.49
	D	REGIONAL SECTOR	14,420,728.51	14,879,486.53	458,758.02	15,118,320.86
	E	SOCIAL SECTOR	16,044,124,525.78	16,150,823,561.45	106,699,035.67	13,663,367,497.31
		TOTAL (A)	21,964,655,825.82	23,580,246,956.84	1,792,262,676.49	19,582,631,477.47
		LEAVE BONUS	712,058,003.29			
		PALLIATIVE	383,505,000.00			
		CORPERS ALLOWANCE	55,983,715.81			58,520,443.80
		REPATRIATION	15,738,214.67			17,672,108.91
		LOCUM / INTERN	5,743,523.68			10,849,693.69
		NEIGHBORHOOD INSPECTOR	-			17,760,000.00
		TOTAL (B)	1,173,028,457.45	-	-	104,802,246.40
		GRAND TOTAL OF CASH (A+B)	23,137,684,283.27	23,580,246,956.84	1,792,262,676.49	19,687,433,723.87
		UNPAID DEDUCTIONS	-			(2,288,730,138.78)
		TOTAL SALARY PAID	23,137,684,283.27			17,398,703,585.09

NOTE 62: SOCIAL BENEFITS & SOCIAL CONTRIBUTION

CODE	DETAILS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
		₦	₦	₦	₦
22010102	PENSION	7,222,677,460.14	7,261,027,305.85	38,349,845.71	6,818,173,724.62
22010101	GRATUITY	1,200,000,000.00	1,200,000,000.00	-	100,000,000.00
22010104	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	229,647,971.51	216,000,000.00	(13,647,971.51)	-
21020202	10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	289,159,032.83	289,700,000.00	540,967.17	161,791,714.00
22010103	DEATH BENEFIT	-	-	-	
21020202	5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	122,045,573.10	134,000,000.00	11,954,426.90	-
22020649	ACTUARIAL VALUATION	-	-	-	-
21020101	NON-REGULAR ALLOWANCE		-	-	
	TOTAL	9,063,530,037.58	9,100,727,305.85	37,197,268.27	7,079,965,438.62

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	VARIANCE ₦	ACTUAL 2022
1	220201	TRAVEL & TRANSPORT- GENERAL	4,264,328,273.99	7,006,852,826.15	2,742,524,552.16	1,872,915,791.24
2	220202	UTILITIES-GENERAL	144,749,611.73	578,835,668.30	434,086,056.57	594,725,843.36
3	220203	MATERIALS & SUPPLIES-GENERAL	690,993,403.60	840,797,885.44	149,804,481.84	1,154,701,712.17
4	220204	MAINTENANCE SERVICES-GENERAL	1,711,428,412.84	1,581,509,839.94	(129,918,572.90)	696,778,243.07
5	220205	TRAINING GENERAL	518,974,372.65	1,113,168,346.08	594,193,973.43	402,687,400.72
6	220206	OTHER SERVICES- GENERAL	21,210,544,060.64	20,361,533,738.66	(849,010,321.98)	12,596,656,824.88
7	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL	572,727,127.66	599,206,886.80	26,479,759.14	961,567,367.60
8	220208	FUEL & LUBRICANTS- GENERAL	726,102,088.50	1,427,487,961.17	701,385,872.67	783,424,800.00
9	220209	FINANCIAL CHARGES- GENERAL	240,950.00	-	(240,950.00)	34,472,474.97
10	220210	MISCELLANEOUS EXPENSES GENERAL	4,896,387,998.75	6,325,231,856.31	1,428,843,857.56	3,338,385,067.33
		TOTAL	34,736,476,300.36	39,834,625,008.85	5,098,148,708.49	22,436,315,525.34

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

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2023	FINAL BUDGET	VARIANCE	ACTUAL 2022
			₦	₦	₦	
1	220401	GRANTS TO PARASTATALS	12,659,207,454.96	13,578,886,219.64	919,678,764.68	14,558,587,445.50
		TOTAL	12,659,207,454.96	13,578,886,219.64	919,678,764.68	14,558,587,445.50

NOTE 65: SUBSIDIES (ACTUAL CASH PAYMENT)

S/NO	DETAILS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦
				-	
				-	
	TOTAL	-	-	-	-

NOTE 66: PUBLIC DEBT (ACTUAL CASH PAYMENT)

CODE	DETAILS	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
		₦	₦	₦	₦
220602	DOMESTIC LOAN INTEREST CHARGES	5,447,127,289.28	14,000,313,446.40	8,234,200,787.26	10,128,262,369.27
220601	FOREIGN LOAN INTEREST CHARGES	318,985,369.86			349,327,586.82
	TOTAL (A)	5,766,112,659.14	14,000,313,446.40	8,234,200,787.26	10,477,589,956.09

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

SUPPL. NO		ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
		₦	₦	₦	
9A	Special Programmes/Projects	2,595,285,076.71	4,274,663,314.90	21,345,904.76	3,204,531,597.93
9B	Projects Financed by grants	1,658,032,333.43			2,553,862,258.67
	TOTAL	4,253,317,410.14	4,274,663,314.90	21,345,904.76	5,758,393,856.60

NOTE 68: CASH RECEIPT FROM DISPOSAL OF ASSET

S/NO	DETAILS	2023	2022
		₦	₦
	DISPOSAL OF PPE		
	DISPOSAL OF INVESTMENT PROPERTY		
	DISPOSAL OF INTANGIBLE ASSET		
	TOTAL		

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

S/N	Administrative Code	Description	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			N	N	N	
	01000000000	Administration Sector				
1	011100100100	Government House And Protocol	732,959,613.00	733,000,000.00	40,387.00	123,031,825.00
2	011100100200	Deputy Governor's Office	82,640,471.81	87,640,471.81	5,000,000.00	-
3	011100201400	Special Adviser Development Matters	-	-	-	-
4	011100201500	Ekiti State Special Adviser On Social Investment Programme	-	-	-	-
5	026200100100	Ministry of Innovation, Science & Technology	-	20,000,000.00	20,000,000.00	-
6	011100300100	Ekiti State Boundary Commission	-	-	-	-
7	011100400100	Ekiti State Sustainable Development Goal	7,000,000.00	10,000,000.00	3,000,000.00	140,423,669.89
8	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	10,000,000.00	10,000,000.00	97,102,500.00
9	011100600100	Ekiti State Emergency Management Agency	44,560,250.00	59,527,252.37	14,967,002.37	-
10	011100700100	Ekiti State Bureau Of Public Procurement	2,119,750.00	27,000,000.00	24,880,250.00	25,000,000.00
11	011101000100	Office Of Transformation And Strategy	-	4,000,000.00	4,000,000.00	-
12	011102100100	Ekiti State Liaison Office Abuja	-	248,175,120.00	248,175,120.00	-
13	011102100500	Ekiti State Liaison Office Lagos	-	2,500,000.00	2,500,000.00	-
14	011103300100	Ekiti State Aid Control Agency	2,500,000.00	4,808,432.60	2,308,432.60	-
15	011103700100	Muslim Pilgrim Board	-	-	-	-
16	011103800100	Christian Pilgrim Board	-	-	-	-
17	011110100100	Bureau Of Special Projects	296,843,800.23	307,756,296.49	10,912,496.26	2,300,491,602.22
18	011111200100	General Administration Department	1,680,875,325.15	2,283,000,000.00	602,124,674.85	149,886,548.10
19	011111200300	Utility Service Department	-	2,000,000.00	2,000,000.00	-
20	011111300100	Ekiti State Pension Commission	-	2,000,000.00	2,000,000.00	-
21	011111300200	Pension Transition Arrangement Department	-	2,000,000.00	2,000,000.00	-
22	011200100100	Ekiti State House Of Assembly	136,489,432.53	1,237,000,000.00	1,100,510,567.47	26,814,682.05
23	011200200100	House Of Assembly Service Commission	2,338,438.40	90,000,000.00	87,661,561.60	1,000,000.00
24	012300100100	Ministry Of Information And Value Orientation	20,700,000.00	33,000,000.00	12,300,000.00	-
25	012300300100	Broadcasting Service Of Ekiti State	-	20,153,687.78	20,153,687.78	-
26	012500100100	Head Of Service	-	7,000,000.00	7,000,000.00	-
27	012500600100	Office Of Establishment And Service Matters	-	20,000,000.00	20,000,000.00	-
28	012500700100	Office Of Capacity Development And Reform	-	3,250,000.00	3,250,000.00	-
29	014000100100	Ekiti State Auditor General Office	12,430,836.60	14,527,004.03	2,096,167.43	-
30	014000200100	Local Government Auditor General Office	-	10,534,843.37	10,534,843.37	-
31	014000300100	Ekiti State Audit Service Commission	4,492,167.00	4,816,425.26	324,258.26	-
32	014700100100	Ekiti State Civil Service Commission	1,300,000.00	3,000,000.00	1,700,000.00	-
33	014800100100	Ekiti State Independence Electoral Commission	-	-	-	5,000,000.00
34	016100100100	Secretary To The State Government	-	-	-	-
35	016101300200	Political And Economic Affairs	-	2,380,375,000.00	2,380,375,000.00	760,650,000.00
37	016101300400	Political And Inter-Party	-	-	-	-
38	016101700100	Cabinet And Special Services	-	2,000,000.00	2,000,000.00	3,499,125.00
39	016101700300	Ekiti State Security Trust Fund	-	-	-	-
		SUB TOTAL ADMIN	3,027,250,084.72	7,629,064,533.71	4,601,814,448.99	4,307,723,940.48

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

S/N	Administrative Code	Description	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			N	N	N	
	02000000000	Economic Sector			-	
40	021500100100	Ministry Of Agriculture And Food Security	94,298,904.25	103,370,154.13	9,071,249.88	288,806,642.23
41	021510200100	Agricultural Development Programme	2,700,000.00	23,500,000.00	20,800,000.00	-
42	021510900100	Ekiti State Forestry Commission	5,000,000.00	16,033,105.51	11,033,105.51	8,000,000.00
43	021511000100	Fountain Marketing Agricultural Agency	-	-	-	-
44	021511600100	Fadama Project	720,000,000.00	721,980,350.00	1,980,350.00	386,291,891.43
45	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-
46	021511800100	Ekiti State Rural Access And Agricultural Marketing Project (Raamp)	-	-	-	-
47	022000100100	Ministry Of Finance	291,067,377.09	330,228,950.53	39,161,573.44	436,760,917.26
48	022000700100	Office Of The Accountant General	12,118,500.00	13,000,000.00	881,500.00	91,140,100.00
49	022000701100	Central Internal Audit	-	1,719,338.16	1,719,338.16	-
50	022000800100	Ekiti State Board Of Internal Revenue Service	49,913,099.79	93,000,000.00	43,086,900.21	-
51	022000800200	Signage And Advertisement Agency	-	2,000,000.00	2,000,000.00	-
52	022000800300	Ekiti State Lotteries Commission	-	7,224,637.89	7,224,637.89	5,205,000.00
53	022200100100	Ministry Of Investment, Trade And Innovations	16,030,500.00	6,793,586.56	(9,236,913.44)	850,000.00
54	022200900100	Technical Adviser On Ekiti Knowledge Zone	-	10,000,000.00	10,000,000.00	1,200,000.00
55	022205200100	Ekiti State Investment Promotion Agency	29,457,518.75	68,000,000.00	38,542,481.25	30,925,000.00
56	022205200200	Ekiti State Community and Social Development Agency	900,000,000.00	908,600,000.00	8,600,000.00	596,646,500.00
57	022205200300	Ekiti State Social Investment Programme	593,836,500.00	599,912,000.00	6,075,500.00	310,563,031.50
58	022700100100	Bureau Of Employment, Labour And Productivity	-	10,000,000.00	10,000,000.00	-
59	022700700100	Job Creation And Employment Agency	200,000,000.00	200,604,000.00	604,000.00	179,633,203.00
60	022800100100	Bureau Of Information, Communication And Technology (ICT)	33,434,232.48	40,000,000.00	6,565,767.52	50,567,789.16
61	023100100100	Ekiti State Electricity Board	698,944,744.82	1,220,906,969.18	521,962,224.36	111,820,134.59
62	023100100300	Ekiti State Office Of Energy Matters	-	-	-	-
63	023300100100	Ekiti State Mineral Resources Development Agency	-	2,170,430.20	2,170,430.20	-
64	023400100100	Ministry Of Works And Transportation	16,795,971,365.89	16,935,548,000.00	139,576,634.11	10,495,613,338.18
65	023400100300	Ekiti State Traffic Management Agency	-	3,000,000.00	3,000,000.00	-
66	023400100400	Ekiti State Public Works Corporation	-	10,000,000.00	10,000,000.00	33,386,570.94
67	023400100500	Department Of Public Transportation	-	-	-	-
68	023600100100	Ministry Of Arts, Culture And Tourism Development	-	16,307,937.83	16,307,937.83	4,000,000.00
69	023800100100	Ministry Of Budget And Planning	1,554,762,037.46	11,867,325,736.12	10,312,563,698.66	157,812,500.00
70	023800200100	State Bureau Of Statistics	17,798,000.00	38,500,000.00	20,702,000.00	-
71	025000100100	Fiscal Responsibility Commission	-	4,500,000.00	4,500,000.00	2,000,000.00
72	025200100100	Ekiti State Water Corporation	14,000,000.00	400,000,000.00	386,000,000.00	66,000,000.00
73	025200100200	State Rural Water Supply And Sanitation Agency	78,388,591.56	550,000,000.00	471,611,408.44	-
74	025300100100	Ministry Of Housing And Urban Development	5,000,000.00	30,582,016.38	25,582,016.38	1,100,000.00
75	025301000100	Ekiti State Housing Corporation	-	33,500,000.00	33,500,000.00	-
76	026000100100	Bureau Of Lands	124,851,040.30	125,099,051.80	248,011.50	273,043,992.57
77	026000100200	Office Of Surveyor General	1,000,000.00	6,791,008.19	5,791,008.19	-
78	026000100400	Urban Renewal Agency	16,491,976.00	17,625,000.00	1,133,024.00	440,000,000.00
79	026100100100	Ministry Of Infrastructure And Public Utilities	226,875,269.34	232,401,139.54	5,525,870.20	30,519,215.09
80	026100100400	Ekiti State Water Sector Regulatory Agency	-	20,000,000.00	20,000,000.00	-
		SUB TOTAL ECONOMIC	22,481,939,657.73	33,922,114,957.49	11,440,175,299.76	14,001,885,825.95

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

S/N	Administrative Code	Description	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	
81	030000000000	Law & Justice Sector	-		-	-
82	031800100100	The Judiciary	578,006,000.00	578,060,000.00	54,000.00	163,450,000.00
83	031801100100	Ekiti State Judicial Service Commission	-	130,000,000.00	130,000,000.00	-
84	031800100100	Ekiti State Customary Court of Appeal	-	65,000,000.00		
85	032600100100	Ministry Of Justice	-	22,264,945.27	22,264,945.27	-
86	032600100200	Ekiti State Citizen's Right	-	-	-	-
87	032600100300	Office Of Public Defender	30,000,000.00	44,484,592.72	14,484,592.72	-
88	032600100400	Ekiti State Law Reform Commission	15,000,000.00	20,222,622.43	5,222,622.43	-
		SUB TOTAL LAW & JUSTICE	623,006,000.00	860,032,160.42	237,026,160.42	163,450,000.00
					-	
	040000000000	Regional Sector	-		-	
89	045102100100	Ministry Of Regional and Special Duties	-	10,000,000.00	10,000,000.00	2,640,000.00
90	045102100200	Serve EKS Steering Committee	-	-	-	-
91	045102100300	Serve EKS	-	-	-	-
92	045102100400	Subvention To Dawn Commission	-	-	-	-
		SUB TOTAL REGIONAL	-	10,000,000.00	10,000,000.00	2,640,000.00
					-	
	050000000000	Social Sector			-	
93	051300100100	Ministry Of Youth And Sport Development	9,500,000.00	8,165,875.20	(1,334,124.80)	3,000,000.00
94	051305200100	Ekiti State Sport Council	9,737,000.00	15,165,875.20	5,428,875.20	-
95	051305300100	Ekiti State Office Of Disability	3,451,000.00	3,452,000.00	1,000.00	404,000.00
96	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	32,481,000.00	84,000,000.00	51,519,000.00	66,549,500.00
97	051700100100	Ministry Of Education, Science And Technology	8,000,000.00	20,000,000.00	12,000,000.00	23,838,500.00
98	051700100400	Ekiti State Library Board	-	-	-	-
99	051700100500	Education Trust Funds	-	-	-	-
100	051700100600	State Universal Basic Education Board (SUBEB)	-	470,000,000.00	470,000,000.00	119,261,620.00
101	051701000100	Agency For Adult And Non Formal Education	-	-	-	-
102	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-
103	051702600200	Ekiti State University	-	-	-	-
104	051702600300	Bamidele Olumilua University Of Education	-	-	-	-
105	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	-	-	-	-
106	051702600500	Ekiti State Polytechnic, Isan Ekiti	36,427,267.97	123,108,051.45	86,680,783.48	-
107	051705300100	Ekiti State Board For Technical And Vocational Education	9,516,518.13	32,091,933.90	22,575,415.77	20,000,000.00
108	051705400100	Ekiti State Scholarship Board	-	-	-	-
109	051705500100	Ekiti State Teaching Service Commission	-	2,000,000.00	2,000,000.00	-
110	052100100100	Ministry Of Health And Human Services	505,509,997.30	670,800,000.00	165,290,002.70	277,035,247.03
111	052100200100	Ekiti State Health Insurance Scheme	50,000,000.00	104,861,575.00	54,861,575.00	-
112	052100300100	Primary Healthcare Development Agency	7,795,000.00	20,400,000.00	12,605,000.00	5,751,240.00
113	052102600100	Ekiti State University Teaching Hospital	-	247,074,136.72	247,074,136.72	-

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

S/N	Administrative Code	Description	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			N	N	N	
114	052110200100	Hospital Management Board	-	11,500,000.00	11,500,000.00	-
115	052110400100	Ekiti Drugs Health Supplies Management (Central Medical Stores)	-	-	-	-
116	053500100100	Ministry Of Environment	-	55,340,547.59	55,340,547.59	-
117	053501600100	State Environmental Protection Agency	76,334,420.00	99,297,549.98	22,963,129.98	25,859,125.00
118	053505300100	Ekiti State Waste Management Board	224,187,659.50	224,635,032.00	447,372.50	2,000,000.00
119	055100100100	Ministry Of Local Government Affairs	-	2,500,000.00	2,500,000.00	-
120	055100200100	Bureau Of Chieftaincy Affairs	-	3,000,000.00	3,000,000.00	-
121	055100300100	Bureau Of Rural And Community Development	-	20,000,000.00	20,000,000.00	15,000,000.00
		External Finances with Draw Down	-	-	-	-
		SUB TOTAL SOCIAL	972,939,862.90	2,217,392,577.04	1,244,452,714.14	558,699,232.03
			-			
		TOTAL ADMINISTRATION SECTOR	3,027,250,084.72	7,629,064,533.71	4,601,814,448.99	4,307,723,940.48
		TOTAL ECONOMIC SECTOR	22,481,939,657.73	33,922,114,957.49	11,440,175,299.76	14,001,885,825.95
		TOTAL LAW & JUSTICE SECTOR	623,006,000.00	860,032,160.42	237,026,160.42	163,450,000.00
		TOTAL REGIONAL SECTOR	-	10,000,000.00	10,000,000.00	2,640,000.00
		TOTAL SOCIAL SECTOR	972,939,862.90	2,217,392,577.04	1,244,452,714.14	558,699,232.03
		TOTAL (A)	27,105,135,605.35	44,638,604,228.66	17,533,468,623.31	19,034,398,998.46
		(B) OTHER: EXTERNAL FINANCES WITH DRAW DOWN				
		ADMINISTRATION SECTOR				
		SDG	-			356,256.28
		ECONOMIC SECTOR				
	Anex i	WORLD BANK ASSISTED PROJECT(PFMU)	9,402,563,417.19			7,235,763,012.25
		LAW & JUSTICE SECTOR				
		REGIONAL SECTOR				
		SOCIAL SECTOR				
	Anex ii	EDUCATION TRUST FUND	572,003,055.23			553,524,194.65
		SUBEB	122,695,053.53			3,758,561,218.93
		HEALTH PROJECTS FINANCED BY AIDS & GRANTS	481,341,022.31			1,010,692,138.22
		TOTAL SOCIAL SECTOR	1,176,039,131.07			5,322,777,551.80
		TOTAL EXTERNAL FINANCES WITH DRAW DOWN (B)	10,578,602,548.26	-	-	12,558,896,820.33
		TOTAL (A+B)	37,683,738,153.61	44,638,604,228.66	-	31,593,295,818.79
		LESS: SPECIAL PROGRAMME/PROJECTS	(4,253,317,410.14)	(5,032,771,769.43)	-	(5,758,393,856.60)
		GRAND TOTAL	33,430,420,743.47	39,605,832,459.23	-	25,834,901,962.19
		SUMMARY BY SECTORS				
		TOTAL ADMINISTRATION SECTOR	2,952,765,034.52	7,629,064,533.71	-	3,478,138,128.99
		TOTAL ECONOMIC SECTOR	28,896,637,950.00	28,889,343,188.06	-	18,087,862,944.80
		TOTAL LAW & JUSTICE SECTOR	608,006,000.00	860,032,160.42	-	163,450,000.00
		TOTAL REGIONAL SECTOR	-	10,000,000.00	-	-
		TOTAL SOCIAL SECTOR	973,011,758.95	2,217,392,577.04	-	4,105,450,888.40
		GRAND TOTAL	33,430,420,743.47	39,605,832,459.23	-	25,834,901,962.19

NOTE 71: PROCEEDS FROM FOREIGN LOAN

S/NO	PROJECT	2023	2022
		₦	₦
1	CONDITIONAL CASH TRANSFER	94,212,000.00	22,951,445
2	CoPREP	151,428,300.00	-
3	NEWMAP	-	3,245,320,750
4	NASSNP	-	173,704,034.74
5	RAAMP	110,179,993.19	207,500,000.00
6	IDEA	114,029,294.61	804,161,855.15
7	AGILE	5,273,549,790.69	2,137,686,604.90
8	IMPACT	3,000,617,939.17	83,000,000.00
9	SURWASH	283,773,855.00	327,850,000.00
	TOTAL	9,027,791,172.66	7,002,174,689.79

NOTE 72: PROCEEDS FROM DOMESTIC LOANS

S/NO	FACILITY	2023	2022
		₦	₦
1	CBN COVID HEALTH INTERVENTION FUND	-	-
2	CBN (DCRR) SCHEME I	-	-
3	CBN (DCRR) SCHEME II	-	-
4	RESTRUCTURED COMMERCIAL BANK LOANS	1,558,096,258.97	-
5	CBN- BRIDGING FACILITY	-	6,075,112,034.63
	TOTAL	1,558,096,258.97	6,075,112,034.63

NOTE 73: LOAN REPAYMENTS

S/NO	DETAILS	2023	2022
		₦	₦
1	Foreign Loan	1,793,111,525.73	1,216,938,132.54
2	Domestic Loan	5,770,926,124.37	6,308,434,865.14
	TOTAL	7,564,037,650.10	7,525,372,997.68

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

S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	120101	120201	120204	120205	120206	120207	120208	120209	120210	120211	Total Actual 2023	FINAL BUDGET 2023	VARIANCE	Total Actual 2022
			Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings -General	Rent On Government Buildings -	Rent On Land & Others - General	Repayments - General	Investment Income				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
		ADMINISTRATION SECTOR														
1	011100100100	Government House And Protocol	-	-	500,000.00	-	-	-	-	-	-	-	500,000.00	-	500,000.00	-
2	011100200800	Special Adviser Communication And Strategy	-	-	-	-	-	-	-	-	-	-	-	10,921,462.41	(10,921,462.41)	-
3	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-	-	-	-	-	-	-	-	1,728,077.49	(1,728,077.49)	-
4	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-	-	-	-	-	-	-	-	1,209,668.25	(1,209,668.25)	-
5	011100700100	Ekiti State Bureau Of Public Procurement	-	-	-	-	-	27,395,000.00	-	-	-	-	27,395,000.00	20,406,395.62	6,988,604.38	20,935,000.00
6	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-	-	997,000.00	-	-	-	-	997,000.00	432,024.37	564,975.63	940,000.00
7	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-	-	2,841,600.00	-	-	-	-	997,000.00	3,498,480.00	(2,501,480.00)	849,600.00
8	011103700100	Muslim Pilgrim Board	-	-	-	-	864,048.00	-	-	-	-	-	864,048.00	864,048.75	(0.75)	-
9	011103800100	Christian Pilgrim Board	-	-	-	-	146,000.00	-	-	-	-	-	146,000.00	864,048.75	(718,048.75)	111,000.00
10	011110100100	Bureau Of Special Projects	-	-	-	-	-	-	-	-	-	-	-	10,500,000.00	(10,500,000.00)	-
11	011111200100	General Administration Department	-	-	1,660,000.00	-	686,750.00	-	-	-	-	-	2,346,750.00	2,100,000.00	246,750.00	-
12	011111200200	Petroleum Product Consumer Protection Agency	-	-	-	985,000.00	-	-	-	-	-	-	985,000.00	259,214.62	725,785.38	160,000.00
13	011111300100	Ekiti State Pension Commission	-	-	-	-	21,000.00	-	-	-	-	-	21,000.00	-	21,000.00	132,500.00
14	011111300200	Pension Transition Arrangement Department	-	-	-	-	2,476,700.00	-	-	-	-	-	2,476,700.00	3,024,170.61	(547,470.61)	2,434,750.00
15	011111400100	Chief Press Secretary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	011200100100	Ekiti State House Of Assembly	-	-	-	-	-	-	-	-	-	-	-	864,048.75	(864,048.75)	-
18	011200200100	House Of Assembly Service Commission	-	-	-	-	53,100.00	-	-	-	-	-	53,100.00	188,050.49	(134,950.49)	79,600.00
19	012300100100	Ministry Of Information And Value Orientation	-	-	-	-	-	-	-	-	-	-	-	86,404.87	(86,404.87)	-
20	012300200100	Government Printing Press	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	012500600100	Office Of Establishment And Service Matters	-	-	352,000.00	802,000.00	560,150.00	-	-	-	-	-	1,714,150.00	3,300,980.36	(1,586,830.36)	2,308,050.00
22	012500700100	Office Of Capacity Development And Reform	-	-	806,800.00	-	406,322.50	-	-	-	-	-	1,213,122.50	2,592,146.24	(1,379,023.74)	528,500.00
23	014000100100	Ekiti State Auditor General Office	-	360,000.00	100,000.00	-	-	-	-	-	-	-	460,000.00	1,000,000.00	(540,000.00)	2,254,000.00
24	014000200100	Local Government Auditor General Office	-	-	-	116,500.00	-	-	-	-	-	-	116,500.00	1,800,000.00	(1,683,500.00)	-
25	014700100100	Ekiti State Civil Service Commission	-	-	1,000.00	91,550.00	2,160,480.00	-	-	-	-	-	2,253,030.00	10,018,290.54	(7,765,260.54)	663,800.00
26	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Office of Transformation, Strategy & Service Delivery	-	-	-	-	-	100,000.00	-	-	-	-	100,000.00	-	-	-
27	016101700100	Cabinet And Special Services	-	-	600,000.00	-	42,500.00	522,500.00	-	-	-	-	1,165,000.00	345,619.50	819,380.50	515,800.00
		TOTAL ADMINISTRATION SECTOR	-	360,000.00	4,019,800.00	1,995,050.00	7,417,050.50	31,856,100.00	-	-	-	-	43,803,400.50	76,003,131.62	(32,199,731.12)	31,912,600.00

