

**EKITI STATE OF NIGERIA**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2018**

ACTUAL (2017)		NOTES	ACTUAL 2018	FINAL BUDGET 2018	INITIAL BUDGET 2018	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦
	<b>REVENUE</b>					
25,352,826,448.06	Government Share of FAAC	1	38,019,908,660.69	36,566,274,422.32	32,970,737,571.98	(1,453,634,238.37)
9,059,086,275.64	Government Share of VAT	2	10,214,624,926.44	11,000,000,000.00	10,500,000,000.00	785,375,073.56
9,260,419,701.61	Other Statutory Revenue	3	6,009,175,979.60	21,983,123,267.02	23,000,000,000.00	15,973,947,287.42
4,323,198,137.91	Tax Revenue	5	4,799,846,715.32	4,761,902,886.93	4,624,989,953.83	(37,943,828.39)
7,578,655,906.40	Non-Tax Revenue	5	7,149,308,142.35	8,322,455,014.70	6,800,954,491.04	1,173,146,872.35
841,325,223.37	Other Revenue	6	246,722,381.81	-	-	(246,722,381.81)
75,676,283.55	Aids & Grants	7	54,468,950.00	2,483,694,816.87	2,483,694,816.87	2,429,225,866.87
300,000,000.00	Transfer from other Govt. Entities	8	225,000,000.00	300,000,000.00	-	75,000,000.00
<b>56,791,187,976.54</b>	<b>TOTAL REVENUE (A)</b>		<b>66,719,055,756.21</b>	<b>85,417,450,407.84</b>	<b>80,380,376,833.72</b>	<b>18,698,394,651.63</b>
	<b>EXPENDITURES</b>					
17,871,353,573.49	Salaries and Wages	9	17,238,668,704.27	22,914,272,547.31	20,172,717,614.91	5,675,603,843.04
672,043,094.25	Allowances (Non Regular)	9	426,511,101.47	812,479,644.49	812,479,644.49	385,968,543.02
127,505,487.36	Social Contributions	9	122,395,929.76	250,000,000.00	200,000,000.00	127,604,070.24
6,130,706,419.56	Social Benefits	10	7,493,094,654.36	6,150,048,060.09	4,150,048,060.09	(1,343,046,594.27)
2,324,706,322.61	Overhead Cost	12	2,520,605,780.40	3,608,742,881.90	3,044,892,881.73	1,088,137,101.50

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

ACTUAL (2017)		NOTES	ACTUAL 2018	FINAL BUDGET 2018	INITIAL BUDGET 2018	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦
7,106,107,722.90	Transfer to Other Funds (ToF)	13	12,242,456,448.72	12,186,459,903.49	10,809,337,062.76	(55,996,545.23)
14,330,750,804.76	Subvention/Grants/Contributions	14	14,308,928,927.27	16,859,086,947.43	15,320,086,947.43	2,550,158,020.16
309,457,192.65	Depreciation Charges	15	1,563,028,091.13	-	-	(1,563,028,091.13)
75,676,283.55	Project Finance by Aids & Grants	7	54,468,950.00	-	-	(54,468,950.00)
<b>48,948,306,901.13</b>	<b>TOTAL EXPENDITURE (B)</b>		<b>55,970,158,587.38</b>	<b>62,781,089,984.71</b>	<b>54,509,562,211.41</b>	<b>6,810,931,397.33</b>
<b>7,842,881,075.41</b>	<b>Surplus/(Deficit) from Operating Activities C=(A-B)</b>		<b>10,748,897,168.83</b>	<b>22,636,360,423.13</b>	<b>25,870,814,622.31</b>	<b>11,887,463,254.30</b>
	<b>Less:</b>					
3,280,302,211.51	Capital Expenditure	16	1,278,714,615.90	3,910,500,000.00	3,910,500,000.00	2,631,785,384.10
	Gain/(Loss) on Disposal of Assets		-			-
7,088,980,295.39	Public Debt Charges	11	5,132,032,984.49	12,022,863,958.40	12,022,863,958.40	6,890,830,973.91
<b>10,369,282,506.90</b>	<b>Total Non-Operating Revenue/(Expenses) (D)</b>		<b>6,410,747,600.39</b>	<b>15,933,363,958.40</b>	<b>15,933,363,958.40</b>	<b>9,522,616,358.01</b>
						-
<b>(2,526,401,431.49)</b>	<b>NET SURPLUS/(DEFICIT) FOR THE PERIOD (C-D)</b>		<b>4,338,149,568.44</b>	<b>6,702,996,464.73</b>	<b>9,937,450,663.91</b>	<b>2,364,846,896.29</b>