S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	120101	120201	120204	120205	120206	120207	120208	120209	120210	120211	Total Actual 2023	FINAL BUDGET 2023	VARIANCE	Total Actual 2022
			Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings -General	Rent On Government Buildings -	Rent On Land & Others - General	Repayments - General	Investment Income				
			N	N	N	N	N	N	N	N	N	N	N	N		
		ECONOMIC SECTOR														
28	021500100100	Ministry Of Agriculture And Food Security	-	2,617,000.00	9,986,250.00	43,602,850.00	900,000.00	330,900.00	-	215,000.00	-	-	57,652,000.00	110,000,000.00	(52,348,000.00)	56,567,290.50
29	021510200100	Agricultural Development Programme	-	-	-	-	-	54,000.00	-	-	-	-	54,000.00	2,000,000.00	(1,946,000.00)	80,000.00
30	021510900100	Ekiti State Forestry Commission	-	11,880,000.00	40,839,600.00	7,390,000.00	4,845,000.00	4,471,420.00	-	-	-	-	69,426,020.00	100,000,000.00	(30,573,980.00)	41,351,718.00
31	021511000100	Mountain Marketing Agricultural Agency	-	-	-	-	1,482,000.47	-	-	-	-	-	1,482,000.47	1,728,097.49	(246,097.02)	977,915.40
32	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-	-	-	-	1,796,850.00	-	-	1,796,850.00	8,960,731.20	(7,163,881.20)	585,200.00
33	022000100100	Ministry Of Finance	-	-	-	402,500.00	-	-	-	-	-	-	402,500.00	432,024.37	(29,524.37)	22,500.00
34	022000700100	Office Of The Accountant General Ekiti State Board Of Internal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	022000800100	Service	15,289,398,879.64	263,425,198.38	255,436.00	3,101,150.00	33,149,623.48	39,831,237.92	-	-	-	-	15,629,161,525.42	11,810,772,699.17	3,818,388,826.25	10,244,184,319.31
36	022000800200	Signage And Advertisement Agency	-	-	67,466,241.00	-	-	-	-	-	-	-	67,466,241.00	65,000,000.00	2,466,241.00	48,870,820.27
37	022000800300	Lottery Commission Ministry Of Investment, Trade And Innovations	-	-	-	-	-	81,405,000.00	-	-	-	-	81,405,000.00	129,607,312.03	(48,202,312.03)	71,222,138.00
38	022200100100	Cooperative Department & Loop.	-	-	36,857,840.00	-	-	11,667,720.00	-	-	-	-	48,525,560.00	30,241,706.14	18,283,853.86	34,815,583.00
39	022200600100	College Ijero Ekiti	-	-	-	-	-	-	-	-	-	-	2,592,146.24	(2,592,146.24)	322,000.00	
40	022200900100	Technical Adviser On Ekiti Knowledge Zone	-	-	-	-	-	-	-	-	-	-	43,202,437.34	(43,202,437.34)	-	
41	022201000100	Monitoring And Supervision Of Cooperative Societies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	022201800100	State Cooperative Advisory Board Ekiti State investment Promotion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	022205200100	Agency	-	-	-	-	-	-	-	-	-	-	23,202,437.34	(23,202,437.34)	-	
44	022700000000	Bureau Of Employment, Labour And Productivity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	022700100100	Bureau Of Employment, Labour And Productivity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	023100100100	Ekiti State Electricity Board Ekiti State Mineral Resources	-	600,000.00	30.00	26,500.00	3,000.00	-	-	-	-	-	629,530.00	1,418,025.35	(788,495.35)	250,000.00
47	023300100100	Development Agency	-	-	7,400,000.00	-	-	-	-	-	-	-	7,400,000.00	14,400,000.00	(7,000,000.00)	500,000.00
48	023400100100	Ministry Of Works And Transportation	-	-	33,049,651.00	96,606,500.00	-	-	-	-	-	-	129,656,151.00	200,000,000.00	(70,343,849.00)	25,626,500.00
49	023400100200	Planning Reseach And Statistics	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	023400100300	Ekiti State Traffic Management Agency	-	50,000.00	-	16,702,205.00	-	-	-	-	-	-	16,752,205.00	20,000,000.00	(3,247,795.00)	6,756,800.00
51	023400100400	Ekiti State Public Works Corporation	-	-	-	-	-	55,000.00	-	-	-	-	55,000.00	427,387.48	(372,387.48)	-
52	023400100500	Department Of Public Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-	-	1,185,400.00	-	-	-	-	1,185,400.00	1,296,073.12	(110,673.12)	1,733,250.00
54	023600100100	Tourism Development agency (Tourism Department)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,733,250.00
55	023600100200	Council For Art And Culture	-	-	-	-	-	1,335,000.00	-	-	-	-	1,335,000.00	2,160,121.87	(825,121.87)	-
56	023600100300	Council For Art And Culture	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	025200100100	Ekiti State Water Coorporation State Rural Water Supply And Sanitation Agency	-	-	120,500.00	-	-	24,693,414.56	-	-	-	-	24,813,914.56	30,520,656.10	(5,706,741.54)	24,178,901.93
58	025200100200	Ekiti State Water Sector Regulatory Agency	-	3,457,200.00	1,698,000.00	-	-	-	-	-	-	-	5,155,200.00	3,000,000.00	2,155,200.00	1,865,700.00
59	026100100400	Ministry Of Housing And Urban Development	-	-	-	-	-	-	-	-	-	-	-	-	-	84,745,961.50
60	025300100100	Ekiti State Housing Corporation	-	-	133,343,525.87	7,421,645.00	438,562.06	8,900,465.48	-	-	-	-	150,104,198.41	130,827,325.05	19,276,873.36	142,735,419.73
61	025301000100	Bureau Of Lands	-	-	497,217.00	158,353.80	29,004,931.00	80,558,469.29	-	49,910,977.45	-	-	160,129,948.54	202,000,000.00	(41,870,051.46)	378,613,255.11
62	026000100100	Office Of Surveyor General	-	-	267,472,140.29	102,342,654.37	13,263,050.00	49,257,054.00	-	1,377,550.00	-	-	433,712,448.66	500,000,000.00	(66,287,551.34)	30,648,688.25
63	026000100200	Urban Renewal Agency	-	-	14,526,983.00	6,329,232.00	-	4,000.00	-	-	-	-	20,860,215.00	50,000,000.00	(29,139,785.00)	-
64	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	-	-	-	-	-	-	-	-	-	10,000,000.00	(10,000,000.00)	4,707,000.00
65	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	3,512,000.00	775,000.00	-	1,387,000.00	-	-	-	-	5,674,000.00	15,000,000.00	(9,326,000.00)	-
		TOTAL ECONOMIC SECTOR	15,289,398,879.64	282,029,398.38	617,025,414.16	284,858,590.17	83,086,167.01	305,136,081.25	-	53,300,377.45	-	-	16,914,834,908.06	13,508,789,180.29	3,406,045,727.77	11,203,094,211.00

S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	120101	120201	120204	120205	120206	120207	120208	120209	120210	120211	Total Actual 2023	FINAL BUDGET 2023	VARIANCE	Total Actual 2022
			Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings -General	Rent On Government Buildings -	Rent On Land & Others - General	Repayments - General	Investment Income				
			N	N	N	N	N	N	N	N	N	N	N	N		
		LAW & JUSTICE SECTOR														-
66	031800100100	The Judiciary	-	-	20,082,170.89	4,611,200.00	-	-	-	-	-	-	24,693,370.89	43,538,433.02	(18,845,062.13)	19,952,718.10
67	031801100100	Ekiti State Judicial Service Commission	-	-	476,750.00	-	20,000.00	-	-	-	-	-	496,750.00	400,809.75	95,940.25	475,250.00
68	031801100100	Ekiti State Customary Court of Appeal	-	-	695,213.09	100.00	-	-	-	-	-	-	695,313.09	-	695,313.09	-
69	032600100100	Ministry Of Justice	-	-	65,000.00	163,891,110.92	1,000.00	-	-	-	-	-	163,957,110.92	216,012,186.71	(52,055,075.79)	99,749,034.47
		TOTAL LAW & JUSTICE SECTOR	-	-	21,319,133.98	168,502,410.92	21,000.00	-	-	-	-	-	189,842,544.90	259,951,429.48	(70,108,884.58)	120,177,002.57
		SOCIAL SECTOR														-
69	051300100100	Ministry Of Youth And Sport Development	-	-	-	4,100,000.00	-	-	-	-	-	-	4,100,000.00	5,020,243.73	(920,243.73)	3,211,414.00
70	051305200100	Ekiti State Sport Council	-	-	20,200.00	-	-	366,000.00	-	-	-	-	386,200.00	328,338.52	57,861.48	270,000.00
71	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	210,000.00	5,919,500.00	189,000.00	50,000.00	62,000.00	-	-	-	-	6,430,500.00	5,000,000.00	1,430,500.00	5,837,100.00
72	051700100100	Ministry Of Education, Science And Technology	-	13,023,900.00	4,107,100.00	37,111,620.00	-	-	-	-	-	-	54,242,620.00	100,000,000.00	(45,757,380.00)	60,321,861.00
73	051700100400	Ekiti State Libabry Board	-	-	77,100.00	-	-	-	-	-	-	-	77,100.00	100,000.00	(22,900.00)	80,500.00
75	051700100600	State Universal Basic Education Board (SUBEB)	-	-	7,520,000.00	-	-	-	-	-	-	-	7,520,000.00	10,000,000.00	(2,480,000.00)	-
76	051701000100	Agency For Adult And Non Formal Education	-	-	250,100.00	140,000.00	70,100.00	-	-	-	-	-	460,200.00	500,000.00	(99,800.00)	175,000.00
77	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-	55,000.00	-	-	-	-	-	55,000.00	94,000.00	(39,000.00)	70,000.00
78	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	-	50,000.00	-	-	-	-	-	-	50,000.00	500,000.00	(450,000.00)	140,000.00
79	051705400100	Ekiti State Scholarship Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	051705500100	Ekiti State Teaching Service Commission	-	-	-	-	417,900.00	-	-	-	-	-	417,900.00	6,000,000.00	(5,582,100.00)	1,006,200.00
81	052100100100	Ministry Of Health And Human Services	-	-	5,580,000.00	1,862,500.00	-	2,161.25	-	-	-	-	7,444,661.25	8,640,487.47	(1,195,826.22)	2,150,000.00
82	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-	-	-	-	-	-	-	-	-	-	25,650.00
83	052100300100	Primary Healthcare Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	052110200100	Hospital Management Board	-	-	36,560,244.60	6,514,345.52	1,979,100.00	128,351,151.92	-	-	-	-	173,404,842.04	200,000,000.00	(26,595,157.96)	172,017,359.43
85	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	-	-	-	-	4,614,909.23	-	-	-	-	-	4,614,909.23	3,500,000.00	1,114,909.23	2,187,606.16
86	053500000000	Ministry Of Environment	-	-	-	3,076,880.00	-	-	-	-	-	-	3,076,880.00	2,332,931.62	743,948.38	-
87	053500100100	Ministry Of Environment	-	-	-	-	-	-	-	-	-	-	-	-	-	984,500.00
88	053500100200	Monthly Sanitation Exercise	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	053500200200	Monitoring And Task Force On Forest Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	053501600100	State Environmental Protection Agency	-	-	5,720,100.00	2,950,500.00	-	-	-	-	-	-	8,670,600.00	60,000,000.00	(51,329,400.00)	19,796,000.00

S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	120101	120201	120204	120205	120206	120207	120208	120209	120210	120211	Total Actual 2023	FINAL BUDGET 2023	VARIANCE	Total Actual 2022
			Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings -General	Rent On Government Buildings -	Rent On Land & Others - General	Repayments - General	Investment Income				
			N	N	N	N	N	N	N	N	N	N	N	N		
91	053505300100	Ekiti State Waste Management Board	-	-	-	8,763,825.60	-	-	-	-	-	-	8,763,825.60	11,219,896.93	(2,456,071.33)	8,732,733.23
92	055100100100	Ministry Of Local Government Affairs	-	-	1,050,000.00	-	-	-	-	-	-	-	1,050,000.00	1,532,024.37	(482,024.37)	-
93	055100200100	Bureau Of Chieftaincy Affairs	-	-	-	915,000.00	-	-	-	-	-	-	915,000.00	2,592,146.24	(1,677,146.24)	2,026,000.00
		TOTAL SOCIAL SECTOR	-	13,233,900.00	66,804,344.60	65,673,671.12	7,187,009.23	128,781,313.17	-	-	-	-	281,680,238.12	417,360,068.88	(135,679,830.76)	279,031,923.82
		SUMMARY OF IGR ON SECTOR														
	A	ADMINISTRATION SECTOR	-	360,000.00	4,019,800.00	1,995,050.00	7,417,050.50	31,856,100.00	-	-	-	-	45,648,000.50	76,003,131.62	(30,355,131.12)	31,912,600.00
	B	ECONOMIC SECTOR	15,289,398,879.64	282,029,398.38	617,025,414.16	284,858,590.17	83,086,167.01	305,136,081.25	-	53,300,377.45	-	-	16,914,834,908.06	13,508,789,180.29	3,406,045,727.77	11,203,094,211.00
	C	LAW AND JUSTICE SECTOR	-	-	21,319,133.98	168,502,410.92	21,000.00	-	-	-	-	-	189,842,544.90	259,951,429.48	(70,108,884.58)	120,177,002.57
	D	REGIONAL SECTOR														
	E	SOCIAL SECTOR	-	13,233,900.00	66,804,344.60	65,673,671.12	7,187,009.23	128,781,313.17	-	-	-	-	281,680,238.12	417,360,068.88	(135,679,830.76)	279,031,923.82
		GRAND TOTAL	15,289,398,879.64	295,623,298.38	709,168,692.74	521,029,722.21	97,711,226.74	465,773,494.42	-	53,300,377.45	-	-	17,432,005,691.58	14,262,103,810.27	3,169,901,881.31	11,634,215,737.39

SUPL. NOTE 2 : INTERNAL GENERATED REVENUE BY INSTITUTION AND PARASTATAL

1	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-	85,477,576.88	-	-	-	-	-	85,477,576.88	120,000,000.00	(34,522,423.12)	99,156,015.96
2	051702600200	Ekiti State University	-	-	9,818,658,168.00	-	-	780,660,641.20	-	-	-	-	10,599,318,809.20	5,402,573,110.19	5,196,745,699.01	2,215,900,580.35
3	051702600300	Bamidele Olumilua University Of Education - Ikere Ekiti	-	-	1,810,277,490.00	-	-	359,192,760.50	-	-	-	-	2,169,470,250.50	1,100,054,764.10	1,069,415,486.40	1,416,794,113.50
4	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	-	-	297,196,800.00	-	-	9,982,700.00	-	-	-	-	431,436,400.00	380,412,812.50	51,023,587.50	383,291,250.00
5	051702600500	Ekiti State Polytechnic Isan - Ekiti	-	-	9,350,425.00	-	-	11,054,240.00	-	-	-	-	20,404,665.00	38,202,437.34	(17,797,772.34)	14,306,020.26
6	052102600100	Ekiti State University Teaching Hospital	-	-	-	-	-	488,090,323.55	-	-	-	-	488,090,323.55	617,114,919.69	(129,024,596.14)	439,366,017.00
7	051700100500	Education Trust Funds	-	-	-	-	-	566,201,170.76	-	-	-	-	566,201,170.76	800,000,000.00	(233,798,829.24)	546,963,050.47
		TOTAL (B)	-	-	11,935,482,883.00	-	95,460,276.88	2,329,456,036.01	-	-	-	-	14,360,399,195.89	8,458,358,043.82	5,902,041,152.07	5,115,777,047.54
		GRAND TOTAL A+ B	15,289,398,879.64	295,623,298.38	12,644,651,575.74	521,029,722.21	193,171,503.62	2,795,229,530.43	-	53,300,377.45	-	-	31,792,404,887.47	22,720,461,854.09	9,071,943,033.38	16,749,992,784.93

SUPPLEMENTARY NOTE 3: BREAKDOWN OF INVESTMENT INCOME

SECTORS	ACTUAL	2023	FINAL BUDGET	VARIANCE	ACTUAL	2022
	₦		₦		₦	₦
OPERATING SURPLUS		-		-		-
DIVIDEND		-		-		-
OTHER INVESTMENT INCOME		-		-		-
TOTAL		-		-		-

SUPPLEMENTARY NOTE 4: BREAKDOWN OF INTEREST EARNED

SECTORS	ACTUAL	2023	FINAL BUDGET	VARIANCE	ACTUAL	2022
	₦		₦		₦	₦
MOTOR VEHICLE ADVANCES		-		-		-
INTEREST ON HOUSING LOAN		-		-		-
BANK INTEREST		-		-		-
TOTAL		-		-		-

SUPPLEMENTARY NOTE 5A: OTHER REVENUE

S/NO	MONTHS	RENT	LAPTOP REPAYMENT	WEMA SHARE	OJA OBA PROCEEDS	TOTAL
		₦	₦	₦	₦	₦
1	JANUARY		375,528.63	16,415.48	-	391,944.11
2	FEBRUARY		10,203.69	38,479.15	-	48,682.84
3	MARCH		-	-	-	-
4	APRIL		7,503.58	8,560.40	675,000.00	691,063.98
5	MAY		7,155.07	9,331.67	-	16,486.74
6	JUNE		7,155.07	9,331.67	581,000.00	597,486.74
7	JULY		2,947,857.89	15,643.41	1,233,000.00	4,196,501.30
8	AUGUST		602,163.19	10,875.01	-	613,038.20
9	SEPTEMBER		7,155.07	8,560.00	-	15,715.07
10	OCTOBER		-	-	63,000.00	63,000.00
11	NOVEMBER		-	-	63,000.00	63,000.00
12	DECEMBER		-	-	-	-
	TOTAL	-	3,964,722.19	117,196.79	2,615,000.00	6,696,918.98

SUPPLEMENTARY NOTE 5B: OTHER REVENUE

S/NO	MONTHS	EKSG SALARY REFUND	JAAC REFUND	ECA DEDUCTIONS REFUND	MDAs REFUND	TOTAL
		₦	₦	₦	₦	₦
1	JANUARY	881,198.20	7,864,121.62	-	-	8,745,319.82
2	FEBRUARY	1,560,942.00	7,864,121.62	-	-	9,425,063.62
3	MARCH	2,598,447.12	7,864,121.62	-	-	10,462,568.74
4	APRIL	5,477,539.62	7,864,121.62	-	-	13,341,661.24
5	MAY	3,751,000.95	7,864,121.62	-	266,421,354.94	278,036,477.51
6	JUNE	2,367,495.26	-	-	-	2,367,495.26
7	JULY	5,471,564.27	7,864,121.62	-	-	13,335,685.89
8	AUGUST	3,646,467.80	7,864,121.62	-	-	11,510,589.42
9	SEPTEMBER	7,077,697.02	7,864,121.62	-	-	14,941,818.64
10	OCTOBER	2,443,335.82	15,728,243.24	-	-	18,171,579.06
11	NOVEMBER	5,345,605.01	7,864,121.62	-	-	13,209,726.63
12	DECEMBER	11,612,821.80	7,864,121.62	-	-	19,476,943.42
	TOTAL	52,234,114.87	94,369,459.44	-	266,421,354.94	413,024,929.25

SUPPLEMENTARY NOTE 5C: MDAs TSA SWEEPINGS (INFLOWS)

Transaction Details: Fund transfer - EKSG Bank Account Monitoring System

S/N	SOURCE BANK	SOURCE ACCOUNT NAME	SOURCE ACCOUNT NUMBER	BENEFICIARY BANK	BENEFICIARY ACCOUNT NAME	BENEFICIARY ACCOUNT NUMBER	AMOUNT (₦)
1	KEYSTONE BANK	EKITI STATE PRIMARY HEALTH CARE DEVT.	1001191177	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	71,041.79
2	FIDELITY BANK	EKITIT STATE BUREAU OF PUBLIC PROCUREMENT	5030038877	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	5,856,006.96
3	ECOBANK	EKITI OFFICE OF STATE AUDITOR GENERAL OVERHEAD	1680009920	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	1.66
4	WEMA BANK	EKITI CABINET & SPECIAL SERVICES OVERHEAD	0122900480	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	1,757.37
5	UNION BANK	EKITI STATE SPORTS COUNCIL PENSIONERS	0039904198	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	12,462.71
6	UNION BANK	EKITI STATE MINISTRY OF HEALTH BASIC HEALTH CARE PROVISION	0112690943	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	292,585.52
7	UNION BANK	EKITI GOVT SPECIALS	0003574525	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	3,712,803.19
8	KEYSTONE BANK	EKSG SCHLS ENT. BOARD (IMPREST ACC)	1001191445	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	9,512.45
9	KEYSTONE BANK	CHRISTIAN PILGRIMS WELFARE BOARD	1000283242	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	745,811.40
10	FIRST CITY MONUMENT BANK	MINISTRY HEALTH DATA BANK ACCOUNT, EKITI STATE	2195035020	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	288,808.50
11	FIRST BANK	INFORMATION COMMUNICATION TECH. (ICT)	2018375385	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	3,326,864.14
12	FIRST BANK	BUREAU OF TOURISM ARTS AND CULTURE	2018869666	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	2,861.67
13	ECOBANK	GOVERNMENT HOUSE AND PROTOCOL	1680002275	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	177,407.02
14	ECOBANK	EXPENDITURE	5782002885	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	50,793,299.75
15	ECOBANK	EKSG TSA RESERVE	1680009944	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	12,917,373.08
16	ECOBANK	EKITI URBAN RENEWAL AGENCY OVERHEAD	1680009999	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	1,274.50

17	ECOBANK	EKITI OFFICE OF STATE AUDITOR GENERAL OVERHEAD	1680009920	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	73,993.71
18	ECOBANK	EKITI MINISTRY OF WORKS AND TRANSPORTATION OVERHEAD ACCOUNT	1682028172	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	7,138.96
19	ECOBANK	BUREAU OF PUBLIC PROCUREMENT	2862013155	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	1,928.22
20	ACCESS BANK	OTHER CHARGE OFFICE OF THE SURVEYOR	0004001720	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	101,726.62
21	ACCESS BANK	MINISTRY OF HEALTH SPECIAL ACCOUNT	0060015365	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	13,547,445.86
22	ACCESS BANK	EKITI OFFICE OF THE DEPUTY GOVERNOR OVERHEAD	0716892166	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	1,392.85
23	ACCESS BANK	EKITI GAD CAPITAL	0795465929	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	3,611.02
24	ACCESS BANK	EKITI CABINET AND SPECIAL SERVICES CAPITAL	0795467143	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	2,336.26
25	ACCESS BANK	EKSG TRAFFIC OFFENCES ACCOUNT	0696668779	PREMIUM TRUST BANK	EKSG TSA SWEEPING	0080024718	285,020.50
		TOTAL INFLOWS (A)					92,234,465.71

MDAs TSA SWEEPINGS (OUTFLOWS)

Transaction Details: Fund transfer - EKSG Bank Account Monitoring System

S/N	SOURCE BANK	SOURCE ACCOUNT NAME	SOURCE ACCOUNT NUMBER	BENEFICIARY BANK	BENEFICIARY ACCOUNT NAME	BENEFICIARY ACCOUNT NUMBER	AMOUNT (₦)
1	Access Bank	EKSG TSA SWEEPING	'0795210033	Sterling Bank	EKSG Ministry of Finance	0070503985	10,013,032.47
2	Access Bank	EKSG TSA SWEEPING	'0795210033	Eco Bank	Ekiti Office of State Auditor General	1680009920	2,947,500.00
3	PREMIUM TRUST	EKSG TSA SWEEPING	0080024718	POLARIS BANK	Autoreg Remittance, Ado	1790197494	2,925,975.00
4	PREMIUM TRUST	EKSG TSA SWEEPING	0080024718	FIRST BANK	Ekiti State Revenue Collection Acct	2008370400	11,567,730.00
		TOTAL OUTFLOWS (B)		TOTAL (B)			27,454,237.47
		NET RECEIPT (TSA SWEEPING) (A-B)					64,780,228.24

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
	1000000000	Administration Sector				
1	011100100100	Government House And Protocol	132,665,816.06	169,729,609.18	37,063,793.12	148,637,973.06
2	011100100200	Deputy Governor's Office	44,227,250.85	48,984,018.70	4,756,767.85	41,957,937.28
3	011100300100	Ekiti State Boundary Commission	13,356,320.96	14,074,321.86	718,000.90	10,807,751.29
4	011100400100	Ekiti State Sustainable Development Goal	18,696,452.54	19,261,995.61	565,543.07	18,669,221.50
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	26,003,833.88	29,978,632.45	3,974,798.57	26,921,996.86
6	011100600100	Ekiti State Emergency Management Agency	16,669,753.12	18,299,724.75	1,629,971.63	11,729,283.55
7	011100700100	Ekiti State Bureau Of Public Procurement	46,424,176.16	47,303,681.87	879,505.71	39,103,183.98
8	011101000100	Office Of Transformation And Strategy	21,347,700.23	22,878,326.14	1,530,625.91	17,280,240.63
9	011102100100	Ekiti State Liaison Office Abuja	13,438,241.77	15,471,894.67	2,033,652.90	17,725,706.76
10	011102100500	Ekiti State Liaison Office Lagos	16,335,348.87	17,381,157.58	1,045,808.71	15,436,725.15
11	011103300100	Ekiti State Aid Control Agency	12,854,157.74	13,530,650.55	676,492.81	12,415,372.48
12	011103700100	Muslim Pilgrim Board	9,201,546.79	10,103,873.86	902,327.07	7,049,414.24
13	011103800100	Christian Pilgrim Board	13,039,924.01	15,011,875.26	1,971,951.25	11,100,002.51
14	011111200100	General Admsitration Department	111,954,190.67	123,015,646.60	11,061,455.93	98,162,035.84
15	011111300100	Ekiti State Pension Commission	22,346,554.06	312,256,963.39	289,910,409.33	20,520,671.24
16	011111300200	Pension Transition Arrangement Department	29,549,080.11	34,494,971.58	4,945,891.47	29,348,714.77
17	011113200100	Inter-Governmental And Integration Affairs	-	931,652.66	931,652.66	
18	011200100100	Ekiti State House Of Assembly	518,795,036.90	553,771,072.86	34,976,035.96	510,407,428.38
19	012300100100	Ministry Of Information And Value Orientation	96,960,540.96	105,805,345.89	8,844,804.93	93,397,540.43
20	012300300100	Broadcasting Service Of Ekiti State	203,565,385.82	232,144,380.05	28,578,994.23	188,379,012.77
21	012500600100	Office Of Establishment And Service Matters	70,593,945.39	83,194,532.35	12,600,586.96	60,141,382.88
22	012500700100	Office Of Capacity Development And Reform	19,912,230.14	20,597,179.47	684,949.33	18,282,444.62
23	014000100100	Ekiti State Auditor General Office	87,671,813.84	100,395,954.79	12,724,140.95	80,093,957.80
24	014000200100	Local Government Auditor General Office	35,573,736.23	43,649,528.30	8,075,792.07	32,519,725.82
25	014700100100	Ekiti State Civil Service Commission	38,066,441.33	45,283,996.84	7,217,555.51	36,585,460.32
26	014800100100	Ekiti State Independence Electoral Commission	82,854,804.63	93,728,263.73	10,873,459.10	80,264,488.88
27	016101300200	Political And Economic Affairs	943,264,314.44	995,657,449.42	52,393,134.98	1,409,091,721.51
28	016101700100	Cabinet And Special Services	33,275,977.68	39,766,171.78	6,490,194.10	33,510,953.54
		TOTAL ADMINISTRATION SECTOR	2,678,644,575.18	3,226,702,872.19	548,058,297.01	3,069,540,348.09

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
					-	
	020000000000	ECONOMIC SECTOR			-	
29	021500100100	Ministry Of Agriculture And Food Security	430,761,179.09	484,894,304.71	54,133,125.62	403,955,449.51
30	021510200100	Agricultural Development Programme	169,226,157.57	177,588,792.28	8,362,634.71	172,246,191.42
31	021510900100	Ekiti State Forestry Commission	98,473,286.63	102,468,189.82	3,994,903.19	96,539,225.15
32	021511000100	Fountain Marketing Agricultural Agency	30,738,039.01	40,618,970.37	9,880,931.36	27,100,476.83
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	20,520,600.05	20,877,756.11	357,156.06	19,949,738.98
34	022000100100	Ministry Of Finance	60,916,087.14	102,246,062.94	41,329,975.80	57,714,978.74
35	022000700100	Office Of The Accountant General	157,613,821.04	1,399,806,209.24	1,242,192,388.20	140,739,193.44
36	022000701100	Central Internal Audit	17,388,183.55	17,406,289.73	18,106.18	14,712,305.85
37	022000800100	Ekiti State Board Of Internal Revenue Service	68,208,329.19	67,000,000.00	(1,208,329.19)	168,116,433.16
38	022000800200	Signage And Advertisement Agency	10,844,646.34	27,509,970.89	16,665,324.55	8,938,637.61
39	022200100100	Ministry Of Investment, Trade And Innovations	183,172,166.53	198,754,658.01	15,582,491.48	175,482,865.90
40	022700100100	Bureau Of Employment, Labour And Productivity	11,444,873.17	13,423,504.91	1,978,631.74	11,695,505.47
41	022700700100	Job Creation And Employment Agency	9,855,428.26	13,308,093.91	3,452,665.65	11,465,083.58
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	27,853,183.92	28,105,447.73	252,263.81	25,997,184.69
43	023100100100	Ekiti State Electricity Board	84,063,003.22	90,860,910.12	6,797,906.90	78,225,305.60
44	023300100100	Ekiti State Mineral Resources Development Agency	18,111,466.01	17,906,579.68	(204,886.33)	15,521,239.18
45	023400100100	Ministry Of Works And Transportation	290,612,314.59	313,311,144.50	22,698,829.91	294,614,802.29
46	023400100300	Ekiti State Traffic Management Agency	41,195,909.18	41,247,311.38	51,402.20	11,976,409.88
47	023400100400	Ekiti State Public Works Corporation	28,744,825.55	31,230,257.71	2,485,432.16	22,831,167.86
48	023600100100	Ministry Of Arts, Culture And Tourism Development	88,116,803.64	92,882,585.81	4,765,782.17	93,823,878.57
49	023800100100	Ministry Of Budget And Economic Planning	80,313,222.59	87,270,954.35	6,957,731.76	70,324,310.31
50	023800200100	State Bureau Of Statistics	32,063,693.18	34,732,858.56	2,669,165.38	32,656,552.05
51	025000100100	Fiscal Responsibility Commission	15,147,880.79	15,237,728.66	89,847.87	12,319,340.47
52	025200100100	Ekiti State Water Corporation	271,640,851.87	296,710,311.43	25,069,459.56	285,341,941.55
53	025200100200	State Rural Water Supply And Sanitation Agency	38,366,496.06	41,675,019.75	3,308,523.69	34,365,989.46
54	025300000000	Ministry Of Housing And Urban Development	68,671,171.94	54,148,519.58	(14,522,652.36)	60,175,811.46
55	025301000100	Ekiti State Housing Corporation	86,708,572.78	93,395,678.62	6,687,105.84	83,316,972.82
56	026000100100	Bureau Of Lands	69,169,467.18	69,275,052.39	105,585.21	51,147,640.09
57	026000100200	Office Of Surveyor General	35,884,883.47	37,953,661.91	2,068,778.44	34,789,250.06
58	026000100400	Urban Renewal Agency	15,025,130.56	15,766,657.61	741,527.05	14,403,362.22
59	026100100100	Ministry Of Infrastructure And Public Utilities	96,116,307.12	100,541,468.18	4,425,161.06	92,106,608.52
		TOTAL ECONOMIC SECTOR	2,656,967,981.22	3,951,483,405.42	1,294,515,424.20	2,622,593,852.72

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
					-	
	030000000000	LAW & JUSTICE SECTOR			-	
60	031800100100	The Judiciary		-	-	
61	031801100100	Ekiti State Judicial Service Commission		-	-	
62	032600000000	Ministry Of Justice	212,909,365.12	227,609,663.72	14,700,298.60	204,632,273.27
63	032600100100	Ekiti State Citizen's Right		-	-	
64	032600100200	Office Of Public Defender	8,742,769.98	8,747,967.53	5,197.55	7,379,185.22
65	032600100300	Ekiti State Law Reform Commission		-	-	
		TOTAL LAW & JUSTICE SECTOR	221,652,135.10	236,357,631.25	14,705,496.15	212,011,458.49
					-	
	040000000000	REGIONAL SECTOR			-	
66	045102100100	Ministry Of Regional and Special Duties	14,420,728.51	14,879,486.53	458,758.02	15,118,320.86
67	045102100200	Serve EKS Steering Committee		-	-	-
68	045102100300	Serve EKS		-	-	-
69	045102100400	Subvention To Dawn Commission		-	-	-
		TOTAL REGIONAL SECTOR	14,420,728.51	14,879,486.53	458,758.02	15,118,320.86
					-	
	050000000000	SOCIAL SECTOR			-	
70	051300100100	Ministry Of Youth And Sport Development	24,137,201.51	72,828,774.09	48,691,572.58	22,365,711.38
71	051305200100	Ekiti State Sport Council	69,949,922.52	74,483,035.82	4,533,113.30	65,198,953.67
72	051305300100	Ekiti State Office Of Disability	24,023,277.93	24,157,505.84	134,227.91	20,386,250.74
73	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	75,757,242.67	82,565,031.30	6,807,788.63	79,490,221.86
74	051700100100	Ministry Of Education, Science And Technology	534,999,071.63	576,144,567.95	41,145,496.32	517,457,743.29
75	051700100400	Ekiti State Libabry Board	19,117,469.04	21,334,914.70	2,217,445.66	17,935,458.72
76	051700100500	Education Trust Funds	18,867,370.53	22,268,080.50	3,400,709.97	17,763,740.21
77	051700100600	State Universal Basic Education Board	359,402,082.59	390,611,964.50	31,209,881.91	333,826,726.80
78	051701000100	Agency For Adult And Non Formal Education	28,823,956.65	32,888,847.33	4,064,890.68	32,746,024.90
79	051702600100	School Of Agriculture And Enterprise Agency	8,463,618.50	9,839,771.11	1,376,152.61	7,354,425.09
80	051705300100	Ekiti State Board For Technical And Vocational Education	130,956,168.25	144,419,920.03	13,463,751.78	128,524,151.60
81	051705400100	Ekiti State Scholarship Board	10,088,205.45	12,703,265.31	2,615,059.86	11,029,276.17
82	051705500100	Ekiti State Teaching Service Commission	9,603,034,934.49	10,298,209,907.34	695,174,972.85	8,920,317,178.76
83	051705500100	Teaching Staff)	110,861,765.16	123,290,053.54	12,428,288.38	-
84	052100100100	Ministry Of Health And Human Services	261,289,263.55	286,878,596.85	25,589,333.30	254,379,838.21
85	052100200100	Ekiti State Health Insurance Scheme	22,623,863.36	23,298,318.65	674,455.29	20,459,156.35
86	052100300100	Primary Healthcare Development	144,976,505.63	147,031,488.77	2,054,983.14	106,690,238.07

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			₦	₦	₦	₦
87	052110200100	Hospital Management Board	3,358,426,963.18	3,542,956,095.95	184,529,132.77	2,884,712,138.01
88	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	17,004,882.05	19,587,362.16	2,582,480.11	18,653,667.10
89	053500100100	Ministry Of Environment	81,892,801.39	82,493,453.59	600,652.20	70,438,132.95
90	053501600100	State Environmental Protection Agency	16,684,258.60	20,112,563.76	3,428,305.16	16,950,025.15
91	053505300100	Ekiti State Waste Management Board	26,100,220.47	28,336,493.87	2,236,273.40	23,409,065.45
92	055100100100	Ministry Of Local Government Affairs	46,071,492.04	51,701,544.06	5,630,052.02	38,000,142.18
93	055100200100	Bureau Of Chieftaincy Affairs	23,432,354.53	26,640,135.29	3,207,780.76	22,250,957.25
94	055100300100	Bureau Of Rural And Community Development	34,541,928.72	36,041,869.14	1,499,940.42	33,028,273.40
		TOTAL SOCIAL SECTOR	15,051,526,820.44	16,150,823,561.45	1,099,296,741.01	13,663,367,497.31
		SUMMARY OF PERSONNEL COST ON SECTOR			-	
	A	ADMINISTRATION SECTOR	2,678,644,575.18	3,226,702,872.19	548,058,297.01	3,069,540,348.09
	B	ECONOMIC SECTOR	2,656,967,981.22	3,951,483,405.42	1,294,515,424.20	2,622,593,852.72
	C	LAW AND JUSTICE SECTOR	221,652,135.10	236,357,631.25	14,705,496.15	212,011,458.49
	D	REGIONAL SECTOR	14,420,728.51	14,879,486.53	458,758.02	15,118,320.86
	E	SOCIAL SECTOR	15,051,526,820.44	16,150,823,561.45	1,099,296,741.01	13,663,367,497.31
		TOTAL (A)	20,623,212,240.45	23,580,246,956.84	2,957,034,716.39	19,582,631,477.47
SUPPLEMENTARY NOTE 6B: EMPLOYEES BENEFITS						
		LEAVE BONUS	712,058,003.29			
		PALLIATIVE	383,505,000.00			
		CORPERS ALLOWANCE	55,983,715.81	-		58,520,443.80
		REPATRIATION	15,738,214.67	-		17,672,108.91
		LOCUM/INTERN	5,743,523.68	-		10,849,693.69
		NEIGHBORHOOD INSPECTOR	-	-		17,760,000.00
		TOTAL (B)	1,173,028,457.45	-		104,802,246.40
		GRAND TOTAL OF CASH (A+B)	21,796,240,697.90	23,580,246,956.84		19,687,433,723.87