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

**EKITI STATE OF NIGERIA**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31ST DECEMBER, 2018**

	NOTES	31/12/2018	31/12/2018	31/12/2017	31/12/2017
		₦	₦	₦	₦
<b>CURRENT ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalent	17	11,951,237,961.91		11,384,068,689.98	
Inventories	18	-		-	
Receivables	19	4,039,203,795.48		4,027,411,377.47	
Prepayments/Arrears of Revenue	20	-		-	
<b>TOTAL CURRENT ASSETS (A)</b>			<b>15,990,441,757.39</b>		<b>15,411,480,067.45</b>
<b>NON-CURRENT ASSETS</b>					
Investment (Bond Sinking Fund Account Balance)	21	1,596,112,000.00		2,561,428,000.00	
Property Plant and Equipment (NBV)	22	17,310,868,787.86		3,061,103,388.43	
Work in Progress (PPE)	23	1,577,074,209.00		6,702,443,938.85	
<b>TOTAL NON-CURRENT ASSETS (B)</b>			<b>20,484,054,996.86</b>		<b>12,324,975,327.28</b>
<b>TOTAL ASSETS (C=A+B)</b>			<b>36,474,496,754.25</b>		<b>27,736,455,394.73</b>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Deposits		-		-	
Unremitted Deductions	24	1,910,930,670.39		1,265,750,692.70	
Payables	25	18,358,501,278.19		17,836,923,855.69	

	NOTES	31/12/2018	31/12/2018	31/12/2017	31/12/2017
		₦	₦	₦	₦
Accrued Expenses	26	4,047,798,841.15		4,542,696,411.36	
<b>TOTAL CURRENT LIABILITIES (D)</b>			<b>24,317,230,789.73</b>		<b>23,645,370,959.75</b>
<b>Non-Current Liabilities</b>					
Long Term Borrowings: Foreign Loan	27	30,034,529,853.59		20,748,175,056.79	
Long Term Borrowings: Domestic Loan	28	58,067,393,476.56		66,957,961,273.07	
<b>TOTAL NON-CURRENT LIABILITIES (E)</b>			<b>88,101,923,330.15</b>		<b>87,706,136,329.86</b>
<b>TOTAL LIABILITIES (F=D+E)</b>			<b>112,419,154,119.88</b>		<b>111,351,507,289.61</b>
<b>NET ASSETS (G=C-F)</b>			<b><u>(75,944,657,364.36)</u></b>		<b><u>(83,615,051,894.88)</u></b>
<b>NET ASSETS/EQUITY</b>					
Reserves		(80,282,806,932.80)		(81,088,650,463.39)	
Accumulated Surplus/(Deficit)		4,338,149,568.44		(2,526,401,431.49)	
Minority Interest		-		-	
<b>TOTAL NET ASSETS/EQUITY</b>			<b><u>(75,944,657,364.36)</u></b>		<b><u>(83,615,051,894.88)</u></b>

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

**EKITI STATE OF NIGERIA**  
**STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2018**

	2018		2017	
	₦	₦	₦	₦
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>				
<b>INFLOWS</b>				
Government Share of FAAC	38,019,908,660.69		25,352,826,448.06	
Government Share of VAT	10,214,624,926.44		9,059,086,275.64	
Other Statutory Revenue	6,009,175,979.60		9,260,419,701.61	
Tax Revenue	4,799,846,715.32		4,323,198,137.91	
Non-Tax Revenue	7,149,308,142.35		7,578,655,906.40	
Other Revenue	246,722,381.81		841,325,223.37	
AID & Grants	54,468,950.00		75,676,283.55	
Transfer from other Government Entities	225,000,000.00		300,000,000.00	
<b>TOTAL INFLOW FROM OPERATING ACTIVITIES (A)</b>		<b>66,719,055,756.21</b>		<b>56,791,187,976.54</b>
<b>OUTFLOWS</b>				
Salaries and Wages	18,450,740,807.59		16,869,696,754.65	
Allowances (Non Regular)	426,511,101.47		672,043,094.25	
Social Contributions	108,000,000.00		63,000,000.00	
Social Benefits	5,271,939,900.09		4,722,405,022.31	
Public Debt Charges	5,325,311,802.76		7,088,980,295.39	
Overhead Cost	2,615,456,299.78		2,229,855,803.23	
Transfer to Other Funds	12,356,054,098.72		6,992,510,072.90	
Subvention/Grants	14,595,378,328.10		14,128,842,756.93	