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
1	011100100100	Government House And Protocol	4,431,190,654.92	-	226,399,860.00	683,397,000.00	107,900,000.00	1,137,900,000.00	-	-	-	2,729,464,000.00	9,316,251,514.92	9,392,000,000.00	75,748,485.08	4,328,406,868.40
2	011100100200	Deputy Governor's Office	132,417,475.00	-	15,743,000.00	15,027,658.00	1,259,100.00	-	-	-	-	58,074,910.00	222,522,143.00	224,000,000.00	1,477,857.00	162,163,290.00
3	011100200100	Special Adviser On Investment	-	-	-	-	-	-	-	-	-	-	-	3,000,000.00	3,000,000.00	1,450,000.00
4	011100200200	Special Adviser To The Governor On Federal Matters	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000,000.00
5	011100200300	Special Adviser On Allied Matters	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500,000.00
6	011100200400	Special Adviser On Tertiary Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	1,819,000.00
7	011100200500	Special Adviser Governance, Reforms & Innovation	13,860,000.00	-	17,600,000.00	17,600,000.00	8,800,000.00	-	-	-	-	43,077,880.00	100,937,880.00	106,937,880.00	6,000,000.00	-
8	011100200600	Senior Sepcial Adviser Policy, Startegy And Speeches	-	-	-	-	-	-	-	-	-	-	-	-	-	1,050,000.00
9	011100200700	Special Adviser Governor Office	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000,000.00
10	011100200800	Special Adviser Communication And Strategy	-	-	-	-	-	-	-	-	-	-	-	-	-	1,750,000.00
11	011100200900	Special Adviser Policy And Documentation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	011100201000	Special Adviser Mobilization, Urban And Rural	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500,000.00
13	011100201100	Special Adviser NGO	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000.00
14	011100201200	Special Assistant Protocol	-	-	-	-	-	-	-	-	-	-	-	-	-	900,000.00
15	011100201300	Senior Special Assistant National Assembly	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200,000.00
16	011100201400	Special Adviser Developmentg Matters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	011100201500	Special Adviser On Social Investment Programme	1,036,500.00	-	480,000.00	605,500.00	290,000.00	-	-	-	-	488,000.00	2,900,000.00	3,150,000.00	250,000.00	1,150,000.00
18	011100201600	Special Adviser On Economic Matters	-	-	-	-	-	-	-	-	-	-	-	-	-	2,649,000.00
19	011100201700	Office Of The Senior Special Assistant (Special Duties)	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000.00
20	011100201800	Office Of The SSA (Tourism)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	011100300100	Ekiti State Boundary Commission	950,600.00	-	324,900.00	587,600.00	180,000.00	-	-	-	-	501,900.00	2,545,000.00	2,760,000.00	215,000.00	800,000.00
22	011100300200	Boundary Technical Committee	807,000.00	-	265,950.00	181,050.00	90,000.00	-	-	-	-	218,000.00	1,562,000.00	1,895,695.88	333,695.88	2,027,000.00
23	011100400100	Ekiti State Sustainable Development Goal	1,208,800.00	-	1,418,480.00	753,500.00	70,000.00	-	-	-	-	921,220.00	4,372,000.00	4,750,000.00	378,000.00	6,762,500.00
24	011100400200	Development Relation	299,700.00	-	335,550.00	73,500.00	30,000.00	-	-	-	-	125,250.00	864,000.00	950,000.00	86,000.00	320,000.00
25	011100400300	CGS To LGAs Track	1,368,000.00	-	300,000.00	192,500.00	95,500.00	-	-	-	-	1,068,000.00	3,024,000.00	3,300,000.00	276,000.00	1,120,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
26	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	1,075,970.00	12,000.00	214,530.00	62,500.00	25,000.00	-	-	-	-	10,000.00	1,400,000.00	4,665,000.00	3,265,000.00	7,422,500.00
27	011100500200	Ekiti State Enterprise Development Agency	907,100.00	-	212,900.00	81,000.00	-	-	-	-	-	59,000.00	1,260,000.00	1,512,000.00	252,000.00	686,000.00
28	011100600100	Ekiti State Emergency Management Agency	5,959,300.00	-	986,000.00	1,689,700.00	-	-	-	-	-	137,600.00	8,772,600.00	8,772,600.00	-	4,825,000.00
29	011100600200	Control Monitoring And Disaster Site	1,080,000.00	-	-	-	-	-	-	-	-	-	1,080,000.00	1,080,000.00	-	490,000.00
30	011100700100	Ekiti State Bureau Of Public Procurement	1,920,000.00	-	840,000.00	780,000.00	300,000.00	-	-	-	-	480,000.00	4,320,000.00	5,000,000.00	680,000.00	3,080,000.00
31	011100700200	Supervision And Monitoring Of Projects	1,320,000.00	-	1,080,000.00	480,000.00	360,000.00	-	-	-	-	-	3,240,000.00	3,275,000.00	35,000.00	2,310,000.00
32	011100800100	Office Of Economic Preservation And General Enforcement	365,000.00	-	175,000.00	-	-	-	-	-	-	-	540,000.00	600,000.00	60,000.00	435,000.00
33	011100800200	Safe City	1,700,000.00	-	2,250,000.00	1,420,000.00	570,000.00	-	-	-	-	972,000.00	6,912,000.00	6,912,000.00	-	5,568,000.00
34	011101000100	Office Of Transformation And Strategy	4,585,750.00	-	704,500.00	794,000.00	1,605,550.00	-	-	-	-	2,500,250.00	10,190,050.00	10,212,310.00	22,260.00	2,960,000.00
35	011101000200	Civil Service Transformation	555,500.00	-	158,900.00	297,200.00	90,000.00	-	-	-	-	536,400.00	1,638,000.00	1,638,000.00	-	560,000.00
36	011102100100	Ekiti State Liaison Office Abuja	8,252,500.00	2,787,905.50	511,300.00	1,179,300.00	545,000.00	-	-	-	-	10,320,000.00	23,596,005.50	24,474,308.88	878,303.38	37,016,931.81
37	011102100200	Ekiti State Governor Lodge Abuja	500,000.00	-	198,000.00	548,000.00	-	-	-	-	-	1,130,000.00	2,376,000.00	3,000,000.00	624,000.00	2,574,000.00
38	011102100300	Deputy Governor Lodge Abuja	313,000.00	-	230,000.00	301,500.00	-	-	-	-	-	235,500.00	1,080,000.00	2,000,000.00	920,000.00	1,170,000.00
39	011102100400	Maintenance Of Liaison Office Staff Quarters Abuja	342,000.00	-	-	438,000.00	-	-	-	-	-	300,000.00	1,080,000.00	1,600,000.00	520,000.00	1,170,000.00
40	011102100500	Ekiti State Liaison Office Lagos	10,778,000.00	-	1,050,000.00	144,000.00	-	-	-	-	-	3,550,000.00	15,522,000.00	17,012,549.42	1,490,549.42	13,492,000.00
41	011102100600	Ekiti State Liaison Office Akure	720,000.00	-	180,000.00	240,000.00	-	-	-	-	-	480,000.00	1,620,000.00	1,920,000.00	300,000.00	1,215,000.00
42	011103300100	Ekiti State Aid Control Agency	1,503,600.00	-	80,000.00	202,000.00	-	-	-	-	-	158,400.00	1,944,000.00	2,180,000.00	236,000.00	3,382,000.00
43	011111300300	Pension Department	334,100.00	-	84,830.00	53,550.00	108,000.00	-	-	-	-	1,579,520.00	2,160,000.00	2,200,000.00	40,000.00	1,160,000.00
44	011103700100	Muslim Pilgrim Board	3,873,500.00	-	330,000.00	330,000.00	55,000.00	-	-	-	-	-	4,588,500.00	26,000,000.00	21,411,500.00	490,000.00
45	011103800100	Christian Pilgrim Board	1,451,150.00	-	113,750.00	143,000.00	-	997,000.00	-	-	-	282,100.00	2,987,000.00	4,937,972.50	1,950,972.50	11,700,000.00
46	011110100100	Bureau Of Special Projects	6,060,925.00	-	605,000.00	496,000.00	-	-	-	-	-	-	7,161,925.00	7,220,000.00	58,075.00	6,278,000.00
47	011110500100	Office Of The Chief Of Staff	2,898,000.00	-	1,500,000.00	2,760,000.00	-	-	-	-	-	5,802,000.00	12,960,000.00	14,040,000.00	1,080,000.00	32,040,000.00
48	011111100100	Public Private Partnership	39,414.00	-	421,910.00	185,918.00	-	-	-	-	-	108,758.00	756,000.00	900,000.00	144,000.00	406,000.00
49	011111200100	General Administration Department	57,762,154.00	-	2,809,120.00	236,352,150.00	-	-	-	497,750,000.00	-	800,850.00	795,474,274.00	830,700,000.00	35,225,726.00	448,040,765.00
50	011111200200	Petroleum Product Consumer Protection Agency	448,000.00	-	402,000.00	84,000.00	-	-	-	-	-	456,000.00	1,390,000.00	1,390,000.00	-	2,680,000.00
51	011111200300	Utility Service Department	954,600.00	-	-	125,400.00	-	-	-	-	-	-	1,080,000.00	1,200,000.00	120,000.00	670,000.00
52	011111200400	Government Asset Unit	2,072,000.00	-	88,000.00	-	-	-	-	-	-	-	2,160,000.00	2,450,000.00	290,000.00	2,140,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
53	011111200500	Office Of Chief Of Protocol (SCOP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	011111200600	Maintenance Of Governor's Lodge (GH&P)	-	-	-	-	-	-	-	-	-	-	-	2,060,000.00	2,060,000.00	400,000.00
55	011111200700	Secretariat, Office of the Governor	-	-	5,950,000.00	1,200,000.00	-	-	-	-	-	4,750,000.00	11,900,000.00	12,000,000.00	100,000.00	10,700,000.00
56	011111200800	AUDA-NEPAD	180,000.00	-	120,000.00	120,000.00	-	-	-	-	-	120,000.00	540,000.00	650,000.00	110,000.00	335,000.00
57	011111200900	Open Governor Partnership (OGP Activities)	360,000.00	-	360,000.00	60,000.00	-	-	-	-	-	300,000.00	1,080,000.00	1,250,000.00	170,000.00	670,000.00
58	011111201000	3 SSAs Special Projects (for 3 Senatorial Districts)	-	-	-	-	-	-	-	-	-	-	-	3,000,000.00	3,000,000.00	-
59	011111201100	SSA Diaspora	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	011111201200	SSA Statistics	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	011111201300	SSA Development Partnership	-	-	-	-	-	-	-	-	-	-	-	-	-	1,750,000.00
62	011111201300	Citizenship Engagement Office (GH&P)	-	-	-	-	-	-	-	-	-	-	-	2,000,000.00	2,000,000.00	3,500,000.00
63	011111300100	Ekiti State Pension Commission	4,700,000.00	-	6,466,245.00	4,141,000.00	5,282,000.00	-	-	-	-	2,246,390.00	22,835,635.00	24,300,000.00	1,464,365.00	16,260,000.00
64	011111300200	Pension Transition Arrangement Department	1,726,195.00	-	2,127,595.00	233,560.00	189,000.00	-	-	-	-	503,650.00	4,780,000.00	5,000,000.00	220,000.00	3,030,000.00
65	011111400100	Chief Press Secretary	30,150,000.00	-	49,500,000.00	9,000,000.00	-	-	-	-	-	23,850,000.00	112,500,000.00	112,500,000.00	-	34,924,500.00
66	011113200100	Inter-Governmental And Integration Affairs	1,954,000.00	-	549,000.00	-	-	-	-	-	-	467,000.00	2,970,000.00	3,600,000.00	630,000.00	4,180,000.00
67	011200100100	Ekiti State House Of Assembly	364,122,955.20	-	38,512,500.00	99,192,380.89	292,633,700.00	191,588,947.52	-	-	-	339,463,796.15	1,325,514,279.76	1,448,181,217.02	122,666,937.26	923,451,674.40
68	011200200100	House Of Assembly Service Commission	5,851,600.00	-	1,379,400.00	3,801,150.00	3,755,000.00	4,062,995.00	-	-	-	2,132,038.65	20,982,183.65	32,710,270.86	11,728,087.21	17,850,000.00
69	012300100100	Ministry Of Information And Value Orientation	4,854,000.00	-	650,000.00	864,000.00	224,000.00	-	-	-	-	428,000.00	7,020,000.00	8,386,000.00	1,366,000.00	5,470,000.00
70	012300300100	Broadcasting Service Of Ekiti State	506,228.97	-	614,991.53	528,199.79	24,916.89	-	-	5,000,000.00	-	196,185.00	6,870,522.18	67,000,000.00	60,129,477.82	125,049,455.58
71	012500100100	Head Of Service	25,597,900.00	-	1,148,400.00	1,269,500.00	-	-	-	-	-	4,405,200.00	32,421,000.00	32,441,000.00	20,000.00	32,955,000.00
72	012500500100	Public Service Coordinating Unit	440,000.00	-	452,000.00	370,000.00	310,000.00	-	-	-	-	480,000.00	2,052,000.00	2,280,000.00	228,000.00	2,223,000.00
73	012500600100	Office Of Establishment And Service Matters	17,597,000.00	-	16,076,000.00	1,885,000.00	495,000.00	-	-	-	-	18,370,000.00	54,423,000.00	55,000,000.00	577,000.00	36,651,000.00
74	012500600200	Establishment And Management Services	1,140,000.00	-	162,000.00	542,500.00	201,000.00	-	-	-	-	114,500.00	2,160,000.00	2,200,000.00	40,000.00	1,160,000.00
75	012500600300	Staff Matter And Industrial Relation	486,000.00	-	486,000.00	108,000.00	-	-	-	-	-	-	1,080,000.00	1,300,000.00	220,000.00	580,000.00
76	012500600400	Labour And Industrial Relation	38,000,000.00	-	12,320,000.00	1,800,000.00	725,400.00	-	-	-	-	9,470,000.00	62,315,400.00	63,000,000.00	684,600.00	28,057,000.00
77	012500600500	Hosting of Public Service Games	540,000.00	-	-	-	-	-	-	-	-	-	540,000.00	590,000.00	50,000.00	290,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
78	012500600600	Peer Review Service Programme For HOS And PS	500,000.00	-	500,000.00	-	-	-	-	-	-	2,240,000.00	3,240,000.00	3,240,000.00	-	1,740,000.00
79	012500600700	Staff Housing Loan Board	200,000.00	-	175,000.00	30,000.00	-	40,000.00	-	-	-	50,000.00	495,000.00	600,000.00	105,000.00	290,000.00
80	012500600800	Nigeria Legion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	012500700100	Office Of Capacity Development And Reform	3,282,000.00	-	705,600.00	767,300.00	26,114,145.78	-	-	-	-	1,288,700.00	32,157,745.78	36,500,000.00	4,342,254.22	5,054,450.00
82	012500700200	Training And Man Power Department	509,000.00	-	236,645.00	179,355.00	-	-	-	-	-	155,000.00	1,080,000.00	1,200,000.00	120,000.00	490,000.00
83	012500700300	Staff Development Centre	595,000.00	-	160,000.00	65,000.00	-	-	-	-	-	260,000.00	1,080,000.00	1,600,000.00	520,000.00	490,000.00
84	014000100100	Ekiti State Auditor General Office	12,612,663.40	-	8,533,500.00	10,975,836.60	3,830,000.00	-	-	-	-	3,408,000.00	39,360,000.00	39,620,000.00	260,000.00	28,402,500.00
85	014000100200	Pension And Gratuities	210,000.00	-	140,000.00	150,000.00	140,000.00	-	-	-	-	-	640,000.00	640,000.00	-	485,000.00
86	014000100300	Government Account Management Units	210,000.00	-	140,000.00	150,000.00	140,000.00	-	-	-	-	-	640,000.00	640,000.00	-	485,000.00
87	014000100400	Auditing Of Secondary Schools In Ekiti	1,280,000.00	-	538,850.00	1,067,850.00	953,300.00	-	-	-	-	-	3,840,000.00	3,860,000.00	20,000.00	2,910,000.00
88	014000100500	Monitoring And Special Audit Department	420,000.00	-	270,000.00	300,000.00	-	-	-	-	-	290,000.00	1,280,000.00	1,280,000.00	-	970,000.00
89	014000200100	Local Government Auditor General Office	3,772,852.00	-	6,910,000.00	2,500,000.00	3,800,000.00	-	-	-	-	300,000.00	17,282,852.00	20,000,000.00	2,717,148.00	6,481,500.00
90	014000300100	Ekiti State Audit Service Commission	1,507,833.00	-	4,000,000.00	5,897,650.10	1,394,516.90	-	-	-	-	-	12,800,000.00	14,500,000.00	1,700,000.00	8,700,000.00
91	014500100100	Public Complaint Commission	169,411.80	-	105,882.36	153,529.44	63,529.44	-	-	-	-	47,646.96	540,000.00	550,000.00	10,000.00	445,000.00
92	014700100100	Ekiti State Civil Service Commission	7,268,840.00	-	2,533,750.00	2,647,850.00	1,853,400.00	-	-	-	-	8,276,160.00	22,580,000.00	23,000,000.00	420,000.00	15,220,000.00
93	014700100200	Personnel Department	585,000.00	-	289,350.00	172,850.00	121,000.00	-	-	-	-	127,800.00	1,296,000.00	1,400,000.00	104,000.00	816,000.00
94	014700100300	Appointment Department	597,000.00	-	261,000.00	197,400.00	95,400.00	-	-	-	-	145,200.00	1,296,000.00	1,320,000.00	24,000.00	816,000.00
95	014800100100	Ekiti State Independence Electoral Commission	12,113,600.00	-	386,900.00	863,000.00	240,000.00	-	-	-	-	3,055,500.00	16,659,000.00	16,500,000.00	(159,000.00)	4,900,000.00
96	016100100100	Secretary To The State Government	3,760,000.00	-	14,732,700.00	4,930,500.00	-	-	-	-	-	47,223,700.00	70,646,900.00	70,700,000.00	53,100.00	37,605,000.00
97	016101300200	Political And Economic Affairs	1,850,000.00	-	1,092,200.00	3,087,820.30	-	-	-	-	-	221,289,896.13	227,319,916.43	462,120,367.58	234,800,451.15	1,118,223,882.36
98	016101300300	Economic P & E	-	-	-	-	-	-	-	-	-	1,080,000.00	1,080,000.00	1,200,000.00	120,000.00	1,070,000.00
99	016101300400	Political And Inter-Party	900,000.00	-	955,000.00	1,665,000.00	-	-	-	-	-	40,660,000.00	44,180,000.00	44,200,000.00	20,000.00	13,050,000.00
100	016101300500	Quarterly Legistlative Executive	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00	1,000,000.00	250,000.00
101	016101300600	Policy And Strategy	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00	1,000,000.00	250,000.00
102	016101300700	NIREC	2,580,000.00	-	-	-	-	-	-	-	-	-	2,580,000.00	3,000,000.00	420,000.00	1,970,000.00
103	016101300800	Parastatals Affair Department	385,000.00	-	2,195,000.00	1,940,000.00	-	-	-	-	-	880,000.00	5,400,000.00	6,000,000.00	600,000.00	5,350,000.00
104	016101700100	Cabinet And Special Services	8,573,750.00	-	10,388,000.00	7,571,398.00	6,008,730.00	11,186,922.00	-	-	-	13,939,660.00	57,668,460.00	65,000,000.00	7,331,540.00	48,922,340.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
105	016101700300	Ekiti State Security Trust Fund	1,404,000.00	-	1,080,000.00	1,080,000.00	-	-	-	-	-	756,000.00	4,320,000.00	4,320,000.00	-	1,600,000.00
106	016101700400	Maintenance of Exco Chamber	-	-	-	2,056,320.00	-	-	-	-	-	-	2,056,320.00	2,228,000.00	171,680.00	2,037,280.00
		TOTAL ADMINISTRATION SECTOR	2,733,380,968.99	2,799,905.50	471,296,988.89	1,141,169,476.12	470,967,189.01	1,345,775,864.52	-	502,750,000.00	-	3,616,607,560.89	10,284,747,953.92	13,436,302,172.14	3,151,554,218.22	7,680,239,437.55
107	021500100100	Ministry Of Agriculture And Food Security	13,840,750.00	-	1,589,000.00	3,828,500.00	-	-	-	-	-	6,038,000.00	25,296,250.00	26,316,250.00	1,020,000.00	15,530,471.45
108	021510200100	Agricultural Development Programme	3,675,000.00	-	-	-	-	-	-	-	-	3,175,000.00	6,850,000.00	8,000,000.00	1,150,000.00	6,650,000.00
109	021510900100	Ekiti State Forestry Commission	2,683,500.00	-	315,000.00	45,000.00	166,500.00	4,260,623.40	-	-	-	30,000.00	7,500,623.40	9,029,000.00	1,528,376.60	4,758,718.50
110	021511000100	Fountain Marketing Agricultural Agency	1,910,000.00	-	540,000.00	-	250,000.00	-	-	-	-	-	2,700,000.00	3,000,000.00	300,000.00	1,225,000.00
111	021511500100	Monitoring And Task Force On Forestry Activities	1,080,000.00	-	-	-	-	-	-	-	-	-	1,080,000.00	1,179,139.18	99,139.18	300,000.00
112	021511600100	Fadama Project	300,000.00	-	230,000.00	370,000.00	-	-	-	-	-	180,000.00	1,080,000.00	1,080,000.00	-	400,000.00
113	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	865,500.00	-	95,500.00	129,000.00	-	-	-	-	-	80,000.00	1,170,000.00	1,720,000.00	550,000.00	1,400,000.00
114	021511800100	Ekiti State Rural Access And Agricultural Marketing Project (RAAMP)	450,000.00	-	900,000.00	360,000.00	405,000.00	-	-	-	-	720,000.00	2,835,000.00	2,835,000.00	-	1,715,000.00
115	022000100100	Ministry Of Finance	33,160,900.00	-	2,818,000.00	3,216,225.44	1,246,000.00	18,970,671,502.81	315,790,950.00	-	-	520,784,586.66	19,847,688,164.91	19,850,063,304.72	2,375,139.81	11,974,960,350.53
116	022000100200	State Revenue And Investment	324,000.00	-	594,000.00	648,000.00	-	-	-	-	-	270,000.00	1,836,000.00	3,000,000.00	1,164,000.00	1,989,000.00
117	022000100300	Fiscal Committee Secretariat	205,200.00	-	1,922,940.00	94,500.00	7,497,360.00	-	-	-	-	-	9,720,000.00	10,800,000.00	1,080,000.00	10,530,000.00
118	022000100400	Expenditure Department	240,000.00	-	810,000.00	338,400.00	-	-	-	-	-	2,391,600.00	3,780,000.00	4,200,000.00	420,000.00	4,095,000.00
119	022000100500	State Finance Department	540,000.00	-	864,000.00	972,000.00	-	-	-	-	-	324,000.00	2,700,000.00	3,000,000.00	300,000.00	2,925,000.00
120	022000100600	State Wide Revenue Committee	1,350,000.00	-	1,441,800.00	1,620,000.00	-	-	-	-	-	448,200.00	4,860,000.00	5,000,000.00	140,000.00	5,265,000.00
121	022000100700	State Fiscal Efficiency Unit	540,000.00	-	864,000.00	972,000.00	-	-	-	-	-	324,000.00	2,700,000.00	3,000,000.00	300,000.00	2,925,000.00
122	022000100800	Community Of Public Finance Committee	540,000.00	-	864,000.00	972,000.00	-	-	-	-	-	324,000.00	2,700,000.00	3,000,000.00	300,000.00	2,925,000.00
123	022000100900	SFTAS Related Activities	540,000.00	-	1,026,000.00	810,000.00	-	-	-	-	-	324,000.00	2,700,000.00	3,000,000.00	300,000.00	2,925,000.00
124	022000200100	Debt Management Office	648,000.00	-	799,200.00	648,000.00	-	-	-	-	-	388,800.00	2,484,000.00	2,760,000.00	276,000.00	2,691,000.00
125	022000700100	Office Of The Accountant General	21,427,100.00	-	41,998,618.75	74,236,255.00	9,607,500.00	769,667,809.00	-	-	-	41,606,400.00	958,543,682.75	963,300,000.00	4,756,317.25	106,198,939.99
126	022000700200	Main Accounts Department	450,000.00	-	480,000.00	370,000.00	170,000.00	-	-	-	-	1,230,000.00	2,700,000.00	3,000,000.00	300,000.00	2,925,000.00
127	022000700300	IPSAS Streering Committee	476,000.00	-	220,000.00	250,000.00	80,000.00	-	-	-	-	270,000.00	1,296,000.00	1,440,000.00	144,000.00	1,404,000.00
128	022000700400	Central Pay Office	680,000.00	-	190,000.00	260,000.00	150,000.00	-	-	-	-	340,000.00	1,620,000.00	1,800,000.00	180,000.00	1,755,000.00
129	022000700500	Management Service Department	600,000.00	-	540,000.00	480,000.00	90,000.00	-	-	-	-	450,000.00	2,160,000.00	3,400,000.00	1,240,000.00	2,340,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
130	022000700600	Implementation Of Treasury Single Accounts	1,200,000.00	-	1,780,000.00	760,000.00	600,000.00	-	-	-	-	520,000.00	4,860,000.00	5,400,000.00	540,000.00	5,265,000.00
131	022000700700	Funds Management	790,000.00	-	355,000.00	460,000.00	95,000.00	-	-	-	-	1,000,000.00	2,700,000.00	3,000,000.00	300,000.00	2,925,000.00
132	022000700800	State Integrated Financial Management	480,000.00	-	1,210,000.00	430,000.00	150,000.00	-	-	-	-	430,000.00	2,700,000.00	3,000,000.00	300,000.00	2,925,000.00
133	022000700900	Projects Financial Management Units	120,000.00	-	240,000.00	120,000.00	66,000.00	-	-	-	-	102,000.00	648,000.00	3,000,000.00	2,352,000.00	702,000.00
134	022000701000	Nigeria Civil Defence Corps	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	022000701100	Central Internal Audit	12,235,790.06	-	1,493,363.64	721,900.00	2,108,750.00	-	-	-	-	2,706,196.30	19,266,000.00	21,000,000.00	1,734,000.00	11,665,250.00
136	022000800100	Ekiti State Board Of Internal Revenue Service	1,006,647,952.98	138,291,306.23	-	-	-	-	-	-	-	-	1,144,939,259.21	1,145,922,533.70	983,274.49	601,483,713.30
137	022000800200	Signage And Advertisement Agency	5,858,397.26	-	289,500.00	591,000.00	-	-	-	-	-	9,086,506.55	15,825,403.81	18,000,000.00	2,174,596.19	21,365,193.75
138	022000800300	Ekiti State Lotteries Commission	2,046,500.00	-	327,760.00	2,840,120.00	-	-	-	-	-	1,247,620.00	6,462,000.00	7,058,391.75	596,391.75	5,850,000.00
139	022200100100	Ministry Of Investment, Trade And Innovations	6,436,800.00	-	518,400.00	2,810,390.15	100,000.00	-	-	-	-	8,221,133.20	18,086,723.35	18,090,000.00	3,276.65	8,308,419.50
140	022200100200	Steering Committee On Social Investment	1,220,000.00	-	155,000.00	290,000.00	90,000.00	-	-	-	-	720,000.00	2,475,000.00	2,700,000.00	225,000.00	1,225,000.00
141	022200600100	Cooperative Department & Coop. College Ijero Ekiti	209,000.00	-	50,900.00	175,250.00	56,000.00	-	-	-	-	480,850.00	972,000.00	1,080,000.00	108,000.00	522,000.00
142	022200900100	Technical Adviser On Ekiti Knowledge Zone	1,660,470.00	-	522,030.00	294,500.00	34,000.00	38,000.00	-	-	-	865,000.00	3,414,000.00	3,640,750.00	226,750.00	1,600,000.00
143	022201000100	Monitoring And Supervision Of Cooperative Societies	186,250.00	-	96,500.00	169,331.00	11,669.00	-	-	-	-	76,250.00	540,000.00	600,000.00	60,000.00	290,000.00
144	022201800100	State Cooperative Advisory Board	186,250.00	-	96,500.00	169,331.00	11,669.00	-	-	-	-	76,250.00	540,000.00	600,000.00	60,000.00	290,000.00
145	022205200100	Ekiti State Investment Promotion Agency	5,499,500.00	-	2,132,400.00	4,611,900.00	1,269,500.00	6,219,500.00	-	-	-	2,491,200.00	22,224,000.00	23,800,000.00	1,576,000.00	12,116,500.00
146	022205200300	Social Investment Coordinating office	1,471,000.00	-	152,000.00	61,000.00	15,000.00	-	-	-	-	46,000.00	1,745,000.00	2,000,000.00	255,000.00	795,000.00
147	022700100100	Min. of Employment & Wealth Creation (Bureau Of Employment, Labour And Productivity)	2,821,000.00	-	1,157,500.00	499,500.00	-	-	-	-	-	1,348,000.00	5,826,000.00	6,186,000.00	360,000.00	2,664,000.00
148	022700500100	Ekiti State Social Security Scheme	402,500.00	-	328,600.00	673,700.00	72,500.00	-	-	-	-	106,700.00	1,584,000.00	1,728,000.00	144,000.00	640,000.00
149	022700600100	Human Capital Development	870,000.00	-	150,000.00	300,000.00	-	-	-	-	-	150,000.00	1,470,000.00	1,630,000.00	160,000.00	490,000.00
150	022700700100	Job Creation And Employment Agency	835,600.00	-	187,600.00	350,000.00	50,000.00	-	-	-	-	2,400.00	1,425,600.00	2,454,000.00	1,028,400.00	528,000.00
151	022700700200	Automation Centre	243,000.00	-	62,000.00	40,000.00	40,000.00	-	-	-	-	110,000.00	495,000.00	800,000.00	305,000.00	245,000.00
152	022800100100	Bureau Of Information, Communication And Technology (ICT)	1,974,500.00	3,130,300.00	565,500.00	918,700.00	-	6,000,000.00	-	-	-	242,000.00	12,831,000.00	13,500,000.00	669,000.00	6,381,000.00
153	023100100100	Ekiti State Electricity Board	42,017,225.63	-	-	369,619,849.44	-	-	-	221,241,588.50	-	-	632,878,663.57	634,000,000.00	1,121,336.43	176,772,606.94
154	023100100200	Monitoring Of Government House Premises/Town	-	-	-	-	-	-	-	-	-	-	-	651,655.67	651,655.67	200,000.00
155	023100100300	Ekiti State Office Of Energy Matters	3,465,000.00	-	-	-	-	-	-	-	-	-	3,465,000.00	4,817,000.00	1,352,000.00	4,425,000.00
156	023300100100	Ekiti State Mineral Resources Development Agency	1,000,000.00	-	217,000.00	115,000.00	-	-	-	-	-	1,453,000.00	2,785,000.00	2,795,000.00	10,000.00	980,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
157	023305100100	Mineral Resources And Environmental Committee	780,600.00	-	221,800.00	125,000.00	-	-	-	-	-	1,032,600.00	2,160,000.00	2,160,000.00	-	980,000.00
158	023400100100	Ministry Of Works And Transportation	1,560,000.00	240,000.00	720,000.00	840,000.00	360,000.00	-	240,000.00	-	-	3,233,500.00	7,193,500.00	4,809,639.18	(2,383,860.82)	2,498,000.00
159	023400100200	Planning Research And Statistics	540,000.00	-	-	-	-	-	-	-	-	-	540,000.00	600,000.00	60,000.00	200,000.00
160	023400100300	Ekiti State Traffic Management Agency	2,016,000.00	-	3,976,200.00	356,400.00	10,985,775.00	-	-	-	-	568,800.00	17,903,175.00	18,000,000.00	96,825.00	24,700,000.00
161	023400100400	Ekiti State Public Works Corporation	500,000.00	-	850,000.00	830,000.00	444,000.00	-	-	-	-	400,000.00	3,024,000.00	3,024,000.00	-	1,120,000.00
162	023400100500	Department Of Public Transportation	1,170,000.00	-	-	-	-	-	-	-	-	-	1,170,000.00	1,200,000.00	30,000.00	400,000.00
163	023400100401	Monitoring of Ekiti-State Township Roads	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00	-	-
164	023400100600	Ekiti State International Cargo Airport	-	-	-	-	-	-	-	-	-	-	-	2,000,000.00	2,000,000.00	-
165	023600100100	Ministry Of Arts, Culture And Tourism Development	2,970,000.00	-	594,000.00	1,188,000.00	1,477,500.00	18,591,000.00	-	-	-	940,500.00	25,761,000.00	28,000,000.00	2,239,000.00	25,320,000.00
166	023600100200	Tourism Department	1,014,750.00	-	198,000.00	198,000.00	74,250.00	-	-	-	-	-	1,485,000.00	1,755,000.00	270,000.00	735,000.00
167	023600100300	Council For Art And Culture	1,584,000.00	-	561,924.00	329,076.00	-	-	-	-	-	-	2,475,000.00	2,700,000.00	225,000.00	1,225,000.00
168	023800100100	Ministry Of Budget And Economic Planning	22,770,000.00	-	7,279,000.00	3,670,000.00	645,000.00	-	13,200,000.00	-	-	405,373,000.00	452,937,000.00	538,500,000.00	85,563,000.00	169,478,500.00
169	023800100200	Multi-Lateral Department	516,000.00	-	126,000.00	276,000.00	114,000.00	-	-	-	-	48,000.00	1,080,000.00	1,200,000.00	120,000.00	670,000.00
170	023800100300	Project Evaluation Committee	96,000.00	-	570,000.00	48,000.00	-	-	-	-	-	96,000.00	810,000.00	900,000.00	90,000.00	502,500.00
171	023800100400	Economic Development Council	144,000.00	-	186,000.00	210,000.00	30,000.00	-	-	-	-	240,000.00	810,000.00	1,020,000.00	210,000.00	502,500.00
172	023800100500	Devt. Planning & Strategy Committee	63,000.00	-	80,500.00	105,000.00	49,000.00	-	-	-	-	242,500.00	540,000.00	600,000.00	60,000.00	335,000.00
173	023800100600	Budget Department	432,000.00	-	1,188,000.00	864,000.00	-	-	-	-	-	432,000.00	2,916,000.00	3,300,000.00	384,000.00	1,809,000.00
174	023800100700	Budget Monitoring Committee	486,000.00	-	972,000.00	858,000.00	-	-	-	-	-	370,500.00	2,686,500.00	3,000,000.00	313,500.00	1,666,625.00
175	023800100800	State Projects Monitoring & Evaluation	510,000.00	-	240,000.00	210,000.00	-	-	-	-	-	120,000.00	1,080,000.00	1,200,000.00	120,000.00	670,000.00
176	023800100900	Sustainable IGR Committee	540,000.00	-	540,000.00	1,404,000.00	-	-	-	-	-	540,000.00	3,024,000.00	3,400,000.00	376,000.00	1,876,000.00
177	023800101000	Development Partners & Aids Coordinating Secretariat	216,000.00	-	180,000.00	144,000.00	-	-	-	-	-	-	540,000.00	600,000.00	60,000.00	335,000.00
178	023800101100	Medium Term Expenditure Framework Secretariat	240,000.00	-	360,000.00	264,000.00	96,000.00	-	-	-	-	120,000.00	1,080,000.00	1,300,000.00	220,000.00	670,000.00
179	023800101200	State Committee On Food & Nutrition	108,000.00	-	216,000.00	144,000.00	-	-	-	-	-	72,000.00	540,000.00	600,000.00	60,000.00	335,000.00
180	023800101300	Budget Tracking And Automation	216,000.00	-	162,000.00	162,000.00	-	-	-	-	-	-	540,000.00	600,000.00	60,000.00	335,000.00
181	023800101600	National Social Safety Net Programme (NASSP)/(YES50)	372,000.00	-	198,000.00	192,000.00	48,000.00	-	-	-	-	-	810,000.00	900,000.00	-	502,500.00
182	023800101400	Home Grown School Feeding Activities Of The National Cash Transfer Office	3,090,000.00	-	265,000.00	140,000.00	-	-	-	-	-	645,000.00	4,140,000.00	5,000,000.00	860,000.00	1,225,000.00
183	023800101500		120,000.00	-	112,500.00	195,000.00	20,000.00	-	-	-	-	47,500.00	495,000.00	600,000.00	105,000.00	245,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
184	023800101700	/ Interface with Allied Body on FSP/MTEF	2,034,000.00	-	30,000.00	36,000.00	60,000.00	-	-	-	-	-	2,160,000.00	2,170,000.00	10,000.00	1,340,000.00
185	023800101800	N-Power	135,000.00	-	100,000.00	205,000.00	-	-	-	-	-	55,000.00	495,000.00	600,000.00	105,000.00	245,000.00
186	023800101900	Budget Reconciliation Committee	300,000.00	-	-	-	-	-	-	-	-	240,000.00	540,000.00	600,000.00	60,000.00	335,000.00
187	023800102000	NCOA Platform Development And Related Activities	408,000.00	-	804,000.00	372,000.00	396,000.00	-	-	-	-	180,000.00	2,160,000.00	2,400,000.00	240,000.00	1,340,000.00
188	023800102100	Nec And Other Related Activities	2,700,000.00	-	-	-	-	-	-	-	-	-	2,700,000.00	3,000,000.00	300,000.00	1,675,000.00
189	023800102200	Inter-Ministerial Project Monitoring Task Force	180,000.00	-	240,000.00	360,000.00	-	-	-	-	-	300,000.00	1,080,000.00	1,200,000.00	120,000.00	670,000.00
190	023800102300	Automated Project Monitoring Information System	180,000.00	-	180,000.00	180,000.00	-	-	-	-	-	-	540,000.00	600,000.00	60,000.00	335,000.00
191	023800102400	Project Monitoring Committee	540,000.00	-	540,000.00	540,000.00	-	-	-	-	-	540,000.00	2,160,000.00	2,400,000.00	240,000.00	1,340,000.00
192	023800102500	Newly Created Mdas	-	-	97,612,475.00	-	-	-	-	-	-	-	97,612,475.00	100,799,216.61	3,186,741.61	33,640,000.00
193	023800102600	State CARES Coordinating Unit (SCCU)	180,000.00	-	180,000.00	60,000.00	60,000.00	-	-	-	-	60,000.00	540,000.00	5,000,000.00	4,460,000.00	285,000.00
194	023800102600	Activities and Coordination State Development Plan	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00	-	-
195	023800102700	State Operations Coordinating Unit (SOCU)	180,000.00	-	-	-	180,000.00	-	-	-	-	180,000.00	540,000.00	700,000.00	160,000.00	285,000.00
196	023800102800	Performance Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
197	023800102900	Steering Committee on National Social Safety Net Programme (NASSP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
198	023800200100	State Bureau Of Statistics	5,000,000.00	-	3,354,500.00	1,754,700.00	947,250.00	-	-	-	-	3,353,550.00	14,410,000.00	15,000,000.00	590,000.00	5,600,000.00
199	025000100100	Fiscal Responsibility Commission	5,281,483.65	-	750,000.00	643,516.35	1,000,000.00	-	-	-	-	800,000.00	8,475,000.00	9,593,516.35	1,118,516.35	4,063,000.00
200	025000100200	Monitoring And Evaluation (Fiscal Responsibility Commission)	477,650.00	-	21,850.00	143,500.00	-	-	-	-	-	437,000.00	1,080,000.00	3,344,765.80	2,264,765.80	1,922,000.00
201	025200100100	Ekiti State Water Cooperation	740,000.00	-	440,000.00	1,815,000.00	897,500.00	770,000.00	-	2,000,000.00	-	220,000.00	6,882,500.00	8,000,000.00	1,117,500.00	20,035,500.00
202	025200100200	State Rural Water Supply And Sanitation Agency	1,525,400.00	-	1,404,857.00	255,000.00	17,500.00	-	-	-	-	49,047,243.00	52,250,000.00	52,300,000.00	50,000.00	1,225,000.00
203	025300000000	Ministry Of Physical Planning & Urban Development (Ministry Of Housing And Urban Development)	5,399,000.00	-	1,926,000.00	744,600.00	174,200.00	7,451,229.35	-	-	-	411,200.00	16,106,229.35	19,000,000.00	2,893,770.65	11,229,353.24
204	025300100200	Planning Permit Agency	368,000.00	22,600.00	60,000.00	64,600.00	26,200.00	-	-	-	-	52,600.00	594,000.00	777,308.13	183,308.13	354,000.00
205	025300100300	Physical Planning And Development Matters	290,000.00	-	15,000.00	111,500.00	18,500.00	-	-	-	-	60,000.00	495,000.00	627,756.77	132,756.77	295,000.00
206	025300100400	Deeds Registry	148,500.00	108,000.00	40,500.00	99,000.00	49,500.00	-	-	-	-	49,500.00	495,000.00	600,000.00	105,000.00	200,000.00
207	025301000100	Ekiti State Housing Corporation	-	-	-	-	-	-	-	-	-	3,750,204.15	3,750,204.15	20,000,000.00	16,249,795.85	1,856,161.65
208	026000100100	Bureau Of Lands	21,304,592.60	-	108,000.00	137,700.00	-	-	-	-	-	442,100.00	21,992,392.60	25,000,000.00	3,007,607.40	25,448,193.30
209	026000100200	Office Of Surveyor General	2,675,089.10	-	138,000.00	-	372,000.00	-	-	-	-	-	3,185,089.10	5,600,000.00	2,414,910.90	600,000.00
210	026000100300	Control Monitoring And Field Charting	378,000.00	-	-	120,000.00	42,000.00	-	-	-	-	-	540,000.00	620,000.00	80,000.00	200,000.00
211	026000100400	Urban Renewal Agency	1,349,100.00	-	217,800.00	364,100.00	25,400.00	-	-	-	-	203,600.00	2,160,000.00	2,340,000.00	180,000.00	800,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
212	026000100500	Geospatial Data	728,500.00	-	72,200.00	28,200.00	13,100.00	-	-	-	-	148,000.00	990,000.00	1,600,000.00	610,000.00	390,000.00
213	026100100100	Ministry Of Infrastructure And Public Utilities	3,199,800.00	-	541,600.00	432,600.00	-	-	-	-	-	2,661,600.00	6,835,600.00	9,230,600.00	2,395,000.00	4,536,000.00
214	026100100200	Ekiti State Fire Services	1,835,000.00	-	320,000.00	4,559,500.00	-	-	-	-	-	893,000.00	7,607,500.00	8,805,000.00	1,197,500.00	2,070,000.00
215	026100100300	Transmission Company Of Nigeria Projects (TCN)	3,137,000.00	-	536,500.00	635,000.00	-	-	-	-	-	1,091,500.00	5,400,000.00	5,400,000.00	-	2,000,000.00
216	026100100500	Ekiti State Water Supply, Sanitation and Hygiene Dept	1,889,000.00	-	1,053,000.00	904,500.00	150,000.00	-	-	-	-	953,500.00	4,950,000.00	5,900,000.00	950,000.00	2,450,000.00
217	026100100400	Ekiti State Water Sector Regulatory Agency	530,000.00	-	356,500.00	396,000.00	-	-	-	-	-	697,500.00	1,980,000.00	2,350,000.00	370,000.00	980,000.00
		TOTAL ECONOMIC SECTOR	1,291,550,151.28	141,792,206.23	202,029,318.39	505,355,844.38	43,205,123.00	18,217,251,348.48	329,230,950.00	223,241,588.50	-	1,092,528,689.86	22,046,185,220.12	23,785,902,827.86	1,739,717,607.74	13,394,565,997.15
													-	-	-	-
218	031800100100	The Judiciary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	031801100100	Ekiti State Judicial Service Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	031801100100	Ekiti State Customary Court of Appeal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	032600100100	Ministry Of Justice	16,790,613.00	-	910,636.32	767,619.84	582,290.64	-	243,496,177.66	-	-	388,840.20	262,936,177.66	263,422,766.26	486,588.60	343,065,821.40
222	032600100200	Ekiti State Citizen's Right	615,600.00	-	477,360.00	626,400.00	220,320.00	-	-	-	-	220,320.00	2,160,000.00	2,500,000.00	340,000.00	2,140,000.00
223	032600100300	Office Of Public Defender	992,000.00	-	193,400.00	170,100.00	42,000.00	-	-	-	-	222,500.00	1,620,000.00	2,000,000.00	380,000.00	735,000.00
224	032600100400	Ekiti State Law Reform Commission	372,000.00	-	668,200.00	668,000.00	120,600.00	-	-	-	-	331,200.00	2,160,000.00	2,160,000.00	-	1,340,000.00
		TOTAL LAW & JUSTICE SECTOR	18,770,213.00	-	2,249,596.32	2,232,119.84	965,210.64	-	243,496,177.66	-	-	1,162,860.20	268,876,177.66	270,082,766.26	1,206,588.60	347,280,821.40
													-	-	-	-
225	045102100100	Ministry Of Regionaland Special Duties	3,362,000.00	-	514,750.00	194,000.00	58,500.00	-	-	-	-	721,850.00	4,851,100.00	4,853,000.00	1,900.00	1,950,000.00
226	045102100200	Serve EKS Steering Committee	55,500.00	-	-	23,000.00	-	-	-	-	-	38,500.00	117,000.00	350,000.00	233,000.00	40,000.00
227	045102100300	Serve EKS	356,900.00	-	51,000.00	310,000.00	30,150.00	-	-	-	-	187,950.00	936,000.00	1,000,000.00	64,000.00	320,000.00
228	045102100400	Subvention To Dawn Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL REGIONAL SECTOR	3,774,400.00	-	565,750.00	527,000.00	88,650.00	-	-	-	-	948,300.00	5,904,100.00	6,203,000.00	298,900.00	2,310,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
229	051300100100	Ministry Of Youth And Sport Development	4,765,500.00	-	911,500.00	3,010,500.00	1,000,000.00	-	-	-	-	2,551,000.00	12,238,500.00	12,496,000.00	257,500.00	2,400,000.00
230	051300100200	Ekiti State United Football Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-
231	051300100300	Ekiti Queens Football Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232	051305100100	Youth Development	250,000.00	-	360,000.00	340,000.00	100,000.00	-	-	-	-	462,000.00	1,512,000.00	1,804,000.00	292,000.00	560,000.00
233	051305200100	Ekiti State Sport Council (SPORT COMMISSION)	1,225,500.00	-	270,000.00	594,000.00	3,000.00	-	-	-	-	29,869,000.00	31,961,500.00	32,400,000.00	438,500.00	21,834,410.00
234	051305300100	Ekiti State Office Of Disability	1,074,000.00	-	341,000.00	41,549,712.50	54,000.00	10,733,500.00	-	-	-	919,000.00	54,671,212.50	54,811,425.00	140,212.50	15,492,737.50
235	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	4,233,200.00	-	295,000.00	113,000.00	430,000.00	47,509,125.00	-	-	-	23,338,311.80	75,918,636.80	78,900,000.00	2,981,363.20	16,723,625.00
236	051400200100	Women Development Centre	180,000.00	-	90,000.00	145,000.00	30,000.00	-	-	-	-	95,000.00	540,000.00	600,000.00	60,000.00	200,000.00
237	051400300100	State Child's Right Implementation	500,000.00	-	175,000.00	190,000.00	95,000.00	-	-	-	-	120,000.00	1,080,000.00	1,200,000.00	120,000.00	400,000.00
238	051400400100	Government Pupils In Children Home Nur/Pry	340,000.00	-	360,000.00	200,000.00	100,000.00	-	-	-	-	80,000.00	1,080,000.00	1,200,000.00	120,000.00	400,000.00
239	051400500100	Sexual Assaulted Centre (SAC)	330,000.00	-	205,000.00	350,000.00	85,000.00	-	-	-	-	110,000.00	1,080,000.00	1,200,000.00	120,000.00	400,000.00
240	051400600100	Gender Empowerment And Social Mobilization	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500,000.00
241	051700100100	Ministry Of Education, Science And Technology	9,170,500.00	-	-	-	-	1,162,836,235.00	-	-	-	-	1,172,006,735.00	1,172,135,634.00	128,899.00	495,391,750.00
242	051700100200	Monitoring Of Public Schools	1,080,000.00	-	-	-	-	-	-	-	-	-	1,080,000.00	1,100,000.00	20,000.00	490,000.00
243	051700100300	Monitoring Of Technical Colleges	540,000.00	-	-	-	-	-	-	-	-	-	540,000.00	600,000.00	60,000.00	200,000.00
244	051700100400	Ekiti State Libabry Board	702,700.00	157,500.00	109,350.00	131,000.00	235,700.00	248,300.00	-	110,500.00	240,950.00	170,000.00	2,106,000.00	2,400,000.00	294,000.00	1,741,500.00
245	051700100500	Education Trust Funds	681,000.00	-	170,000.00	320,000.00	65,000.00	-	-	-	-	60,000.00	1,296,000.00	1,296,000.00	-	588,000.00
246	051700100600	State Universal Basic Education Board	8,743,000.00	-	1,421,000.00	358,500.00	774,000.00	-	-	-	-	32,048,500.00	43,345,000.00	44,000,000.00	655,000.00	9,800,000.00
247	051700100700	Subeb Staff Housing Loans Board	114,200.00	-	129,700.00	60,200.00	-	-	-	-	-	55,900.00	360,000.00	598,504.51	238,504.51	200,000.00
248	051701000100	Agency For Adult And Non Formal Education	1,956,600.00	-	322,700.00	789,900.00	254,000.00	-	-	-	-	156,800.00	3,480,000.00	4,000,000.00	520,000.00	750,000.00
249	051702600100	School Of Agriculture And Enterprise Agency	240,000.00	-	300,000.00	420,000.00	-	-	-	-	-	120,000.00	1,080,000.00	1,200,000.00	120,000.00	400,000.00
250	051702600200	Ekiti State University	-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	051702600300	Bamidele Olumilua University of Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-
252	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
253	051702600500	Ekiti State Polytechnic, Isan Ekiti	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	051705300100	Ekiti State Board For Technical And Vocational Education	635,000.00	-	1,305,000.00	575,000.00	70,000.00	1,500,000.00	-	-	-	115,000.00	4,200,000.00	6,350,000.00	2,150,000.00	33,581,900.00
255	051705400100	Ekiti State Scholarship Board	2,059,250.00	-	82,500.00	869,400.00	-	-	-	-	-	2,948,850.00	5,960,000.00	190,093,821.30	184,133,821.30	28,077,500.00
256	051705500100	Ekiti State Teaching Service Commission	4,526,000.00	-	1,000,000.00	2,306,800.00	-	7,215,200.00	-	-	-	-	15,048,000.00	16,900,000.00	1,852,000.00	12,116,000.00
257	051705500200	Office Of The Tutor General (Ekiti Central Senatorial District)	276,000.00	-	94,000.00	75,000.00	-	-	-	-	-	50,000.00	495,000.00	600,000.00	105,000.00	290,000.00
258	051705500300	Office Of The Tutor General (Ekiti South Senatorial District)	276,000.00	-	94,000.00	75,000.00	-	-	-	-	-	50,000.00	495,000.00	600,000.00	105,000.00	290,000.00
259	051705500400	Office Of The Tutor General (Ekiti North Senatorial District)	276,000.00	-	94,000.00	75,000.00	-	-	-	-	-	50,000.00	495,000.00	600,000.00	105,000.00	290,000.00
260	051705600100	Teaching Service Commission Loans Board	132,000.00	-	55,000.00	66,000.00	-	132,000.00	-	-	-	110,000.00	495,000.00	600,000.00	105,000.00	290,000.00
261	052100100100	Ministry Of Health And Human Services	133,992,000.00	-	1,126,000.00	3,014,000.00	-	-	-	-	-	61,768,000.00	199,900,000.00	201,000,000.00	1,100,000.00	4,900,000.00
262	052100200100	Ekiti State Health Insurance Scheme	295,250.00	-	71,500.00	85,000.00	45,000.00	-	-	-	-	43,250.00	540,000.00	600,000.00	60,000.00	245,000.00
263	052100200200	Ekiti State Health Insurance Scheme Committee Members	-	-	-	-	-	-	-	-	-	540,000.00	540,000.00	600,000.00	60,000.00	245,000.00
264	052100300100	Primary Healthcare Development	5,734,000.00	-	180,000.00	-	-	-	-	-	-	350,000.00	6,264,000.00	7,600,000.00	1,336,000.00	2,842,000.00
265	052100400100	Maintenance Of Health Data Bank	165,000.00	-	220,000.00	110,000.00	-	-	-	-	-	-	495,000.00	660,000.00	165,000.00	245,000.00
266	052100500100	Monitoring Of Health Centre	540,000.00	-	-	-	-	-	-	-	-	-	540,000.00	590,000.00	50,000.00	245,000.00
267	052102600100	Ekiti State University Teaching Hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
268	052110200100	Hospital Management Board	455,000.00	-	120,000.00	237,000.00	149,500.00	104,277,687.68	-	-	-	148,500.00	105,387,687.68	106,200,000.00	812,312.32	120,364,353.32
269	052110300100	Medical Mission	195,000.00	-	130,000.00	130,000.00	65,000.00	-	-	-	-	65,000.00	585,000.00	587,756.77	2,756.77	200,000.00
270	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	270,000.00	-	253,000.00	409,700.00	-	-	-	-	-	147,300.00	1,080,000.00	2,500,000.00	1,420,000.00	400,000.00
271	053500100100	Ministry Of Environment	1,656,800.00	-	371,500.00	1,747,800.00	67,000.00	43,534,800.00	-	-	-	2,006,900.00	49,384,800.00	50,000,000.00	615,200.00	18,244,400.00
272	053500100200	Monthly Sanitation Exercise	16,355,000.00	-	-	-	-	-	-	-	-	-	16,355,000.00	16,688,000.00	333,000.00	3,430,000.00
273	053501600100	State Environmental Protection Agency	1,350,000.00	-	351,000.00	218,500.00	117,000.00	-	-	-	-	240,500.00	2,277,000.00	2,457,000.00	180,000.00	1,100,000.00
274	053505300100	Ekiti State Waste Management Board	2,956,000.72	-	180,000.00	-	-	269,529,999.96	-	-	-	2,084,000.00	274,750,000.68	274,750,000.68	-	191,998,333.42
275	055100100100	Ministry Of Local Government Affairs	811,040.00	-	681,000.00	1,322,960.00	-	-	-	-	-	425,000.00	3,240,000.00	3,300,000.00	60,000.00	1,470,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL 2022
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
276	055100200100	Ministry of Chieftaincy & Home Affairs (Bureau Of Chieftaincy Affairs)	494,000.00	-	2,031,000.00	1,131,000.00	9,000.00	-	-	-	-	1,330,000.00	4,995,000.00	5,500,000.00	505,000.00	3,815,000.00
277	055100200200	Ekiti State Council Of Obas	4,697,000.00	-	-	-	-	-	-	-	-	22,218,776.00	26,915,776.00	28,716,100.33	1,800,324.33	13,317,760.00
278	055100300100	Bureau Of Rural And Community Development	1,380,000.00	-	222,000.00	325,000.00	-	-	-	-	-	53,000.00	1,980,000.00	2,500,000.00	520,000.00	980,000.00
279	055100300200	Community Development	455,000.00	-	340,000.00	143,000.00	-	-	-	-	-	52,000.00	990,000.00	2,000,000.00	1,010,000.00	490,000.00
280	055100300300	Rural Development	745,000.00	-	390,000.00	656,000.00	-	-	-	-	-	189,000.00	1,980,000.00	2,200,000.00	220,000.00	980,000.00
		TOTAL SOCIAL SECTOR	216,852,540.72	157,500.00	14,851,750.00	62,143,972.50	3,748,200.00	1,647,516,847.64	-	110,500.00	240,950.00	185,140,587.80	2,130,762,848.66	2,336,134,242.59	205,371,393.93	1,011,919,269.24
		SUMMARY OF OVERHEAD BY SECTORS											-	-	-	
A		ADMINISTRATION SECTOR	2,733,380,968.99	2,799,905.50	471,296,988.89	1,141,169,476.12	470,967,189.01	1,345,775,864.52	-	502,750,000.00	-	3,616,607,560.89	10,284,747,953.92	13,436,302,172.14	3,151,554,218.22	7,680,239,437.55
B		ECONOMIC SECTOR	1,291,550,151.28	141,792,206.23	202,029,318.39	505,355,844.38	43,205,123.00	18,217,251,348.48	329,230,950.00	223,241,588.50	-	1,092,528,689.86	22,046,185,220.12	23,785,902,827.86	1,739,717,607.74	13,394,565,997.15
C		LAW AND JUSTICE SECTOR	18,770,213.00	-	2,249,596.32	2,232,119.84	965,210.64	-	243,496,177.66	-	-	1,162,860.20	268,876,177.66	270,082,766.26	1,206,588.60	347,280,821.40
D		REGIONAL SECTOR	3,774,400.00	-	565,750.00	527,000.00	88,650.00	-	-	-	-	948,300.00	5,904,100.00	6,203,000.00	298,900.00	2,310,000.00
E		SOCIAL SECTOR	216,852,540.72	157,500.00	14,851,750.00	62,143,972.50	3,748,200.00	1,647,516,847.64	-	110,500.00	240,950.00	185,140,587.80	2,130,762,848.66	2,336,134,242.59	205,371,393.93	1,011,919,269.24
		GRAND TOTAL	4,264,328,273.99	144,749,611.73	690,993,403.60	1,711,428,412.84	518,974,372.65	21,210,544,060.64	572,727,127.66	726,102,088.50	240,950.00	4,896,387,998.75	34,736,476,300.36	39,834,625,008.85	5,098,148,708.49	22,436,315,525.34