	2018		2017	
	₦	₦	₦	₦
Expenditure Financed by Aids & Grants	54,468,950.00		75,676,283.55	
<b>TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)</b>		<b>59,203,861,288.51</b>		<b>52,843,010,083.21</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (C=A-B)</b>		<b>7,515,194,467.70</b>		<b>3,948,177,893.33</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>				
<b>PURCHASE/CONSTRUCTION OF ASSETS:</b>				
Administrative Sector	(702,532,362.81)		(1,069,777,137.29)	
Economic Sector	(8,348,137,947.10)		(10,754,936,666.68)	
Law and Justice Sector	-		-	
Regional Sector	-		(351,624,183.71)	
Social Service Sector	(2,915,468,066.70)		(1,176,968,743.77)	
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>(11,966,138,376.61)</b>		<b>(13,353,306,731.45)</b>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>				
Proceeds from Foreign Loans	9,709,551,141.08		4,008,926,117.57	
Proceeds from Domestic Loans	287,500,000.00		8,495,000,000.00	
Foreign Loans Repayments	(423,196,344.28)		(608,306,460.88)	
Domestic Loans Repayment	(6,865,126,153.48)		(4,684,448,890.53)	
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>		<b>2,708,728,643.32</b>		<b>7,211,170,766.16</b>
<b>NET CASH FLOW FROM ALL ACTIVITIES</b>		<b>(1,742,215,265.59)</b>		<b>(2,193,958,071.96)</b>
CASH & ITS EQUIVALENT AS AT 1ST OF JANUARY		13,693,453,227.50		13,578,026,761.94
<b>CASH &amp; ITS EQUIVALENT AS AT 31ST DECEMBER</b>		<b>11,951,237,961.91</b>		<b>11,384,068,689.98</b>

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

**EKITI STATE OF NIGERIA**  
**STATEMENT OF CHANGE IN NET ASSETS/EQUITY**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2018**

	NOTES	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUSES/DEFICITS	TOTAL
		₦	₦	₦	₦
Balance as at 31st December 2017					(83,615,051,894.88)
Change in Accounting Policies					-
<b>Restated Balance</b>					
FIRS unremitted tax liability not recognised in 2017 closing balance		(336,557,636.48)			<b>(336,557,636.48)</b>
Reduction in the restated opening balance of Domestic Debt		2,312,941,643.03			<b>2,312,941,643.03</b>
Deficit on Revaluation of Investment (Bond Sinking Fund Account Balance)	35	(965,316,000.00)			(965,316,000.00)
Additional Opening Cash Balance from MDAs		2,309,384,537.52			2,309,384,537.52
<b>Net surplus/(deficit)for the Period</b>				4,338,149,568.44	
Deficit on Revaluation of Property					
Investment Income not Recognised in the Statement of Financial Performance			-		-
Surplus on Revaluation of Investments					
Increase in Advances not Recognised in the Statement of Financial Performance	34	11,792,418.01			11,792,418.01
<b>Balance as at 31st December 2017</b>				<b>4,338,149,568.44</b>	<b>(80,282,806,932.80)</b>

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

**EKITI STATE OF NIGERIA**  
**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL CASH**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2018**

	ACTUAL AMOUNT	FINAL BUDGET	INITIAL BUDGET	VARIANCE ON FINAL BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦
	A	B	C	D=A-B	A/B%
OPENING BALANCE (A)	13,693,453,227.50	7,000,000,000.00	7,000,000,000.00	(6,693,453,227.50)	195.62
<b>RECEIPTS</b>					
Government Share of FAAC	38,019,908,660.69	36,566,274,422.32	32,970,737,571.98	(1,453,634,238.37)	103.98
Government Share of VAT	10,214,624,926.44	11,000,000,000.00	10,500,000,000.00	785,375,073.56	92.86
Other Statutory Revenue	6,009,175,979.60	21,983,123,267.02	23,000,000,000.00	15,973,947,287.42	27.34
Tax Revenue	4,799,846,715.32	4,761,902,886.93	4,624,989,953.83	(37,943,828.39)	100.80
Non-Tax Revenue	7,149,308,142.35	8,322,455,014.70	6,800,954,491.04	1,173,146,872.35	85.90
Other Revenue	246,722,381.81	-		(246,722,381.81)	-
AID & Grants	54,468,950.00	2,483,694,816.87	2,483,694,816.87	2,429,225,866.87	-
Transfer from other Government Entities	225,000,000.00	300,000,000.00		75,000,000.00	-
Proceeds from Foreign Loans	9,709,551,141.08	13,120,622,405.68	8,231,168,206.50	3,411,071,264.60	74.00
Proceeds from Domestic Loans	287,500,000.00	2,000,000,000.00	2,000,000,000.00	1,712,500,000.00	14.38
Other Capital Receipts		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	-
<b>TOTAL RECEIPTS (B)</b>	<b>76,716,106,897.29</b>	<b>101,538,072,813.52</b>	<b>91,611,545,040.22</b>	<b>23,821,965,916.23</b>	<b>75.55</b>
<b>TOTAL FUND AVAILABLE C=(A+B)</b>	<b>90,409,560,124.79</b>	<b>108,538,072,813.52</b>	<b>98,611,545,040.22</b>	<b>17,128,512,688.73</b>	<b>83.30</b>



Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

	ACTUAL AMOUNT	FINAL BUDGET	INITIAL BUDGET	VARIANCE ON FINAL BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦
	A	B	C	D=A-B	A/B%
<b>PAYMENTS</b>					
Salaries and Wages	18,450,740,807.59	22,914,272,547.31	20,172,717,614.91	4,463,531,739.72	80.52
Allowances (Non Regular)	426,511,101.47	812,479,644.49	812,479,644.49	385,968,543.02	52.49
Social Contributions	108,000,000.00	250,000,000.00	200,000,000.00	142,000,000.00	43.20
Social Benefits	5,271,939,900.09	6,150,048,060.09	4,150,048,060.09	878,108,160.00	85.72
Overhead Cost	2,615,456,299.78	3,608,742,881.90	3,044,892,881.73	993,286,582.12	72.48
Transfer to Other Fund	12,356,054,098.72	12,186,459,903.49	10,809,337,062.76	(169,594,195.23)	101.39
Subvention/Grants/Contributions	14,595,378,328.10	16,859,086,947.43	15,320,086,947.43	2,263,708,619.33	86.57
Expenditure Financed by Aids & Grants	54,468,950.00	-	-	(54,468,950.00)	-
Transfer to Other Governmnet Entities	-	-	-	-	-
Purchase/Construction of Assets	11,966,138,376.61	33,734,118,870.41	32,079,118,870.41	21,767,980,493.80	35.47
Public Debt Charges	5,325,311,802.76			-	-
Foreign Loan Repayments	423,196,344.28	12,022,863,958.40	12,022,863,958.40	(590,770,342.12)	104.91
Domestic Loan Repayments	6,865,126,153.48	-	-	-	-
<b>TOTAL PAYMENTS</b>	<b>78,458,322,162.88</b>	<b>108,538,072,813.52</b>	<b>98,611,545,040.22</b>	<b>30,079,750,650.64</b>	<b>72.29</b>
<b>NET RECEIPTS</b>	<b>11,951,237,961.91</b>	-	-	<b>(12,951,237,961.91)</b>	-