SUPPLEMENTARY NOTE 8: SUBVENTION GRANTS

S/NO	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	VARIANCE ₦	ACTUAL 2022
1	011100100100	Government House And Protocol	23,000,000.00	25,000,000.00	2,000,000.00	-
2	011100100200	Deputy Governor's Office	30,516,588.00	31,000,000.00	483,412.00	30,977,335.00
3	011102100500	Ekiti State Liaison Office Lagos	20,000.00	80,000.00	60,000.00	120,000.00
4	012300100100	Ministry Of Information And Value Orientation	38,848,000.00	38,938,530.00	90,530.00	5,760,000.00
5	012500600100	Office Of Establishment And Service Matters	-	4,000,000.00	4,000,000.00	-
6	012500600800	Nigeria Legion	2,850,000.00	3,000,000.00	150,000.00	2,550,000.00
		TOTAL ADMINISTRATION SECTOR	95,234,588.00	102,018,530.00	6,783,942.00	39,407,335.00
7	022000701000	Nigeria Civil Defence Corps	8,749,995.00	9,055,189.00	305,194.00	6,999,996.00
		TOTAL ECONOMIC SECTOR	8,749,995.00	9,055,189.00	305,194.00	6,999,996.00
8	031800100100	The Judiciary	1,536,979,415.96	1,538,933,048.01	1,953,632.05	1,221,453,098.98
9	031801100100	Ekiti State Judicial Service Commission	297,619,344.80	306,966,999.47	9,347,654.67	140,388,231.11
	031801100100	Ekiti State Customary Court of Appeal	379,458,132.52	380,000,000.00	541,867.48	-
		TOTAL LAW & JUSTICE SECTOR	2,214,056,893.28	2,225,900,047.48	11,843,154.20	1,361,841,330.09
10	045102100400	Subvention To Dawn Commission	-	40,000,000.00	40,000,000.00	40,000,000.00
		TOTAL REGIONAL SECTOR	-	40,000,000.00	40,000,000.00	40,000,000.00
11	051300100200	Ekiti State United Football Club	81,400,000.00	81,500,000.00	100,000.00	69,800,000.00
12	051300100300	Ekiti Queens Football Club	33,653,000.00	33,700,000.00	47,000.00	11,000,000.00
13	051700100100	Ministry Of Education, Science And Technology	-	400,000,000.00	400,000,000.00	113,951,700.00
14	051702600200	Ekiti State University	3,380,000,000.00	3,640,000,000.00	260,000,000.00	5,075,900,580.35
15	051702600300	Bamidele Olumilua University of Education	2,492,160,932.00	2,492,160,932.00	-	3,747,846,407.50
16	051702600400	Ekiti State College Of Health Science And Technology, Ijero	309,678,618.60	310,278,093.10	599,474.50	650,032,264.02
17	051702600500	Ekiti State Polytechnic, Isan Ekiti	540,000,000.00	540,000,000.00	-	524,306,020.06
18	052102600100	Ekiti State University Teaching Hospital	3,504,273,428.08	3,704,273,428.06	199,999,999.98	2,917,501,812.48
		TOTAL SOCIAL SECTOR	10,341,165,978.68	11,201,912,453.16	860,746,474.48	13,110,338,784.41
		SUMMARY OF GANTS & SUBVENTIONS ON SECTORS	-	-	-	
	A	ADMINISTRATION SECTOR	95,234,588.00	102,018,530.00	6,783,942.00	39,407,335.00
	B	ECONOMIC SECTOR	8,749,995.00	9,055,189.00	305,194.00	6,999,996.00
	C	LAW AND JUSTICE SECTOR	2,214,056,893.28	2,225,900,047.48	11,843,154.20	1,361,841,330.09
	D	REGIONAL SECTOR	-	40,000,000.00	40,000,000.00	40,000,000.00
	E	SOCIAL SECTOR	10,341,165,978.68	11,201,912,453.16	860,746,474.48	13,110,338,784.41
		GRAND TOTAL	12,659,207,454.96	13,578,886,219.64	919,678,764.68	14,558,587,445.50

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2023	
				₦	₦
	010000000000	ADMINISTRATION SECTOR			
1	011110100100	BUREAU OF SPECIAL PROJECT	Airport Ado Ekiti	40,000,000.00	
					40,000,000.00
2	011103300100	EKITI STATE AIDS CONTROL AGENCY	Payment for World Aids day	2,500,000.00	
					2,500,000.00
3	012300100100	MINISTRY OF INFORMATION	Retainership fee for the major news radio & television	20,700,000.00	
					20,700,000.00
4	014000100100	OFFICE	Capacity Building on ICT (Audit Library)	7,000,000.00	
					7,000,000.00
4	014000300100	COMMISSION	Capacity Building for 10 Audit Staff of Forensic Audit	865,300.20	
					865,300.20
5	014700100100	CIVIL SERVICES COMMISSION	Design and production of csc reports in Ekiti State	1,300,000.00	
					1,300,000.00
6	011100700100	BUREAU OF PUBLIC PROCUREMENT	Facilitation of six Govt official for 5days Annual Conference	2,119,750.00	
					2,119,750.00
		SUB TOTAL ADMIN			74,485,050.20
	020000000000	ECONOMIC SECTOR			
7	022700700100	AGENCY	Payment for 1,326 LIPW beneficiary for 5month (Jan-May, 2023)	110,799,000.00	
			Payment for 1,326 LIPW beneficiary for 5month (Jan-May, 2023)	89,201,000.00	
					200,000,000.00
8	021510200100	PROGRAMME	Participation of 34th Annual South West REFILs Workshop	700,000.00	
			Conduct of Agricultural production survey APS	2,000,000.00	
					2,700,000.00
9	021500100100	MINISTRY OF AGRIC	State	30,000,000.00	
			Payment for the control of confited out break of bird flud	870,000.00	
			Ekiti State	1,000,000.00	
			Being amount approved for lauching of 2023 farming season	3,000,000.00	
					34,870,000.00
10	022000100100	MINISTRY OF FINANCE	TO THE GOVERNOR ON SPECIAL MATTER, EKITI LIASON OFFICE, ABUJA	11,241,885.00	
			PROCESSING ZONE SAPZ	62,061,457.50	
			Payment for the sinking fund system for the payment of death insurance	20,000,000.00	
			Payment for the cost of rentage spaces occupied by Ekiti Liaison Office,	11,241,885.00	
			Payment for the renewal of insurance policy of 38 vehicles of top	4,650,012.53	
					109,195,240.03

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2023	
				₦	₦
11	021511600100	FADAMA	Implementation of Ekiti cares project (Counterpart fund)	516,201,000.00	
			Implementation of Ekiti cares project (Counterpart fund)	41,161,400.00	
			Implementation of Ekiti cares project (Counterpart fund)	162,637,600.00	
					720,000,000.00
12	022800100100	COMMUNICATION AND TECHNOLOGY	Being hosting of official Email of the state from year 2020-2022	6,434,766.48	
			Payment for steering committee	500,000.00	
					6,934,766.48
13	022205200100	PROGRAM	BEING AMOUNT APPROVED AS PAYMENT FOR 600 BENEFICIARY GRANT	126,000,000.00	
			BENEFICIARIES AND THE ENGAGEMENT OF ANOTHER SET OF 1960 SOCIAL TRAN	147,000,000.00	
			Payment of the eight month balance to the second phase beneficiaries	206,925,270.00	
			Payment of the remaining 559 beneficiaries of livelihood grant	113,911,230.00	
					593,836,500.00
12	022205200100	AGENCY	Payment of logistics to facilitate the ESIA panel exercise for the SAPZ	9,087,750.00	
			assessment (ESIA)	13,753,518.75	
			Payment for the production of investment compedium for Ekiti State	6,616,250.00	
					29,457,518.75
13	026000100100	BUREAU OF LANDS	cities Exp. (WSCE) slated for 6th Wednesday - 8th Friday October 2023 in South State	17,324,471.30	
				88,000,000.00	
					105,324,471.30
14	025300100100	DEVELOPMENT	Ekiti State	5,000,000.00	
					5,000,000.00
15	022200100100	MINISTRY OF INNOVATION	Payment towards the hosting of the Ekiti State Innovation Summit	16,030,500.00	
					16,030,500.00
16	023800100100	MINISTRY OF BUDGET AND PLANNING	Payment for opening of Account with L-PRES program	20,000,000.00	
			Payment for 2023 Hajj operation	21,250,000.00	
			Payment of the State government Counterpart Contribution to RAAMP	200,000,000.00	
			Payment of Counterpart fund	100,000,000.00	
					341,250,000.00
17	026100100100	PUBLIC UTILITY	Engagement for technical and consultant for dev. Ekiti water supply sector	18,400,000.00	
			Engagement for technical and consultant for dev. Ekiti water supply sector	18,400,000.00	
			Engagement for technical and consultant for dev. Ekiti water supply sector	19,035,200.00	
			Engagement for technical and consultant for dev. Ekiti water supply sector	18,400,000.00	
			Engagement for technical assistance for baseline assessment	9,517,600.00	
			Engagement for Ekiti state sanitation sector institution performance	27,600,000.00	
			Engagement for technical and consultant for dev. Ekiti water supply sector	19,035,200.00	
					130,388,000.00
		SUB TOTAL ECONOMIC	-		2,294,986,996.56

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2023	
				₦	₦
	030000000000	LAW & JUSTICE SECTOR			
18	032600100400	EKITI STATE LAW REFORM COMMISSION	Review and update of all law of Ekiti state and consolidated	15,000,000.00	
					15,000,000.00
		SUB TOTAL LAW & JUSTICE			15,000,000.00
	050000000000	SOCIAL SECTOR			
19	051300100100	DEVELOPMENT	Payment for subsidization of the meals of 2023 batch A stream corps member	2,000,000.00	
					2,000,000.00
20	051305200100	SPORT COUNCIL	Outstanding payment for Audit fee for Moses Oludaramola 1st&2nd tranches	8,000,000.00	
			Bauchi state	1,737,000.00	
					9,737,000.00
21	052100100100	SERVICES	Payment for the consolidated on the Phase II activities of EK SAMS for the	1,720,000.00	
			Payment for private Health facility inspection for health care standard	1,280,000.00	
			Payment for prevention on non communicable diseases in Ekiti State	1,501,000.00	
			Payment for training on collection packaging handling and transportation of	1,200,000.00	
			Payment for the emergency preparations and response for Disease out	19,768,500.00	
			Payment for the training of (150) community mid-wives at School of Basic	13,934,050.00	
			Payment for workplace safety and Health management in all MDAs in Ekiti	1,601,000.00	
			Payment as financial implication for supportive supervision	2,000,000.00	
			Payment for the incorporation of mobile clinics into the ongoing Cervical	2,320,000.00	
			ayment to support the successful implementation of non communicable	2,000,000.00	
			Payment for the disbursement of the 2023 tranche of medical assistance	49,918,240.00	
					97,242,790.00
22	052100200100	SCHEME	VULNERABLE GROUP IN EKITI STATE	50,000,000.00	
					50,000,000.00
23	051400100100	GENDER EMPOWERMENT AND SOCIAL	ADO EKITI	11,341,000.00	
			PAYMENT FOR YEAR 2023 INTERNATIONAL WOMEN DAY	12,000,000.00	
					23,341,000.00
24	051305300100	EKITI STATE OFFICE OF DISABILITY	(PWDs)	500,000.00	
			Payment of Annual General meeting (AGM)/ Conference of all deaf in Nigeria	1,451,000.00	
			payment of pending debt incurred by the Association	1,500,000.00	
					3,451,000.00
25	051702600500	EKITI STATE POLYTECHNIC, ISAN EKITI	Certificate no2 contrary of consultation of E-library at polytechnic Isan	25,041,239.95	
					25,041,239.95
		SUB TOTAL SOCIAL	-		210,813,029.95

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

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2023	
				₦	₦
		TOTAL ADMINISTRATION SECTOR	-	-	74,485,050.20
		TOTAL ECONOMIC SECTOR	-	-	2,294,986,996.56
		TOTAL LAW & JUSTICE SECTOR			15,000,000.00
		TOTAL REGIONAL SECTOR			-
		TOTAL SOCIAL SECTOR	-	-	210,813,029.95
		TOTAL (A)	-	2,595,285,076.71	2,595,285,076.71
		(B) OTHER: EXTERNAL FINANCES WITH DRAW DOWN			
		ADMINISTRATION SECTOR			
		ECONOMIC SECTOR			
13	Anex i	WORLD BANK ASSISTED PROJECT(PFMU)	WORLD BANK ASSISTED PROJECT(PFMU)	692,878,128.36	692,878,128.36
		LAW & JUSTICE SECTOR			
		REGIONAL SECTOR			
		SOCIAL SECTOR			
14	Anex ii	EDUCATION TRUST FUND	EDUCATION TRUST FUND	361,118,129.23	361,118,129.23
		SUBEB		122,695,053.53	122,695,053.53
		& GRANTS :			
15	052100100100	SERVICES	MINISTRY OF HEALTH AND HUMAN SERVICES	150,271,294.15	150,271,294.15
16	052100300100	PRIMARY HEALTHCARE DEVELOPMENT	PRIMARY HEALTHCARE DEVELOPMENT	331,069,728.16	331,069,728.16
		TOTAL SOCIAL SECTOR			965,154,205.07
		TOTAL EXTERNAL FINANCES WITH DRAW DOWN (B)			1,658,032,333.43
		GRAND TOTAL			
		TOTAL ADMINISTRATION SECTOR			74,485,050.20
		TOTAL ECONOMIC SECTOR			2,987,865,124.92
		TOTAL REGIONAL SECTOR			-
		TOTAL LAW & JUSTICE SECTOR			15,000,000.00
		TOTAL SOCIAL SECTOR			1,175,967,235.02
		GRAND TOTAL (A+B)			4,253,317,410.14

NOTE 10A: LONG TERM BORROWING (DOMESTIC LOANS)

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.
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
1	BUDGET SUPPORT	16,366,949,394.20	-	-	16,366,949,394.20	71,785,259.24	-	857,663,447.26	929,448,706.50	16,295,164,134.96	71,785,259.24
2	BAIL OUT	7,585,483,139.93	-	-	7,585,483,139.93	145,238,306.44	-	373,195,095.84	518,433,402.28	7,440,244,833.49	145,238,306.44
3	RESTRUCTURED COMMERCIAL BANK LOANS (FGN BONDS)	16,526,580,601.38	-	-	16,526,580,601.38	366,878,017.23	-	1,618,351,287.01	1,985,229,304.24	16,159,702,584.15	366,878,017.23
4	EXCESS CRUDE ACCOUNT (ECA) LOAN	8,402,714,896.46	-	-	8,402,714,896.46	175,343,831.56	-	364,491,741.98	539,835,573.54	8,227,371,064.90	175,343,831.56
5	STATE BONDS	11,701,204,704.65	-	-	11,701,204,704.65	1,907,113,578.60	-	1,123,605,504.54	3,030,719,083.14	9,794,091,126.05	1,907,113,578.60
6	RESTRUCTURED COMMERCIAL BANK LOANS (STATE GOVT.)	2,193,275,272.04	-	1,558,096,258.97	3,751,371,531.01	1,630,310,604.24	-	14,189,427.04	1,644,500,031.28	2,121,060,926.77	1,630,310,604.24
7	COMMERCIAL AGRICULTURE CREDIT SCHEME	4,471,561,699.99	-	-	4,471,561,699.99	200,669,553.88	-	407,890,396.67	608,559,950.55	4,270,892,146.11	200,669,553.88
8	CBN HEALTH INTERVENTION	2,100,424,636.14	-	-	2,100,424,636.14	181,259,288.33	-	143,770,519.67	325,029,808.00	1,919,165,347.81	181,259,288.33
9	CBN (DCRR) SCHEME I	4,990,766,017.00	-	-	4,990,766,017.00	623,845,752.13	-	254,995,936.99	878,841,689.12	4,366,920,264.87	623,845,752.13
10	CBN (DCRR) SCHEME II	4,997,140,616.00	-	-	4,997,140,616.00	468,481,932.72	-	288,973,932.28	757,455,865.00	4,528,658,683.28	468,481,932.72
11	CBN - BRIDGING FACILITY	18,225,336,103.89	-	-	18,225,336,103.89	-	-	-	-	18,225,336,103.89	-
	TOTAL	97,561,437,081.68	-	1,558,096,258.97	99,119,533,340.65	5,770,926,124.37	-	5,447,127,289.28	11,218,053,413.65	93,348,607,216.28	5,770,926,124.37

Less: Current Portion of Borrowing

5,770,926,124.37

Balance of Long Term Borrowing (Domestic)

87,577,681,091.91

NOTE 10B: LONG TERM BORROWING (FOREIGN LOANS)

S/N	FOREIGN LOAN	CREDITOR	LOAN CURRENCY	LOAN AMOUNT	PRINCIPAL	INTEREST	TOTAL PR+INT IN LOAN CURRENCY	DEBT BAL IN ORIGINAL CURRENCY	DEBT OUTSTANDING IN USD	DEBT OUTSTANDING IN NAIRA
1	EKITI STATE 3RD WATER MULTI STATE AGRIC DEV. PROJECT	IDA	XDR	8,476,945.10	211,923.10	2,053.00	213,976.10	211,923.06	284,337.17	255,730,860.34
2	EKITI STATE COMMUNITY BASED POVERTY REDUCTION	IDA	XDR	7,642,692.40	191,179.00	17,147.20	208,326.20	4,299,599.45	5,768,772.64	5,188,393,731.01
3	HSDP	IDA	XDR	4,088,840.00	102,221.00	8,884.70	111,105.70	788,205.19	1,057,534.91	951,139,495.31
4	UBE	IDA	USD	5,000,000.00	120,052.10	8,290.50	128,342.60	1,909,218.48	1,909,218.48	1,717,137,736.38
5	HIV/AIDS	IDA	XDR	1,535,762.30	38,394.10	3,696.00	42,090.10	808,061.69	1,084,176.38	975,100,646.94
6	HSDP (II)	IDA	XDR	2,313,697.80	23,137.00	7,812.60	30,949.60	1,995,417.20	2,677,251.28	2,407,901,060.47
7	FADAMA	IDA	XDR	2,858,563.00	28,585.60	9,647.70	38,233.30	2,544,121.07	3,413,447.27	3,070,030,580.51
8	HIV/AIDS (SECOND)	IDA	XDR	3,343,202.00	33,432.00	11,670.00	45,102.00	3,028,595.89	4,063,467.15	3,654,653,910.44
9	SEPIP	IDA	USD	48,333,333.00	483,333.30	172,084.10	655,417.40	45,634,854.03	45,634,854.03	41,043,668,270.60
11	3RD NATIONAL URBAN WATER SECTOR REFORM	IDA	XDR	32,400,000.00	534,600.00	106,972.90	640,683.40	27,590,515.99	37,018,195.66	33,293,906,047.59
12	EKITI STATE NATIONAL PROGRAMME FOR FOOD SECURITY	ADF	FUA	7,000,000.00	35,000.00	4,303.56	39,303.56	113,088.95	138,039.00	124,151,311.16
12	Youth Employment & Social Support Option	IDA	USD	18,000,000.00	180,000.00	-	180,000.00	18,000,000.00	18,000,000.00	16,189,074,000.00
	TOTAL			140,993,035.60	1,981,857.20	352,562.26	2,333,529.96	106,923,601.00	121,049,293.97	108,870,887,650.75
Less: Current Portion of Borrowing (Foregn Loan)										1,793,111,525.73
Long Term Borrowing (Foregn Loan)										107,077,776,125.02

	LOAN CURRENCY	NAIRA (₦)	FOREIGN LOAN BALANCE AS AT 31/12/2023	NAIRA (₦)
OVERALL TOTAL (PR+INTR)	2,333,529.96	2,111,292,108.69	FOREIGN LOAN BALANCE BF	47,361,915,887.53
PRINCIPAL PAYMENT	1,981,857.20	1,793,111,525.73	EXCHANGE RATE DIFFERENTIAL	63,302,083,288.95
INTEREST PAYMENT	352,562.26	318,985,369.86	PRINCIPAL REPAYMENT	(1,793,111,525.73)
			FOREIGN LOAN B/D	108,870,887,650.75

SUPPLEMENTARY NOTE 11: FINANCIAL CHARGES

SUMMARY ANALYSIS OF FINANCIAL CHARGES

S/N	MONTH	SMS CHARGES	SUNDRY BANK CHARGES	NIBSS CHARGES	COMMISSION CHARGES	TOTAL
		₦	₦	₦	₦	₦
1	JANUARY	-	-	-	-	-
2	FEBRUARY	3,012.00	15,978.16	20,110,066.54	1,021.25	20,130,077.95
3	MARCH	9,756.44	860,617.56	15,100,430.23	-	15,970,804.23
4	APRIL	2,827.38	39,383,331.95	163,331,644.79	2,069.38	202,719,873.50
5	MAY	2,932.05	14,183,314.38	-	-	14,186,246.43
6	JUNE	11,278.80	16,170,665.22	5,230,515.62	-	21,412,459.64
7	JULY	16.00	135,604.78	-	-	135,620.78
8	AUGUST	1,335,997.09	1,276,009.14	-	1,352,688.75	3,964,694.98
9	SEPTEMBER	1,457,727.13	135,953.62	22,895,184.98	2,579,492.50	27,068,358.23
10	OCTOBER	40,947.90	23,477.46	53,012,500.26	2,042.50	53,078,968.12
11	NOVEMBER	29,192.83	2,998,134.20	9,340,306.21	950.00	12,368,583.24
12	DECEMBER	1,656,771.04	4,973,654.22	26,508,936.78	-	33,139,362.04
	TOTAL	4,550,458.66	80,156,740.69	315,529,585.41	3,938,264.38	404,175,049.14

SUPPLEMENTARY NOTE 12A: ADVANCES (REVOLVING ADVANCES)

DETAILS	₦	₦	₦	₦	REMARK ₦
CIVIL SERVANTS	12/31/2023	12/31/2023	12/31/2022	12/31/2022	(DECREASE)
Housing Loan	1,103,451,948.78		1,141,229,909.28		
Vehicle Loan	1,204,905,880.82		1,154,418,754.26		
TOTAL		2,308,357,829.60		2,295,648,663.54	
SECONDARY SCHOOLS TEACHERS					
Housing Loan	501,908,530.36		459,836,022.32		
Vehicle Loan	491,711,005.25		430,428,551.10		
		993,619,535.61		890,264,573.42	
TOTAL		3,301,977,365.21		3,185,913,236.96	116,064,128.25
LOAN TO OTHER TIERS OF GOVERNMENT					
Local Government (Bail-Out)	1,218,937,350.62		1,313,306,810.06		
less: Refunds by Local Governmnets	94,369,459.44		94,369,459.44		
TOTAL		1,124,567,891.18		1,218,937,350.62	
GRAND TOTAL		4,426,545,256.39		4,404,850,587.58	

SUPPLEMENTARY NOTE: 12B WEMA SHARES

DETAILS	₦	₦	₦
Shares divested to Civil Servants etc	499,743,683.20		
Add: Unalloted Shares	16,256,316.80		
Amount released by State Government		516,000,000.00	
Less:			
Refunds (2007-2022)	469,117,017.37		
Refunds 2023	117,196.79	469,234,214.16	
BALANCE			46,765,785.84

**SUPPLEMENTARY NOTE 13: PREPAYMENT
BOND SINKING FUND ACCOUNT AS AT 31ST DECEMBER, 2023**

DETAILS	2023	2022	SUPPL. NOTE
	₦	₦	
INFLOWS:			
ISPO	14,565,340,773.00		
Receipt from State Government	-	10,425,340,773.00	
Investment Income	141,587,464.00	66,038,158.00	
TOTAL INFLOW	14,706,928,237.00	10,491,378,931.00	
OUTFLOWS:			
Payment to Bond Holders	9,081,897,998.00	6,051,178,915.00	
Refund to State Government	2,343,844,290.00	2,343,844,290.00	
Consultants Fee	-	-	
Registrars Fees	-	-	
Management Fees	40,598,213.00	22,024,363.00	
Trusteeship Fees	48,375,000.00	32,250,000.00	
Reimbursable Fees	-	-	
Bank Charges and Courier	36,460.00	27,774.00	
Secretariat fee	80,331,693.00	60,080,415.00	
TOTAL OUTFLOW	11,595,083,654.00	8,509,405,757.00	
BALANCE	3,111,844,583.00	1,981,973,174.00	

ADJUSTMENT NOTE

Balance as at 01/01/2023	1,981,973,174.00	1,439,618,043	
Recovery	-	-	
Increase in Bond Sinking Fund Value	1,129,871,409.00	542,355,131	
Balance as at 31/12/2023	3,111,844,583.00	1,981,973,174.00	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2023	2023
			₦		₦	₦	₦
	010000000000	ADMINISTRATION SECTOR					
1	011100100100	GOVERNMENT HOUSE AND PROTOCOL	FURNITURE & FITTINGS	COMPLETED	Being replacement of worn-out furniture of Governors office Ado Ekiti	23,380,541.00	
				ON-GOING	Procurement of new furniture items of Gov's lodge Ikeja Lagos driver's pool & Gov's house (Oke Ayoba & Osuntokun)	100,000,000.00	
				COMPLETED	Furnishing of new Gov's lodge in Ado Ekiti	122,480,822.00	
							245,861,363.00
			BUILDING	COMPLETED	Renovation of Osuntokun lodge in Govt. house	37,098,250.00	
							37,098,250.00
			INFRASTRUCTURE	COMPLETED	Being completion and activation of Agric Olope	300,000,000.00	
				COMPLETED	Being completion and activation of Agric Olope market	84,750,000.00	
				COMPLETED	Being completion and activation of Agric Olope market	65,250,000.00	
							450,000,000.00
2	011100100200	DEPUTY GOVERNOR'S OFFICE	BUILDING	COMPLETED	Renovation of Dep. Gov's office complex Ado Ekiti	82,640,471.81	
							82,640,471.81
3	011100400100	EKITI STATE SUSTAINABLE DEVELOPMENT GOAL	BUILDING	COMPLETED	Payment towards the construction of the NEO NATAL Centre of Ekiti State University	7,000,000.00	
							7,000,000.00
4	011100600100	EKITI STATE EMERGENCY MANAGEMENT AGENCY	INFRASTRUCTURE	COMPLETED	Payment for immediate intervention of the government to the affected Oke Aro rainstrom disaster in Ikole LGA	24,560,250.00	
				COMPLETED	Payment for the Compensation to year 2023 victims of Fire Disaster	20,000,000.00	
							44,560,250.00