**NOTE: The Statement of Comparison of Budget and Actual Amount above is prepared on Cash Basis same as Budget.**

**NOTE 1: STATUTORY ALLOCATION (FAAC)**

MONTH	2018			2017		
	NET RECEIPT	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT	DEDUCTION AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	2,038,318,678.80	969,795,217.11	3,008,113,895.91	280,973,347.42	983,898,524.41	1,264,871,871.83
FEBRUARY	1,966,809,002.78	1,015,534,534.02	2,982,343,536.80	535,193,414.15	1,057,738,417.60	1,592,931,831.75
MARCH	2,106,157,181.11	974,444,490.48	3,080,601,671.59	389,613,321.63	1,016,625,917.60	1,406,239,239.23
APRIL	1,685,294,674.25	974,444,490.48	2,659,739,164.73	615,958,550.73	1,016,625,917.60	1,632,584,468.33
MAY	2,289,077,289.77	1,015,556,990.48	3,304,634,280.25	430,566,186.02	1,057,738,417.60	1,488,304,603.62
JUNE	2,239,962,571.06	974,444,490.48	3,214,407,061.54	749,610,339.39	1,016,625,917.60	1,766,236,256.99
JULY	2,370,489,230.63	974,444,490.48	3,344,933,721.11	2,271,010,249.63	1,016,625,917.60	3,287,636,167.23
AUGUST	2,208,200,221.64	1,018,816,391.94	3,227,016,613.58	1,147,088,868.38	1,023,017,867.53	2,170,106,735.91
SEPTEMBER	2,309,886,189.14	977,703,891.94	3,287,590,081.08	2,134,895,217.27	981,905,367.53	3,116,800,584.80
OCTOBER	2,569,104,304.55	580,507,083.52	3,149,611,388.07	1,398,868,719.47	969,795,217.11	2,368,663,936.58
NOVEMBER	2,779,669,648.61	621,619,583.94	3,401,289,232.55	1,278,821,491.46	1,010,907,717.11	2,289,729,208.57
DECEMBER	2,779,120,929.96	580,507,083.52	3,359,628,013.48	1,998,926,326.11	969,795,217.11	2,968,721,543.22
<b>TOTAL</b>	<b>27,342,089,922.30</b>	<b>10,677,818,738.39</b>	<b>38,019,908,660.69</b>	<b>13,231,526,031.66</b>	<b>12,121,300,416.40</b>	<b>25,352,826,448.06</b>

**NOTE 2: VALUE ADDED TAX**

MONTH	2018			2017		
	NET RECEIPT	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT	DEDUCTION AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	780,612,659.12	-	780,612,659.12	735,176,018.03	-	735,176,018.03
FEBRUARY	895,736,065.14	-	895,736,065.14	676,530,618.81	-	676,530,618.81
MARCH	836,737,857.64	-	836,737,857.64	659,226,431.11	-	659,226,431.11
APRIL	779,829,230.07	-	779,829,230.07	739,095,715.55	-	739,095,715.55
MAY	808,362,251.09	-	808,362,251.09	791,134,091.35	-	791,134,091.35
JUNE	895,997,734.04	-	895,997,734.04	745,893,552.08	-	745,893,552.08
JULY	818,538,881.08	-	818,538,881.08	774,962,894.23	-	774,962,894.23
AUGUST	744,109,070.31	-	744,109,070.31	757,897,032.25	-	757,897,032.25
SEPTEMBER	1,084,058,311.41	-	1,084,058,311.41	811,476,185.67	-	811,476,185.67
OCTOBER	751,795,229.83	-	751,795,229.83	767,824,981.74	-	767,824,981.74
NOVEMBER	974,942,623.58	-	974,942,623.58	840,006,740.55	-	840,006,740.55
DECEMBER	843,905,013.13	-	843,905,013.13	759,862,014.27	-	759,862,014.27
<b>TOTAL</b>	<b>10,214,624,926.44</b>	<b>-</b>	<b>10,214,624,926.44</b>	<b>9,059,086,275.64</b>	<b>-</b>	<b>9,059,086,275.64</b>

**NOTE 3: OTHER STATUTORY ALLOCATION & TRANSFERS (FAAC)**

MONTH	EXCESS CRUDE REFUND	EXCHANGE RATE GAIN	PARIS (NGF) REFUND	FOREX EQUALIZATION	RECOVERED EXCESS BANK CHARGES	PARIS CLUB REFUND	NNPC FUND	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦
JANUARY	-	168,649,890.16	-	-	12,214,465.67	-	-	180,864,355.83
FEBRUARY	-	-	-	-	-	-	-	-
MARCH	-	-	-	-	4,123,583.57	-	-	4,123,583.57
APRIL	-	-	400,000,746.00	342,738,062.50	-	-	-	742,738,808.50
MAY	-	2,639,083.42	-	-	-	-	61,770,917.02	64,410,000.44
JUNE	-	-	-	-	-	-	-	-
JULY	-	-	-	135,339,716.52	46,120,016.95	-	-	181,459,733.47
AUGUST	-	137,183,167.38	-	-	-	-	65,775,879.83	202,959,047.21
SEPTEMBER	-	898,372.70	-	-	-	-	-	898,372.70
OCTOBER	117,968,648.01	1,523,671.80	-	156,097,517.96	27,738,943.09	-	-	303,328,780.86
NOVEMBER	-	4,444,980.74	-	-	-	-	-	4,444,980.74
DECEMBER	-	5,983,272.48	-	383,692,632.36	-	3,934,272,411.44	-	4,323,948,316.28
<b>TOTAL</b>	<b>117,968,648.01</b>	<b>321,322,438.68</b>	<b>400,000,746.00</b>	<b>1,017,867,929.34</b>	<b>90,197,009.28</b>	<b>3,934,272,411.44</b>	<b>127,546,796.85</b>	<b>6,009,175,979.60</b>