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2023	2023
			₦		₦	₦	₦
5	011111200100	GENERAL ADMINISTRATION	BUILDING	ON-GOING	Payment for renovation and remodelling of Old Governor Office (1st tranche)	110,000,000.00	
				ON-GOING	Payment for renovation and remodelling of Old Governor Office (balance paymet)	43,205,325.15	
							153,205,325.15
			TRANSPORT & EQUIPMENT	COMPLETED	Payment for the procurement of thirty (30) units of Toyota Yaris vehicles for 28	600,000,000.00	
							600,000,000.00
			FURNITURE & FITTINGS	COMPLETED	Payment for upgrading of the furnitures in the Executive Coucil Chamber of the new Governor's Office	11,352,000.00	
				COMPLETED	Payment for procurement of Furnitures items for the newly established customary Court of Appeal (1st tranche)	400,000,000.00	
				COMPLETED	Payment for procurement of Furnitures items for the newly established customary Court of Appeal (2nd tranche)	150,000,000.00	
				COMPLETED	Payment for supply of installation of furniture items & office equipment to office of SA to Governor	366,318,000.00	
							927,670,000.00
6	011110100100	BUREAU OF SPECIAL PROJECTS	INFRASTRUCTURE	ON-GOING	Construction of perimenter site at Ijesa Isu & Ilupeju Ekiti	11,843,823.65	
							11,843,823.65
			BUILDING	COMPLETED	Renovation of VIP pilarstand at Oluyemi Kayode stadium	7,250,939.50	
				COMPLETED	Renovation of commissioner's and PS office at State secretariat	22,221,605.41	
				COMPLETED	Upgrading of Ekiti liason office at GRA Ikeja Lagos	13,119,735.85	
				COMPLETED	Renovation and remodelling of Ministry of Justice Ado Ekiti	49,543,197.97	
				COMPLETED	Re-roofing of building affected by rainstorm withing the Gov. house	4,100,771.35	
				COMPLETED	Re-roofing of building affected by rainstorm withing the Gov. house	8,433,513.51	
				COMPLETED	Renovation of Agricultural Farm Building at Erinfun, Ado Ekiti	68,445,391.72	
				COMPLETED	Remodelling of Comand Secondary School, Isan Ekiti	60,447,788.27	
				COMPLETED	Construction of Ekiti liason office S/A Oduduwa GRA Ikeja Lagos	11,437,033.00	
							244,999,976.58
7	011200100100	EKITI STATE HOUSE OF ASSEMBLY	TRANSPORTATION & EQUIPMENT	COMPLETED	Purchse of vehicle for principal officer in the Ekiti State house of assembly	50,000,000.00	
				COMPLETED	Purchse of vehicle for Leader officer	10,500,000.00	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2023	2023
			₦		₦	₦	₦
				COMPLETED	Refurbishment of Six Official Vehicles in the Legislative	67,000,000.00	
							127,500,000.00
			BUILDING	COMPLETED	Renovation of House of Assembly	5,000,000.00	
				COMPLETED	Renovation of House of Assembly Service Commission	3,989,432.53	
							8,989,432.53
8		EKITI STATE AUDITOR GENERAL'S OFFICE	INFRASTRUCTURE	COMPLETED	Purchase and installation of Solar System	5,430,836.60	
							5,430,836.60
9		EKITI STATE AUDIT SERVICE COMMISSION	INFRASTRUCTURE	COMPLETED	Purchase and installation of Audit software	1,500,000.00	
				COMPLETED	Purchase and installation of Solar System	1,760,000.00	
							3,260,000.00
10	011200200100	EKITI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	FURNITURE & FITTINGS	COMPLETED	Purchase of Office Furniture, Fittings and Equipment	2,338,438.40	
							2,338,438.40
		SUB TOTAL ADMIN					2,952,398,167.72
	020000000000	ECONOMIC SECTOR					
11	021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	LAND	COMPLETED	Payment for compensation for Agricultural land in Ipao Ekiti	10,000,000.00	
				COMPLETED	Enumeration and valuation of land exercise at Ikun Ekiti	1,000,000.00	
				COMPLETED	Filling of missing stand oil plantation at Orin Ekiti	800,000.00	
				COMPLETED	Establishment of 2hectares of cashew at Erinfun Ado Ekiti	1,489,270.00	
				COMPLETED	Horticultural unit at Ekiti Yourth urban farming	9,800,000.00	
				COMPLETED	25% land preparation subsidy support for 2500 farmers	20,000,000.00	
				COMPLETED	Variation to complete of renovation poultry pen at Erifun Ado Ekiti	10,339,634.25	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2023	2023
			₦		₦	₦	₦
							53,428,904.25
			OFFICE EQUIPMENT	COMPLETED	Purchase of 700,000 unit of security clip seals	6,000,000.00	
							6,000,000.00
12	022000100100	MINISTRY OF FINANCE	INFRASTRUCTURES	COMPLETED	PAYMENT FOR THE DREDGING OF RIVER COURSES WITHIN IN EKITI-STATE	112,036,500.00	
				COMPLETED	Payment for the disiltation of sited Drains and Culverts within Ado Ekiti metropolis	64,535,637.06	
			TRANSPORT AND EQUIPMENT	COMPLETED	PAYMENT FOR COMPREHENSIVE INSURANCE COVER FOR THE LAND CRUISER PRADO JEEP OF THE HEAD OF SEVICE	5,300,000.00	
							5,300,000.00
13	022000700100	ACCOUNTANT-GENERAL'S OFFICE	OFFICE EQUIPMENT	COMPLETED	PAYMENT FOR THE PROCUREMENT FIRE PROOF SAFE	10,650,000.00	
				COMPLETED	PURCHASE OF OFFICE FURNITURE FITTINGS AND EQUIPMENT	1,468,500.00	
							12,118,500.00
14	022000800100	INTERNAL REVENUE SERVICES	OFFICE EQUIPMENT	COMPLETED	PAYMENT FOR THE PROCUREMENT OF ICT TOOLS AND OTHERS TOWARDS OPTIMIZING REVENUE	49,913,099.79	
							49,913,099.79
15	022800100100	BUREAU OF INFORMATION, COMMUNICATION AND TECHNOLOGY (ICT)	INFRASTRUCTURE	COMPLETED	Outstanding debt of internet subscription for year 2021	10,000,000.00	
				COMPLETED	2021 Internet subscription	10,546,268.00	
				COMPLETED	Installation of security and Annual subscription upgrade	3,453,198.00	
				COMPLETED	Replacement and Installation of server	2,500,000.00	
							26,499,466.00
16	023100100100	EKITI STATE ELECTRICITY BOARD	INFRASTRUCTURE	COMPLETED	Payment for rehabilitation of 33KV line from Aramoko Ekiti to Ikogosi Ekiti and Ikogosi Resorts	10,987,058.82	
				COMPLETED	Payment for rehabilitation of 33KV line from Iwaji in Osun State to Ipole-Iloro Ekiti	2,242,500.00	
				COMPLETED	Payment for the installation of Solar streetlight between Atikankan and Oke vinmi road, Ado Ekiti	17,513,125.00	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2023	2023
			₦		₦	₦	₦
				COMPLETED	Payment for installation of Transformer of 1 No of 500KV relief Transformer at Ilogosi Ekiti	18,901,724.00	
				COMPLETED	Payment for extension of Electricity from Eruku to Agricultural zone in Iyemero and installation of Transformer (1st payment)	200,000,000.00	
				COMPLETED	Payment for extension of Electricity from Eruku to Agricultural zone in Iyemero and installation of Transformer (balance payment)	109,881,694.00	
				COMPLETED	Payment for extension of Independent Power Plant to NTA street light Sub Station	22,715,677.00	
				COMPLETED	Payment for Electricity extension from omuo to Eda-ile, Ikun oba, Araromi oke and Ilasa Ekiti in Ekiti State	23,904,054.00	
				COMPLETED	Payment for extension of industrial power projects (IPP) network to textile industrial Basiri, Ado-Ekiti	42,181,390.00	
				COMPLETED	Payment for installation of Solar Street light along new Ado-Iyin road	111,617,522.00	
				ON-GOING	Payment for installation of Solar street light system from Omisanjana to Aiebandele, Ado Ekiti (1st tranche)	139,000,000.00	
							698,944,744.82
17	023400100100	MINISTRY OF WORKS AND TRANSPORTATION	INFRASTRUCTURE	ON-GOING	Rehabilitation of some selected road in Ado Ekiti	278,503,230.29	
				ON-GOING	Rehabilitation of Ikoke township road	76,839,609.35	
				ON-GOING	Construction of major concrete works in Ado-Ilawe-Igbara odo-Ibujji road	52,437,855.65	
				ON-GOING	Rehabilitation of Ado-Iworoko-Ifaki road	391,996,930.03	
				ON-GOING	Constructure of Atlas-Ajebandele-Shepherd-Omisanjana road Ado Ekiti	537,157,825.27	
				ON-GOING	Rehabilitation of Okemesi-Osun boundry road	50,000,000.00	
				ON-GOING	Rehabilitation of some selected in road Ado Ekiti	266,017,170.13	
				ON-GOING	Construction of culvet works on Ado-Ilawe-Igbara Odo-Ibujji road	65,150,197.34	
				ON-GOING	Construction of Airfield pavement in Ekiti cargo Airport	2,000,000,000.00	
				ON-GOING	Construction of Airfield pavement in Ekiti cargo Airport	150,000,000.00	
				ON-GOING	Reconstruction of failed culvet and other availing works along Ilawe Igede road	85,004,496.96	
				ON-GOING	Rehabilitation of Ikere township road	78,506,664.63	
				ON-GOING	Construction of selected internal road at GRA extension iii behid NTA Ado Ekiti	25,000,000.00	
				ON-GOING	Constructure of Atlas-Ajebandele-Shepherd-Omisanjana road Ado Ekiti	358,105,218.52	
				ON-GOING	Rehabilitation of Agbado-Ode-Isinbode-Omuo road	182,452,416.88	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2023	2023
			₦		₦	₦	₦
				ON-GOING	Rehabilitation of Ifaki-Orin-Ido road	50,000,000.00	
				ON-GOING	Reconstruction of failed culvet and availing works at Efon Alaaye	35,725,501.88	
				ON-GOING	Rehabilitation of Agric Olope Mofere odo Ado	150,000,000.00	
				ON-GOING	Rehabilitation of Igede llawe Road	123,717,082.55	
				ON-GOING	Reconstruction of failed culvet at llawe -Igede road	94,634,773.72	
				ON-GOING	Rehabilitation of Ado-Iworoko-Ifaki road	567,683,407.70	
				ON-GOING	Construction of internal road at GRA Extension behind NTA Ado	175,000,000.00	
				ON-GOING	Construction of airfield pavement at cargo Airport Ado	1,059,871,715.85	
				ON-GOING	Rehabilitation of llawe-Erinjyan road	186,686,696.75	
				ON-GOING	Rehabilitation of some selected road in Ado and Ikere Ekiti	405,050,256.24	
				COMPLETED	Reconstructure of over head bridge at Ado Ekiti	10,255,945.98	
				COMPLETED	Repair of existing solar power traffic control withing Ado Ekiti	7,328,275.00	
				ON-GOING	Rehabilitation of llawe-Erinjyan road	273,859,805.99	
				ON-GOING	Construction of Ikole -Ara Isinbode road	400,000,000.00	
				ON-GOING	Construction of Ikole -Ara Isinbode road	988,113,955.07	
				COMPLETED	Rehabilitation of Orin-Ifaki-Ido road	34,234,667.50	
				COMPLETED	Rehabilitation of Okemesi Osun border road	46,188,299.32	
				COMPLETED	Rehabilitation of Ado llawe road	292,659,334.45	
				ON-GOING	Rehabilitation of Igbara-Odo, Ikogosi	177,204,229.06	
				ON-GOING	Rehabilitation of HMB Doctors quarters road Ado	103,251,031.73	
				ON-GOING	Construction of Airfield pavement in Ekiti cargo Airport	1,800,000,000.00	
				ON-GOING	Construction of GRA iii Extension between GRA and pavillion NTA road	435,000,000.00	
				ON-GOING	Construction of internal road at GRA Extension behind NTA Ado	206,010,744.92	
				ON-GOING	Rehabilitation of Agric Olope Mofere odo Ado	340,176,556.99	
				ON-GOING	Reconstruction of failed curvet and other awaiting work at Efon Alaaye Ekiti	43,951,723.81	
				ON-GOING	Construction of Atlas/Ajebamidele/Deeper Ire/Alasia/Shepherd omissanjana road	1,000,000,000.00	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2023	2023
			₦		₦	₦	₦
				ON-GOING	Rehabilitation of Ado-Iworoko-Ifaki road	1,000,000,000.00	
				ON-GOING	Rehabilitation of Ilawe-Igede road	50,000,000.00	
				ON-GOING	Rehabilitation of Ilawe-Igede road	61,154,149.77	
				ON-GOING	Construction of Oye Are road	116,534,587.28	
				ON-GOING	Amount approved for Airport project	1,162,814,211.67	
							15,994,278,568.28
			BUILDING	COMPLETED	Being completion of new traditional council chamber, Ado Ekiti	103,393,323.00	
				ON-GOING	Construction of passenger terminal building	698,299,474.63	
							801,692,797.63
18	023800100100	MINISTRY OF BUDGET AND PLANNING	INFRASTRUCTURE	COMPLETED	Payment for rehabilitation & connection of Ekiti East and Ayekire LGAs & their LCDAs to the National Grid	294,902,975.12	
				COMPLETED	Payment for construction of dual 33kv Network from 132KV transmission Station to Baptist High School to relief overloaded Ilawe feeder and	198,374,028.00	
							493,277,003.12
			BUILDING	COMPLETED	Payment for renovation/remodelling and construction work at Ado Ekiti Customary Court of Appeal	112,972,716.22	
				COMPLETED	Payment towards the renovation of VIP Chalets at Govt. House premises, Ado Ekiti	118,689,332.38	
				COMPLETED	Payment for the renovation and face lift of the new Governor's House facility at Oke Ayoba	273,336,560.74	
							504,998,609.34
			FURNITURE & FITTINGS	COMPLETED	Payment for comprehensive furnishing of the newly rented lodge in Abuja	115,236,425.00	
				COMPLETED	Payment for comprehensive furnishing of the newly rented lodge in Abuja	100,000,000.00	
							215,236,425.00
19	026000100100	BUREAU OF LANDS	LAND	COMPLETED	Payment for acquisition of Land for the implementation of TCN Project	7,600,000.00	
				COMPLETED	Payment for compensation to 1 claimants whose lands were acquired for the establishment of four (4) newondary school in Ado Ekiti	9,481,394.00	
							17,081,394.00
			OFFICE EQUIPMENT	COMPLETED	Payment for the procurement of 7 pieces of TOPAZ Signature pad and other co	2,445,175.00	
							2,445,175.00

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2023	2023
			₦		₦	₦	₦
20	026000100200	OFFICE OF SURVEYOR GENERAL	LAND	COMPLETED	Payment for survey of 500 heactares of Land at Iye/Ikun Axis for promasidor coy	1,000,000.00	1,000,000.00
21	026000100400	URBAN RENEWAL AGENCY	INFRASTRUCTURES	COMPLETED	Payment for the completion of external electrification of Agric Olope market complex, Ado Ekiti	9,491,976.00	
				COMPLETED	Payment for preliminary stage of the proposed Urban Renewal Project	7,000,000.00	16,491,976.00
22	022205200200	EKITI STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	INFRASTRUCTURES	COMPLETED	PAYMENT FOR COMPLETION OF 8 ONGOING AND 23 NEW COUNTERPART FUNDS 1ST TRANCH	400,000,000.00	
				COMPLETED	Payment for Ekiti State CARES program DL1-4 (2nd Tranche)	35,000,000.00	
				COMPLETED	Payment for Ekiti State CARES program DL1-4 (3rd Tranche)	18,000,000.00	
				COMPLETED	Payment for Ekiti State CARES programme DL 1-4 completion of new 24 COPs (1st tranche)	350,000,000.00	
				COMPLETED	Payment for Ekiti State CARES programme DL 1-4 completion of new 24 COPs (Balance payment)	97,000,000.00	900,000,000.00
23	026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	PLANT AND MACHINERY	COMPLETED	Procurement of basic tools and consumables for the Ekiti fire service	10,126,000.00	
				COMPLETED	Procurement of water quality testing equipment	5,257,113.84	
				COMPLETED	Provision of 3no solar pump and rehabilitation of 3no water borehole point of fire service	4,912,280.70	20,295,394.54
			TRASPORTATION EQUIPMENT	COMPLETED	Repair of operational pick-up vehicle and 2 fire fighting engine at Omuo Ekiti	12,186,510.00	
				COMPLETED	printing of development wash sector regulation statutory disemnation workshop	4,910,325.00	17,096,835.00
			OFFICE EQUIPMENT	COMPLETED	Repair of 4 fire fighting vehicle in fleet of Ekiti fire fighting	17,106,039.80	17,106,039.80
			INFRASTRUCTURE	COMPLETED	Mapping real-time monitoring & Evaluation system for water and sanitation	16,225,000.00	
				COMPLETED	Implementation of house to house toilet campaign	25,764,000.00	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2023	2023
			₦		₦	₦	₦
							41,989,000.00
24	023800200100	BUREAU OF STATISTICS	INFRASTRUCTURE	COMPLETED	Upgrading the Statistics Data ICT Centre to Support 2023 Population and HOU Census	17,798,000.00	
							17,798,000.00
25	021510900100	FORESTRY COMM.	PLANT & MACHINERY	COMPLETED	raising of seedling for private & plantation development tree planting in Ekiti	5,000,000.00	
							5,000,000.00
26	025200100200	EKITI STATE RURAL WATER SUPPLY & SANITATION AGENCY	INFRASTRUCTURE	ON-GOING	Payment for upgrading & rehabilitation of AUD primary school, Ikoro Ekiti	5,280,945.49	
				ON-GOING	Payment for rehabilitation of 2 Nos hand pump boreholes at Odo Uro Comm, Iyin & Erijivan	527,643.25	
				ON-GOING	Payment for geophysical survey & Construction of 4 Nos of Hand pump boreholes of Odi Olowo street Ijesamodu	2,497,297.29	
				ON-GOING	Payment for upgrading & rehabilitation of WASH facilities in Community primary school in Abule tuntun, Ijero Ekiti	5,236,321.90	
				ON-GOING	Payment for upgrading & rehabilitation of WASH facilities in Basic Health Center, Itapa Ekiti	3,767,181.13	
				ON-GOING	Payment for geophysical survey & Construction of 4 Nos of Hand pump boreholes of Araromi Obo, Aba ilo, Igbemo, Aba igbira, Are Ekiti	2,497,297.30	
				ON-GOING	Payment for geophysical survey & Construction of 4 Nos of Hand pump boreholes of Temidire, Ikole, Ikunrin, Iro, Aveteju Ekiti	2,497,297.30	
				ON-GOING	Payment for geophysical survey & Construction of 4 Nos of Hand pump boreholes of Ipao, Aba Omu, Aran, Ikole, Abayo oyo, Aba Ikoyi	2,497,297.30	
				ON-GOING	Payment for geophysical survey & Construction of 4 Nos of Hand pump boreholes of Osun Imojo and Itaji Ekiti	1,872,672.98	
				ON-GOING	Payment for rehabilitation of 3 Nos hand pump boreholes at Afin, Usin, Imiro street, Odo Oro and Omu odo	694,362.16	
				ON-GOING	Payment for rehabilitation of 3 Nos hand pump boreholes at Isawe street, Imojo Ekiti, Aafin comp, Ayebode	691,978.37	
				ON-GOING	Payment for rehabilitation of 3 Nos hand pump boreholes at Iagun street, Itaji Ekiti, Ijebu Ageg and Igbara street, Odo oro Ekiti	762,308.11	
				ON-GOING	Payment for upgrading & rehabilitation of WASH facilities in Community High School, Iye Ekiti	4,056,388.87	
				ON-GOING	Payment for upgrading & rehabilitation of WASH facilities in Okunsusi Temiriye High School, Igede Ekiti	5,278,717.74	
				ON-GOING	Payment for upgrading & rehabilitation of WASH facilities in Basic Health Centre, Awo Ekiti	4,087,797.92	
				ON-GOING	Payment for upgrading & rehabilitation of WASH facilities in Holy Apostolic NP School, Asin Ekiti	5,025,377.60	
				ON-GOING	Payment for rehabilitation of 3 Nos hand pump boreholes at Idogun street, Odo osin Ekiti and Odo owa Ekiti	716,241.90	
				ON-GOING	Payment for rehabilitation of 3 Nos hand pump boreholes at Orisunmibare, Itaji Ekiti, Ijumarun street, Iro Ekiti	1,157,513.52	

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2023	2023
			₦		₦	₦	₦
				ON-GOING	Payment for rehabilitation of 3 Nos hand pump boreholes at Kajola street, Itapaji Ekiti, Araromi obo and Esun Ekiti	877,118.91	
				ON-GOING	Payment for geophysical survey & Construction of Hand pump boreholes of Ara Ekiti, Epe and Odo owa	2,497,297.30	
				ON-GOING	Payment for geophysical survey & Construction of Hand pump boreholes of Awoso Ijero Amuni, Oke ore , Erio	2,497,297.30	
				ON-GOING	Payment for upgrading & rehabilitation of WASH facilities in Basic Health Centre, Ipole iloro	4,310,497.63	
				ON-GOING	Payment for upgrading & rehabilitation of WASH facilities in Commercial Secondary school, Igogo Ekiti	5,996,069.99	
				ON-GOING	Payment for upgrading & rehabilitation of WASH facilities in St Mary primary school, Ayebode	4,757,462.87	
				ON-GOING	Payment for upgrading & rehabilitation of WASH facilities in St Columbus primary school Igbemo Ekiti	5,810,910.13	
				ON-GOING	Payment for geophysical survey & Construction of Hand pump boreholes of Ilomu, Aroto along Ado Iyin Aba Igbira	2,497,297.30	
							78,388,591.56
27	025200100100	WATER CORPORATION	INFRASTRUCTURE	COMPLETED	Payment towards the geophysical survey , soil test and engineering design for construction of 250 m3 concrete reservoir at Ikere	2,000,000.00	
				COMPLETED	Payment for repair/recharging of 2 Nos of pressure filter and other associates work	9,000,000.00	
				COMPLETED	Payment for replacement of 110mm diameter Ductile pipeline along Adehun	3,000,000.00	
							14,000,000.00
		SUB TOTAL ECONOMIC					20,186,952,661.19
	030000000000	LAW & JUSTICES					
28	031800100100	JUDICIARY	EQUIPMENT	COMPLETED	Purchase of vehicle for judge	578,006,000.00	
							578,006,000.00
29	032600100300	OFFICE OF PUBLIC DEFENDER	OFFICE EQUIPMENT	COMPLETED	PROCUREMENT OF Law books and establishment of E-library and purchase of laptop	30,000,000.00	
							30,000,000.00
		SUB TOTAL LAW & JUSTICE					608,006,000.00
	050000000000	SOCIAL SECTOR					
30	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT AND SOCIAL WELFARE	INFRASTRUCTURES	COMPLETED	PAYMENT FOR UPGRADING OF THE FACILITIES AT THE TRANSIT HOME FOR ABUSED WOMEN AND GIRLS I N EKITI ETATE.	9,140,000.00	
							9,140,000.00

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2023	2023
			₦		₦	₦	₦
31	051700100100	MINISTRY OF EDUCATION, SCIENCE AND	INFRASTRUCTURE	COMPLETED	Payment towards E-school project in Ekiti State	8,000,000.00	8,000,000.00
32	052100300100	PRYMARY HEALTH CARE DEVELOPMENT	OFFICE EQUIPMENT	COMPLETED	PAYMENT FOR APPROVED AS FILLING OF COLD CHAIN STORES GENERAL	2,795,000.00	
				COMPLETED	PAYMENT FOR APPROVED AS FILLING OF COLD CHAIN STORES GENERAL	5,000,000.00	7,795,000.00
33	052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	BUILDING	ON-GOING	BEING PAYMENT FOR THE RENOVATION OF GENERAL HOSPITAL EMURE EKITI	36,209,017.11	
				ON-GOING	BEING PAYMENTFOR THE COMPLETION OF OUTSTANDING BUILDING RENOVATION OF SPECIALIST HOSPITAL IJERO EKITI	17,613,139.06	
				COMPLETED	Payment for the renovation of the new building donated by RRMc Team at Oke yinmi Health Centre	4,563,590.00	
				COMPLETED	Payment for the construction of Gate House and fence at Oba Adejugbe General Hospiatal, Ado Ekiti	4,000,000.00	
				COMPLETED	Construction of gate house and fence at Oba Adejugbe General Hospital Ado (Balance payment)	4,175,676.00	
				COMPLETED	Payment for completion of outstanding building and renovation work at Oba Adejugbe Hospiatal	43,886,352.43	
				COMPLETED	Payment for the renovation of SSH Ikole	18,994,099.37	
							129,441,873.97
			INFRASTRUCTURES	ON-GOING	BEING PAYMENT FOR THE UPGRADING OF THE SECONDARY HEALTH FACILITIES IN EKITI STATE	81,626,561.66	
				ON-GOING	Payment for upgrading Health Facilities in Ekiti State	75,946,651.67	
							157,573,213.33
			FURNITURE & FITTINGS	COMPLETED	Payment for the provision of Hospital furniture for new building donated by RRMc Team at Oke yinmi Health Centre	38,259,400.00	
				COMPLETED	Payment for the provision of Electrical items for the new building donated by RRMc at Oke yinmi Health Centre	25,185,000.00	
							63,444,400.00
			SPECIALISED EQUIPMENT	COMPLETED	Payment for the provision of Medical Equipment for the new building donated by RRMc Team at Oke yinmi Health centre	48,455,900.00	
				COMPLETED	Payment of Family Planning commodities/consumables and data tools in Ekiti State	4,351,820.00	
				COMPLETED	Payment for the procurement and distribution of HIV test kits to Health facility	5,000,000.00	
							57,807,720.00

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2023	2023
			₦		₦	₦	₦
34	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	INFRASTRUCTURE	COMPLETED	Payment for dredging of river caused within Ekiti State	8,000,000.00	
				ON-GOING	Payment for earth dredging of Osun Stream Channel, Concrete channelization of Ifelore/Temidire and Reconstruction of failed Culvet at Ajolagun, Ikere Ekiti	20,000,000.00	
				ON-GOING	Payment for earth dredging of Osun Stream Channel, Concrete channelization of Ifelore/Temidire and Reconstruction of failed Culvet at Ajolagun, Ikere Ekiti	48,334,420.00	
							76,334,420.00
35	053505300100	WATER MANAGEMENT BOARD	TRANSPORTATION EQUIPMENT	COMPLETED	Payment for purchase of two 4x2 hook armed cabbage truck, One fairly used of 4x2 hook armed cabbage truck	224,187,659.50	
							224,187,659.50
36	051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	BUILDING	ON-GOING	Payment for perimeter fencing at GTC, Igbara odo	9,516,518.13	
							9,516,518.13
37	051702600500	EKITI STATE POLYTECHNIC, ISAN EKITI	INFRASTRUCTURE	COMPLETED	Construction of the gate house and perimeter fence at polytechnic Isan	11,386,028.02	
							11,386,028.02
		SUB TOTAL SOCIAL	-				754,626,832.95
		TOTAL ADMINISTRATION SECTOR				-	2,952,398,167.72
		TOTAL ECONOMIC SECTOR				-	20,186,952,661.19
		TOTAL LAW & JUSTICE SECTOR				-	608,006,000.00
		TOTAL REGIONAL SECTOR				-	-
		TOTAL SOCIAL SECTOR				-	754,626,832.95
		TOTAL (A)				24,501,983,661.86	24,501,983,661.86
		OTHER: EXTERNAL FINANCES WITH DRAW DOWN					
	Annex i	WORLD BANK ASSISTED PROJECT(PFMU)				8,709,685,288.83	8,709,685,288.83
	Annex ii	EDUCATION TRUST FUND				210,884,926.00	210,884,926.00
		SUBEB					
	011100400100	EKITI STATE SUSTAINABLE DEVELOPMENT GOAL					
		HEALTH PROJECTS FINANCED BY AIDS & GRANTS				-	
		TOTAL (B)				8,920,570,214.83	8,920,570,214.83
		GRAND TOTAL (A+B)	-		-	33,422,553,876.69	33,422,553,876.69

SUPPLEMENTARY 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2023	2023
			N		N	N	N

	TOTAL	SUMMARY OF EXPENDITURE CAPTURED IN PPE	
		ON-GOING	COMPLETED
LAND	79,752,610.75		79,752,610.75
BUILDING	2,054,281,461.14	914,843,474.08	1,139,437,987.06
INFRASTRUCTURE	27,124,708,664.87	16,058,752,094.57	11,065,956,570.30
PLANT AND MACHINERY	25,295,394.54		25,295,394.54
TRANSPORT EQUIPMENT	1,720,794,440.88		1,720,794,440.88
OFFICE EQUIPMENT	904,462,958.11		904,462,958.11
FURNITURE AND FITTING	1,455,450,626.40	100,000,000.00	1,355,450,626.40
SPECIALISED ASSETS	57,807,720.00		57,807,720.00
TOTAL	33,422,553,876.69	17,073,595,568.65	16,348,958,308.04

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

S/NO	DETAILS	FINAL BUDGET 2023	ACTUAL 2023	PERFORMANCE (%)
	<u>REVENUE</u>	₦	₦	
1	OPENING BALANCE	9,994,754,409.91	9,994,754,409.91	
2	RECURRENT REVENUE	102,362,578,854.29	127,157,160,620.11	124
3	CAPITAL RECEIPTS	32,376,069,902.04	33,173,036,102.80	102
	TOTAL REVENUE	144,733,403,166.24	170,324,951,132.82	118
	<u>EXPENDITURE</u>	-		
1	RECURRENT EXPENDITURE	100,094,798,937.58	92,927,048,385.40	93
2	CAPITAL EXPENDITURE	44,638,604,228.66	37,683,738,153.61	84
	TOTAL EXPENDITURE	144,733,403,166.24	130,610,786,539.02	90

FINANCIAL HIGHLIGHTS: PRIOR YEAR COMPARATIVE ANALYSIS (CASH BASIS)

S/NO	DETAILS	ACTUAL 2023	ACTUAL 2022	PERCENTAGE CHANGE (%)
	<u>REVENUE</u>	₦	₦	
1	OPENING BALANCE	9,994,754,409.91	8,351,267,792.00	
2	RECURRENT REVENUE	127,157,160,620.11	89,278,179,914.13	42
3	CAPITAL RECEIPTS	33,173,036,102.80	27,738,998,634.89	20
	TOTAL REVENUE	170,324,951,132.82	125,368,446,341.02	36
	<u>EXPENDITURE</u>			
1	RECURRENT EXPENDITURE	92,927,048,385.40	83,780,396,112.53	11
2	CAPITAL EXPENDITURE	37,683,738,153.61	31,593,295,818.79	19
	TOTAL EXPENDITURE	130,610,786,539.02	115,373,691,931.32	13

PROGRAMME FOR RESULT (P for R)