**NOTE 4: FACILITIES REPAYMENT; DEDUCTION AT SOURCE (FAAC)**

MONTH	CONTRACTUAL OBLIGATION	FOREIGN LOAN	NUWSR PROJECT	BOND ISSUANCE PROGRAMME 2	RESTRUCTURING OF COMM. BANK LOAN	FG BAIL OUT	EXCESS CRUDE LOAN	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦
JANUARY	397,196,808.00	45,608,594.70	-	102,458,000.01	248,153,651.78	86,405,567.03	89,972,595.59	969,795,217.11
FEBRUARY	397,196,808.00	50,235,411.61	41,112,500.00	102,458,000.01	248,153,651.78	86,405,567.03	89,972,595.59	1,015,534,534.02
MARCH	397,196,808.00	50,257,868.07	-	102,458,000.01	248,153,651.78	86,405,567.03	89,972,595.59	974,444,490.48
APRIL	397,196,808.00	50,257,868.07	-	102,458,000.01	248,153,651.78	86,405,567.03	89,972,595.59	974,444,490.48
MAY	397,196,808.00	50,257,868.07	41,112,500.00	102,458,000.01	248,153,651.78	86,405,567.03	89,972,595.59	1,015,556,990.48
JUNE	397,196,808.00	50,257,868.07	-	102,458,000.01	248,153,651.78	86,405,567.03	89,972,595.59	974,444,490.48
JULY	397,196,808.00	50,257,868.07	-	102,458,000.01	248,153,651.78	86,405,567.03	89,972,595.59	974,444,490.48
AUGUST	397,196,808.00	53,517,269.11	41,112,500.00	102,458,000.01	248,153,651.78	86,405,567.03	89,972,595.59	1,018,816,391.52
SEPTEMBER	397,196,808.00	53,517,269.11	-	102,458,000.01	248,153,651.78	86,405,567.03	89,972,595.59	977,703,891.52
OCTOBER	-	53,517,269.11	-	102,458,000.01	248,153,651.78	86,405,567.03	89,972,595.59	580,507,083.52
NOVEMBER	-	53,517,269.11	41,112,500.00	102,458,000.01	248,153,651.78	86,405,567.03	89,972,595.59	621,619,583.52
DECEMBER	-	53,517,269.11		102,458,000.01	248,153,651.78	86,405,567.03	89,972,595.59	580,507,083.52
<b>TOTAL</b>	<b>3,574,771,272.00</b>	<b>614,719,692.21</b>	<b>164,450,000.00</b>	<b>1,229,496,000.12</b>	<b>2,977,843,821.36</b>	<b>1,036,866,804.36</b>	<b>1,079,671,147.08</b>	<b>10,677,818,737.13</b>

**NOTE 5A: INTERNALY GENERATED REVENUE (IGR)**

<b>ECONOMIC CODE</b>	<b>HEAD</b>	<b>DETAILS</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>
		<b>TAX REVENUE</b>			
1201	401	Taxes:			
12010101		Pay AsYou Earn	4,193,406,349.50	3,980,198,948.48	(213,207,401.02)
12010112		Direct Assessment	163,583,025.97	350,000,000.00	186,416,974.03
12010106		Development Levy	21,941,922.74	110,217,012.07	88,275,089.33
12010106		Ekiti Comm Dev. Levy (TREASURY)	79,337,887.67	-	(79,337,887.67)
12010107		Capital Gains Tax	166,803.80	150,000.00	(16,803.80)
12010110		Withholding Tax	261,827,810.78	321,336,926.38	59,509,115.60
		Tax Audit	79,582,914.86		(79,582,914.86)
		<b>TOTAL TAX REVENUE</b>	<b>4,799,846,715.32</b>	<b>4,761,902,886.93</b>	<b>(37,943,828.39)</b>
1202		<b>NON TAX REVENUE</b>			
120204	402	Fees and Fines	1,045,264,627.02	1,951,632,823.82	906,368,196.80
120201	403	Licences	158,264,674.81	152,267,233.60	(5,997,441.21)
120207	404	Earnings and Sales	65,996,569.75	170,266,612.78	104,270,043.03
120208	405	Rent on Govt. Properties	113,825,905.04	23,483,809.67	(90,342,095.37)
120211	406	Government Investment (Dividend)	57,704,169.57	73,087,067.28	15,382,897.71
120213	407	Reimbursement	-	-	-
120212	408	Miscellaneous	1,297,547.98	2,588,501.30	1,290,953.32
120206		Sales of unserviceable assets	-	-	-
	409	Parastatals	5,706,954,648.18	5,949,128,966.25	242,174,318.07
		<b>TOTAL NON-TAX REVENUE</b>	<b>7,149,308,142.35</b>	<b>8,322,455,014.70</b>	<b>1,173,146,872.35</b>
		<b>TOTAL</b>	<b>11,949,154,857.67</b>	<b>13,084,357,901.63</b>	<b>1,135,203,043.96</b>