	2023			2022		
MDAs	PERSONNEL	OVERHEADS	TOTAL	PERSONNEL	OVERHEADS	TOTAL
	₦	₦	₦	₦	₦	₦
MINISTRY OF FINANCE	60,916,087.14	19,847,688,164.91	19,908,604,252.05	57,714,978.74	11,974,960,350.53	12,032,675,329.27
MINISTRY OF BUDGET	80,313,222.59	7,193,500.00	87,506,722.59	70,324,310.31	2,498,000.00	72,822,310.31
STATE INTERNAL REVENUE	68,208,329.19	1,144,939,259.21	1,213,147,588.40	168,116,433.16	601,483,713.30	769,600,146.46
ACCOUNTANT GENERAL	157,613,821.04	958,543,682.75	1,116,157,503.79	140,739,193.44	106,198,939.99	246,938,133.43
TOTAL	367,051,459.96	21,958,364,606.87	22,325,416,066.83	436,894,915.65	12,685,141,003.82	13,122,035,919.47

SFTAS RECIEPTS

DETAILS	2023 N	2022 N
SFTAS GRANTS	3,305,635,221.00	2,509,235,000.00
TOTAL	3,305,635,221.00	2,509,235,000.00

EKITI STATE GOVERNMENT

WORLD BANK ASSISTED PROJECTS

FUND FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

Annex i											
DETAILS	RAAMP	LPRES	NEWMAP (EIB)	NASSNP	IDEAS	AGILE	SURWASH	IMPACT	CoPREP	CASH TRANSFER	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
Opening Balance	264,904,792.54	-	26,863,614.24	181,624.32	406,696,631.12	754,016,626.36	103,580,124.61	27,026,128.28	-	5,341,037.20	1,588,610,578.67
IDA (DRAW DOWN)	110,179,993.19	-	-	-	114,029,294.61	5,273,549,790.69	283,773,855.00	3,000,617,939.17	151,428,300.00	94,212,000.00	9,027,791,172.66
GCC	300,000,000.00	20,000,000.00	-	-	-	-	-	-	-	-	320,000,000.00
Exchange Rate Gain	145,024,908.44	-	-	-	320,930,819.20	2,660,419,376.42	235,509,480.27	1,654,846,105.79	-	-	5,016,730,690.12
Other Income		-	-	-	1,910,768.25	3,773,413.75	100,000.00	620,521.73	-	-	6,404,703.73
Total Inflow (A)	555,204,901.63	20,000,000.00	-	-	436,870,882.06	7,937,742,580.86	519,383,335.27	4,656,084,566.69	151,428,300.00	94,212,000.00	14,370,926,566.51
Total Fund Available	820,109,694.17	20,000,000.00	26,863,614.24	181,624.32	843,567,513.18	8,691,759,207.22	622,963,459.88	4,683,110,694.97	151,428,300.00	99,553,037.20	15,959,537,145.18
											-
Less:											-
Recurrent Expenditure	126,856,307.57	2,424,844.32	11,478,286.47	180,057.75	44,544,210.35	154,910,803.91	179,309,036.49	97,826,296.92	14,980,942.01	60,367,342.57	692,878,128.36
Capital Expenditure	127,307,950.00	-	9,242,312.50	-	60,049,152.00	7,426,654,650.03	26,542,495.30	1,059,888,729.00	-	-	8,709,685,288.83
Transfer to EIB	-	-	-	-	-	-	-	-	-	-	-
Total Outflow (B)	254,164,257.57	2,424,844.32	20,720,598.97	180,057.75	104,593,362.35	7,581,565,453.94	205,851,531.79	1,157,715,025.92	14,980,942.01	60,367,342.57	9,402,563,417.19
Closing Balance (A - B)	565,945,436.60	17,575,155.68	6,143,015.27	1,566.57	738,974,150.83	1,110,193,753.28	417,111,928.09	3,525,395,669.05	136,447,357.99	39,185,694.63	6,556,973,727.99

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

Annex i (b)

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					₦	₦
		WORLD BANK ASSISTED PROJECTS UNDER PFMU				
1		EKITI STATE ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMPOWERMENT (AGILE)	OFFICE EQUIPMENT	PROCUREMENT OF 910 LAPTOPS TO 35 SECONDARY SCHOOLS IN EKITI STATE	313,040,000.00	
				SUPPLY & INSTALLATION OF INTERNET FACILITIES IN SECONDARY SCHOOLS	9,967,265.63	
				PROCUREMENT OF EMIS TOOLS & EQUIPMENT	35,490,310.15	
				PROCUREMENT OF 80 PRINTERS FOR SECONDARY SCHOOLS	28,473,310.00	
				PROCUREMENT OF 50 PHOTOCOPIES FOR SECONDARY SCHOOLS - A	73,100,000.00	
				PROCUREMENT OF 25 PHOTOCOPIES FOR SECONDARY SCHOOLS - B	36,344,406.25	
				PROCUREMENT OF 60 SMART BOARDS FOR SECONDARY SCHOOLS	60,282,990.00	
				SUPPLY & INSTALLATION OF INTERNET FACILITIES IN SECONDARY SCHOOLS	9,967,265.63	
				PROCUREMENT OF 701 LAPTOP (NAIRA COMPONENT)	7,518,425.25	
				ADVANCE PAYMENT SUPPLY & INSTALLATION OF 5KVA INVERTER IN 53 SECONDARY SCHOOLS	32,806,631.03	
				ADVANCE PAYMENT SUPPLY & INSTALLATION OF 5KVA INVERTER IN 45 SECONDARY SCHOOLS	27,434,627.82	
				DEVELOPING & HOSTING AGILE WEBSITE	8,600,000.00	
				ADVANCE PAYMENT FOR SUPPLY LAPTOP TO SECONDARY SCHOOLS	24,300,264.46	
						667,325,496.22
			INFRASTRUCTURE	LARGE GRANTS TO SECONDARY SCHOOLS	6,407,736,870.48	
				PAYMENTS TO CONSULTANTS	345,992,286.95	

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

Annex i (b)

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					₦	₦
						6,753,729,157.43
			TRANSPORTATION EQUIPMENT	PROJECT VEHICLE INSURANCE PREMIUM & TRACKING	5,599,996.38	
						5,599,996.38
2		EKITI STATE SUSTAINABLE URBAN AND RURAL WATER SUPPLY, SANITATION AND HYGIENE (SURWASH)PROGRAM	OFFICE EQUIPMENT	PROCUREMENT OF ICT EQUIPMENT	10,957,145.30	
				PROCUREMENT OF OFFICE EQUIPMENT	6,152,225.00	
				PROCUREMENT OF ICT EQUIPMENT	9,433,125.00	
						26,542,495.30
3		INNIVATION DEVELOPMENT AND EFFECTIVENESS IN THE ACQUISITION OF SKILLS (IDEAS) PROJECT	OFFICE EQUIPMENT	EQUIPMENT	18,494,902.00	
						18,494,902.00
			TRANSPORTATION EQUIPMENT	PURCHASE OF TOYOTA HIACE BUS	41,554,250.00	
						41,554,250.00
4		RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	TRANSPORTATION EQUIPMENT	MOTOR VEHICLE	75,697,200.00	
						75,697,200.00
			OFFICE EQUIPMENT	INTERNET FACILITY	6,235,000.00	
				PROCUREMENT AND INSTALLATION OF INVERTER POWER	20,752,875.00	
				PROCUREMENT OF LAPTOP COMPUTERS	24,622,875.00	
						51,610,750.00

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

Annex i (b)

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					₦	₦
		IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELEATING COVERAGE AND TRANSFORMING SERVICE (IMPACT) PROJECT	OFFICE EQUIPMENT	PROCUREMENT OF 4 NO LAPTOP (Immini)	3,796,900.00	
				PROCUREMENT OF SAFE-GUARD TOOLS	2,738,000.00	
				PROCUREMENT OF ACCOUNTING SOFTWARE (Malaria)	4,780,000.00	
				PROCUREMENT OF 4 NO LAPTOP (Immini)	3,620,600.00	
						14,935,500.00
			OFFICE FURNITURE	PROCUREMENT OF OFFICE FUNITURE	900,000.00	
						900,000.00
			INFRASTRUCTURE	INVESTMENT FUNDS TO 177 HEALTH FACILITIES	814,200,000.00	
				MOBILIZATION FEES TO SOLINA HEALTH LTD. NSA IN CHARGE OF MALARIA PROGRAM	184,000,729.00	
						998,200,729.00
			TRANSPORTATION EQUIPMENT	PROCUREMENT OF 1 HILUX	39,882,500.00	
				REPAIR OF 1 TOYOTA HILUX	1,000,000.00	
				REPAIR OF 1 TOYOTA PRADO JEEP	4,970,000.00	
						45,852,500.00
5		NEWMAP (EIB)	LAND	PAYMENT OF VAT ON MAINTENANCE OF 16 FOREST RESERVE	1,233,562.50	
				PAYMENT FOR WEEDING OF THREE FOREST RESERVES IN EDA, LITTLE AND EGBE	3,493,750.00	
				PAYMENT FOR SEEDLING AND PLANTING OPERATIONS	645,000.00	
				PAYMENT FOR FIRE TRACING & WEEDING OF THE SELECTED FOREST RESERVES	3,870,000.00	
						9,242,312.50
					8,709,685,288.83	8,709,685,288.83

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JAN. - DECEMBER, 2023

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
4/4/2023	Accountant General	Being refund of over remitted of fund	768,444.61			768,444.61
14/06/2023	Accountant General	Being refund of over remitted of fund	675,318.87			675,318.87
13/7/23	Accountant General	Refund of over-remittance of fund	3,902.25			3,902.25
18/7/2023	Accountant General Office	Refund of over-remittance of fund	390,794.81			390,794.81
26/01/2023	Adult Education Agency	Fund released for the procurement of 2,500 free JAMB to Ekiti State Students	16,627,000.00			16,627,000.00
24/10/2023	Adult & Non Formal Education Agency	Being amount approved for facilitators and learners to the flag off of one day programme	478,000.00			478,000.00
15/8/2023	AGILE	Refund of erroneous ETF deduction made to ETF account	581,395.34			581,395.34
27/04/2023	Ale Felix A	Being the fund released to the officer to attend CITN workshop at Abuja	250,000.00			250,000.00
1/3/2023	BTVE	Fund released for the payment of 1st and 2nd term R/G to all Government Technical Colleges	4,516,200.00			4,516,200.00
3/4/2023	BTVE	Fund released for accredited of courses and other expenses at Govt. Tech. Colleges	11,679,410.00			11,679,410.00
12/4/2023	BTVE	Fund released for payment of 2022/2023 NABTEB Examination	28,500,000.00			28,500,000.00
2/5/2023	BTVE	Fund released for the accreditation fees to Tech. Colleges	5,000,000.00			5,000,000.00
10/7/2023	BTVE	Balance payment for the Registration of 871 Students for NABTEB 2022/2023 Exam	5,000,000.00			5,000,000.00
18/7/2023	BTVE	2022/2023 R/G to Government Technical Colleges for third term	2,258,100.00			2,258,100.00
7/8/2023	BTVE	Part Payment of the outstanding indebtedness to skill G Nigeria LTD on upgrading of Government Technical College Ado Ekiti	4,000,000.00	INFRASTRUCTURE	4,000,000.00	

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JAN. - DECEMBER, 2023

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
5/10/2023	BTVE	Nigeria LTD on upgrading of Government Technical College Ado Ekiti	47,510,720.00	INFRASTRUCTURE	47,510,720.00	
10/10/2023	BTVE	Nigeria LTD on upgrading of Government Technical College Ado Ekiti	5,500,000.00	INFRASTRUCTURE	5,500,000.00	
25/10/2023	BTVE	Running grant to Government Technical Colleges for first term 2023 / 2024	1,981,800.00			1,981,800.00
8/11/2023	BTVE	Outstanding payment of indebtedness to Skill G Nigeria LTD	40,000,000.00	INFRASTRUCTURE	40,000,000.00	
18/12/2023	BTVE	Part payment of outstanding indebtedness to skill G Nigeria LTD on upgrading of GTC Ado Ekiti	40,000,000.00	INFRASTRUCTURE	40,000,000.00	
12/4/2023	ETF	Payment of 1.5% operational cost for the office	245,000.00			245,000.00
12/1/2023	ETF	Payment for the purchase of books of account/audit	410,000.00			410,000.00
17/01/23	ETF	Being payment for the repair of water system and Office and chairs	120,000.00			120,000.00
19/01/2023	ETF	Being payment for Non accident bonus to drivers/ servicing of Toyota Hilux	80,000.00			80,000.00
15/02/2023	ETF	Being payment for transport / Hotel allowance for the study tour of Directors to S/W States	1,045,000.00			1,045,000.00
6/2/2023	ETF	Being payment of 2022 audit exercise	230,000.00			230,000.00
6/2/2023	ETF	Being payment for the printing of letterhead and others	200,000.00			200,000.00
9/2/2023	ETF	Being payment of 1.5% operational cost for January,2023	696,472.00			696,472.00
7/3/2023	ETF	Payment of 1.5% operational cost for the month of February,2023	179,852.00			179,852.00
9/2/2023	ETF	Fund released for women day celebration	150,000.00			150,000.00

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JAN. - DECEMBER, 2023

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
13/04/2023	ETF	Payment for stationeries and logistics to Public Account Committee HOA	190,000.00			190,000.00
4/4/2023	ETF	Payment for the repairs and servicing / changing of complete gear of EK 38 A06	420,000.00			420,000.00
5/4/2023	ETF	Payment for the repairs and restoration of electricity to the building	320,000.00			320,000.00
5/4/2023	ETF	Payment of 1.5% operational cost for the month of March, 2023	507,606.00			507,606.00
4/5/2023	ETF	Payment of 1.5% oprational cost for the month of April,2023	459,800.00			459,800.00
5/6/2023	ETF	Released for 1.5% operational cost for the month of May, 2023	389,632.00			389,632.00
20/06/2023	ETF	Logistics support for 2023 Digital Training for youth Development Programme in the 3 senatorial distirct of Ekiti State	450,000.00			450,000.00
26/06/2023	ETF	Printing of journal, Ledger, books of account and other stationery items	1,200,000.00			1,200,000.00
27/06/2023	ETF	Repair of dysfunctional Vehicle Toyota Corrolla	400,000.00			400,000.00
6/20/2023	ETF	Repair of dysfunctional / overhauling Toyota Bus	456,000.00			456,000.00
4/7/2023	ETF	Repair of vehicle	145,000.00			145,000.00
5/7/2023	ETF	1.5% Operational cost for the month of June,2023	450,650.00			450,650.00
12/7/2023	ETF	Recontruction of stair case / steps in the ETF building & monitoring of project	443,700.00			443,700.00
18/7/2023	ETF	Being amount approved for the retirement ceremony of the Executive Secretary ETF	493,000.00			493,000.00
18/7/2023	ETF	Being amount approved for the DFA & CIA to attend 2023 mandatory professional Development training & fund approved for ES and other two Director to attend a workshop	657,400.00			657,400.00

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JAN. - DECEMBER, 2023

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
24/7/2023	ETF	Servicing of the Toyota corolla vehicle (EK38A06) attached to Executive Secretary ETF	27,500.00			27,500.00
28/7/2023	ETF	Purchase of HP Laser jet printer & other items	176,000.00	OFFICE EQUIPMENT	176,000.00	
28/7/2023	ETF	Fumigation of Office building and its environ against termite, snake and other dangerous insect	700,000.00			700,000.00
3/8/2023	ETF	Logistics for Audit verification exercise of record of account from January - June, 2023	150,000.00			150,000.00
7/8/2023	ETF	Being amount approved for sensitization of stakeholder on radio and television programme	356,000.00			356,000.00
7/8/2023	ETF	1.5% operational cost for the month of July,2023	172,337.00			172,337.00
8/8/2023	ETF	Being amount approved for purchase of tyres of the corolla vehicle 06A-64EK	158,000.00			158,000.00
15/8/2023	ETF	1.5 operational cost for the month of August, 2023	1,031,606.71			1,031,606.71
16/8/2023	ETF	Being amount approved for purchase of 195 R 15 LT tyres for the ETF bus & production of stamp for registry and CIA office, refilling of tonner and replacement of damaged key & other logistics	309,500.00			309,500.00
28/9/2023	ETF	Financial assitant to the family of late Adesola Olakunle Gbenga for the burial ceremony	500,000.00			500,000.00
10/10/2023	ETF	Replacement of four tyres of the toyota hilux vehicle attached to Executive Secretary	350,000.00			350,000.00
10/10/2023	ETF	1.5% operational cost for the month of September,2023	301,209.61			301,209.61
18/10/2023	ETF	Logistics for working visit of Ekiti State House of Assembly committee on Education Science and Technology	320,000.00			320,000.00
25/10/2023	ETF	Purchase of executive chairs and out of pocket expenses incurred during the monitoring exercise	206,600.00			206,600.00

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JAN. - DECEMBER, 2023

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
1/11/2023	ETF	Being amount approved for overhauling of the dysfunctional of Toyota corolla vehicle EK38A06, Toyota hilux vehicle 06A-61EK attached to ES and Toyota hilux vehicle 06A-65EK use for monitoring of revenue	1,233,000.00			1,233,000.00
2/11/2023	ETF	1.5% operational cost for the month of October, 2023	1,070,374.75			1,070,374.75
28/11/2023	ETF	Fund approved for the replacement of complete sets of coil, cluth, fuel pump and general servicing of the ETF Bus for effective service delivery	220,000.00			220,000.00
6/12/2023	ETF	1.5% Operational cost for the month of November, 2023	1,737,961.37			1,737,961.37
6/12/2023	ETF	Purchase of two tyres for the Toyota corolla vehicle attached to ES	80,000.00			80,000.00
15/12/2023	ETF	Being amount approved for purchase of christmas gift to staff and other important dignitaries	1,968,963.88			1,968,963.88
16/06/2023	IDEAS	Refund of erroneous ETF deduction	80,000.00			80,000.00
16/01/2023	MOEST	Fund released for the Nig. Learning passport	1,727,450.00			1,727,450.00
19/01/2023	MOEST	Fund released for the 2023 NSSF World Athletics trials in Ogun State	748,000.00			748,000.00
22/01/2023	MOEST	Fund released as part payment for the procurement of Ekiti Value Textbooks	8,000,000.00			8,000,000.00
25/01/2023	MOEST	Fund released for correction of structural defects and renovation	5,370,100.00			5,370,100.00
10/2/2023	MOEST	Fund released for foundation and literacy and numerical & Abuja	311,000.00			311,000.00
4/2/2023	MOEST	Fund released as part payment for the procurement of Ekiti Value textbooks	7,114,400.00			7,114,400.00
6/2/2023	MOEST	Fund released to participate in the sport competition athletics	748,000.00			748,000.00

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JAN. - DECEMBER, 2023

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
24/03/2023	MOEST	Fund released for the SA Educ. To attend W/B programme in Benin	1,208,000.00			1,208,000.00
30/03/2023	MOEST	Fund released for 40 girls to attend book club peace event	500,000.00		-	500,000.00
21/03/2023	MOEST	Fund released for 40 girls book club at peace events	1,000,000.00		-	1,000,000.00
1/4/2023	MOEST	Fund released as part payment for the renovation of School building	4,614,400.00	BUILDING	4,614,400.00	
1/4/2023	MOEST	Fund released for the balance payment for the renovation of School	755,700.00	BUILDING	755,700.00	
17/04/2023	MOEST	Released for the renovation of School in Ekiti State	500,000.00	BUILDING	500,000.00	
4/12/2023	MOEST	Fund released to the SA and PS of the Ministry of Education to attend 2023 Education workshop in US	11,232,000.00			11,232,000.00
4/17/2023	MOEST	Fund released for the participation of 2 students in the National Mathematics Examination	172,500.00			172,500.00
6/5/2023	MOEST	Fund release as part payment for placement Exam	3,500,000.00			3,500,000.00
6/15/2023	MOEST	Fund release for 2023 placement Exam	36,459,385.00			36,459,385.00
4/9/2023	MOEST	Fund released for the Nigeria Annual Education conference (NAEC) from 11th - 12th 2023	438,000.00			438,000.00
7/9/2023	MOEST	Fund released for the team to participate in joint consultative committee on Education in Abia State	700,000.00			700,000.00
20/9/2023	MOEST	Part payment for the renovation of the Hostel at Government College Ado and Ikere	5,000,000.00	BUILDING	5,000,000.00	
5/10/2023	MOEST	Maiden edition of basic Education in Nigeria BOOTCAMP summit 2023	561,500.00			561,500.00
5/10/2023	MOEST	Renovation of Hostel at Government College Ado and Government College Ikere Ekiti	32,000,000.00	BUILDING	32,000,000.00	
18/10/2023	MOEST	Renovation of Hostel at Government College Ado and Government College Ikere Ekiti	30,828,106.00	BUILDING	30,828,106.00	
27/11/2023	MOEST	Fund released for the DPR&S to attend a 2day programme at Uyo	165,000.00			165,000.00
27/11/2023	MOEST	Fund released for the safe schools desk officers and Education Secretaries across the south west region	1,737,000.00			1,737,000.00

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JAN. - DECEMBER, 2023

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
27/11/2023	MOEST	Fund released for the HSCE Education to attend a 3day programme scheduled for 28th November, 1st and 2nd and 7th December, 2023	1,465,000.00			1,465,000.00
23/05/2023	Scholarship Board	Fund released to Scholarship as award in favour of Ala Oluwapelumi Adebayo	850,000.00			850,000.00
5/6/2023	Scholarship Board	Fund released to Scholarship as award in favour Idowu Blessing	1,100,000.00			1,100,000.00
31/7/2023	Scholarship Board	Part payment for Nigerian Law Students Bursary Allowance	10,000,000.00			10,000,000.00
7/8/2023	Scholarship Board	Balance payment for Nigerian Law Student Bursary Allowance	15,217,000.00			15,217,000.00
15/8/2023	Scholarship Board	Part payment 2023 /2024 scholarship / bursary award	12,000,000.00			12,000,000.00
28/9/2023	Scholarship Board	Released of second tranche scholarship award to master Okunola Ikeoluwa Isreal an undergraduate of Afe Babalola University, Ado Ekiti	4,897,500.00			4,897,500.00
18/10/2023	Scholarship Board	Part payment of 2023 / 2024 Bursary and Scholarship award	15,000,000.00			15,000,000.00
25/10/2023	Scholarship Board	2023 / 2024 Bursary and Scholarship award Administrative charges and Bankcharges	1,000,000.00			1,000,000.00
13/11/2023	Scholarship Board	Part payment 2023 /2024 scholarship / bursary award	25,000,000.00			25,000,000.00
20/11/2023	Scholarship Board	Part payment 2023 /2024 scholarship / bursary award	35,000,000.00			35,000,000.00
28/12/2023	Scholarship Board	Part payment 2023 /2024 scholarship / bursary award	30,000,000.00			30,000,000.00
28/12/2023	Scholarship Board	Part payment 2023 /2024 scholarship / bursary award	4,000,000.00			4,000,000.00
30/06/2023	Teaching Service Commission	Recruitment of Teachers and Security Guard	8,279,000.00			8,279,000.00
15/9/2023	Teaching Service Commission	Fund released for the procurement of office material to complete the employment process in Teaching Service Commission	2,490,000.00			2,490,000.00
13/12/2023	Teaching Service Commission	School Teachers employed in 2022 and 2023 by Ekiti State Government	12,693,000.00			12,693,000.00
24/10/2023	TSC	Fund released to PS TSC to attend one day stakeholders workshop on development of roadmap for Nigeria Education sector	345,000.00			345,000.00
		Bankcharges	66,763.03			66,763.03
		TOTAL PAYMENTS	572,003,055.23		210,884,926.00	361,118,129.23

EKITI STATE GOVERNMENT
WORLD BANK ASSISTED PROJECTS
CONSOLIDATED FUND FLOW STATEMENT FOR JANUARY TO DECEMBER, 2023
EKITI STATE COVID ACTION RECOVERY AND ECONOMIC STIMULUS (CARES)

Annex iii

	DETAILS		COORDINATING UNIT	CASH TRANSFER UNIT	CSDP UNIT	FADAMA UNIT	MEDA	LIPW	TOTAL
A	RECEIPTS		₦	₦	₦	₦	₦	₦	₦
	Opening Balance	i	28,047,835.22	39,480,205.25	23,630,834.76	180,989,845.07	22,965,387.42	36,302,983.18	331,417,090.90
	IDA	ii				-			-
	GCC	iii	13,478,000.00	593,836,500.00	900,000,000.00	720,000,000.00	-	200,000,000.00	2,427,314,500.00
	Other Income	iv	315,000.00	165,000.00	807,787.99	-	26,894,997.50	-	28,182,785.49
	Total (i+ii+iii+iv)	v	41,840,835.22	633,481,705.25	924,438,622.75	900,989,845.07	49,860,384.92	236,302,983.18	2,786,914,376.39
B	EXPENDITURES BY CATEGORY								
	Stipends to beneficiaries/Grants to communities and groups	vi	-	419,440,000.00	697,682,998.21	531,413,428.04	44,159,000.00	180,466,250.00	1,873,161,676.25
	Enrollment Cost (one off)	vii	-	13,178,350.50	-	-	-	0.00	13,178,350.50
	Training, Workshop and Study Tours	viii	-	25,710,594.00	22,529,780.00	-	-	0.00	48,240,374.00
	Operating Cost	ix	32,305,107.27	84,172,218.29	52,937,495.29	156,602,800.00	5,510,156.19	53,210,711.99	384,738,489.03
	Consultancy	x	-	7,546,500.00	123,960,545.51	-	-	-	131,507,045.51
	Goods	xi			6,592,222.50	-	-	-	6,592,222.50
	Total Expenditures (vi+vii+viii+ix+x+xi+xii)	xii	32,305,107.27	550,047,662.79	903,703,041.51	688,016,228.04	49,669,156.19	233,676,961.99	2,457,418,157.79
	Closing Balance (v-xiii)	xiii	9,535,727.95	83,434,042.46	20,735,581.24	212,973,617.03	191,228.73	2,626,021.19	329,496,218.60