**NOTE 5B: DETAILS OF NON-TAX REVENUE (IGR)**

ADMIN CODE	MDAs	FUNCTIONAL CODE	ACTUAL	BUDGET	VARIANCE
			₦	₦	₦
	<b>402 FINE AND FEES</b>				
011100100100	GOVERNOR OFFICE ( GAD )	70111		20,385,012.93	20,385,012.93
011100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	70111			-
011110100100	BUREAU OF SPECIAL PROJECTS	70111	2,000.00		(2,000.00)
011111300100	GOVERNMENT HOUSE PROTOCOL	70111		1,049,301.76	1,049,301.76
011200300100	HOUSE OF ASSEMBLY	70111			-
011200400100	HOUSE OF ASSEMBLY SERVIC COMMISSION	70111		417,700.26	417,700.26
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	70112			-
014000100100	STATE AUDITOR GENERAL OFFICE	70112	220,000.00	727,239.83	507,239.83
014000100300	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	70112		6,610,601.10	6,610,601.10
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	70112	35,000.00	104,425.06	69,425.06
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	70112	106,630,112.72	1,000,000.00	(105,630,112.72)
022000800100	INTERNAL REVENUE SERVICE	70112	1,750,000.00	25,000,000.00	23,250,000.00
022000800300	EKITI STATE SIGNAGE AND ADVERTISEMENT (IRS)	70112	901,000.00	18,887,431.70	17,986,431.70
011113200100	INTEGRATION & INTER-GOVERNMENTAL AFFAIRS	70122			-
011103500100	EKITI STATE PENSION COMMISSION	70131	1,165,300.00	2,610,626.62	1,445,326.62
012500500100	OFFICE OF ESTABLISHMENT AND TRAINING	70131	6,922,400.00	8,746,400.00	1,824,000.00
014700100100	CIVIL SERVICE COMMISSION	70131	2,329,750.00	716,375.97	(1,613,374.03)
031801100200	JUDICIAL SERVICE COMMISSION	70131			-

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

ADMIN CODE	MDAs	FUNCTIONAL CODE	ACTUAL	BUDGET	VARIANCE
			₦	₦	₦
023800400200	SUSTAINABLE DEVELOPMENT GOALS (SDG) OFFICE	70132		9,961,072.70	9,961,072.70
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	70160	200.00		(200.00)
032600100100	MINISTRY OF JUSTICE	70160	211,950.00	163,925,387.72	163,713,437.72
031800100100	THE JUDICIARY	70330		250,000.00	250,000.00
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	70411	13,424,263.79	22,500,000.00	9,075,736.21
022200100500	EKITI STATE ENTERPRISES DEVELOPMENT AGENCY	70411			-
022200900100	PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT	70411	20,000.00	3,147,905.25	3,127,905.25
022700100200	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	70412		835,400.52	835,400.52
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	70421	25,079,900.00	28,790,000.00	3,710,100.00
021500100200	RURAL DEVELOPMENT	70421			-
021500100300	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	70421	2,500,950.00	15,663,759.70	13,162,809.70
021510900100	FORESTRY DEPARTMENT	70422	514,000.00	27,000,000.00	26,486,000.00
023305100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	70422	12,150.00	31,327,519.40	31,315,369.40
023100300100	EKITI STATE ELECTRICITY BOARD	70435		322,232.35	322,232.35
023400100100	MINISTRY OF WORKS AND TRANSPORT	70443	3,415,000.00	20,935,524.08	17,520,524.08
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	70443	17,130,075.00	20,163,759.70	3,033,684.70
022905500100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	70452	4,169,000.00	5,319,483.41	1,150,483.41
012300200100	MINISTRY OF INFORMATION, YOUTH AND SPORT (CIVIC ORIENTATION)	70460	70,000.00	187,673.72	117,673.72
012300300100	BROADCASTING SERVICE OF EKITI STATE	70460			-
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	70510	1,497,100.00	1,421,253.23	(75,846.77)



Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

ADMIN CODE	MDAs	FUNCTIONAL CODE	ACTUAL	BUDGET	VARIANCE
			₦	₦	₦
053500100100	MINISTRY OF ENVIRONMENT	70560	3,271,530.00	5,221,253.23	1,949,723.23
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	70560	4,845,000.00	7,309,754.53	2,464,754.53
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	70610	213,352,015.49	478,240,633.41	264,888,617.92
025301000100	STATE HOUSING CORPORATION	70610			-
025305200100	PLANNING PERMIT AGENCY	70610			-
026000100200	LAND SERVICES	70610			-
025305600100	URBAN RENEWAL AGENCY (CAPITAL URBAN DEVELOPMENT AUTHORITY)	70620		1,044,250.65	1,044,250.65
026100100100	MINISTRY OF PUBLIC UTILITIES	70620	5,503,000.00	6,265,503.88	762,503.88
025210200100	EKITI STATE WATER CORPORATION	70630		50,000.00	50,000.00
025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	70630		1,500,000.00	1,500,000.00
052100100100	MINISTRY OF HEALTH	70721	2,219,700.00	7,831,879.85	5,612,179.85
052110200100	HOSPITAL MANAGEMENT BOARD	70731	35,291,249.60	118,127,318.94	82,836,069.34
052110200100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	71090	16,200.00		(16,200.00)
052111300100	CENTRAL MEDICAL STORE	70734			-
053905100100	EKITI STATE SPORT COUNCIL	70810			-
023600100100	BUREAU OF TOURISM, ARTS AND CULTURE	70820	118,000.00	1,357,525.84	1,239,525.84
0505100100100	MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	70820	1,272,500.00	3,132,751.94	1,860,251.94
0505100200100	CHIEFTANCY AFFAIRS	70820		1,566,375.97	1,566,375.97
012301300100	GOVERNMENT PRINTING PRESS	70830		678,757.18	678,757.18
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	70912	160,000.00	5,265,503.88	5,105,503.88

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

ADMIN CODE	MDAs	FUNCTIONAL CODE	ACTUAL	BUDGET	VARIANCE
			₦	₦	₦
051700800100	EKITI STATE LIBRARY BOARD	70960		36,796.30	36,796.30
051705400100	STATE TEACHING SERVICE COMMISSION	70960			-
051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	70960	850,000.00	3,132,751.94	2,282,751.94
051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	70960		27,694.35	27,694.35
051705600200	EDUCATION TRUST(ENDOWMENT) FUND	70960	280,828,595.42	361,062,661.64	80,234,066.22
051700100100	MINISTRY OF EDUCATION, SCIENCE ND TECHNOLOGY	70970	309,353,185.00	511,375,323.28	202,022,138.28
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &SOCIAL WELFARE	71090	183,500.00	400,000.00	216,500.00
	<b>TOTAL FINE AND FEES</b>		<b>1,045,264,627.02</b>	<b>1,951,632,823.82</b>	<b>906,368,196.80</b>
	<b>403 LICENCE</b>				
022000800100	INTERNAL REVENUE SERVICE	70112	146,810,674.81	130,000,000.00	(16,810,674.81)
022000700100	OFFICE OF ACCOUNTANT GENERAL	70112		-	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	70421	7,490,000.00	17,168,105.69	9,678,105.69
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	70610	10,000.00	1,000,000.00	990,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &SOCIAL WELFARE	71090	3,954,000.00	4,099,127.91	145,127.91
	<b>TOTAL LICENCE</b>		<b>158,264,674.81</b>	<b>152,267,233.60</b>	<b>(5,997,441.21)</b>
	<b>404 EARNING AND SALES</b>				
011200300100	HOUSE OF ASSEMBLY	70111	85,000.00	1,044,250.65	959,250.65
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	70111	145,600.00		(145,600.00)

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

ADMIN CODE	MDAs	FUNCTIONAL CODE	ACTUAL	BUDGET	VARIANCE
			₦	₦	₦
022000800100	INTERNAL REVENUE SERVICE	70112	2,500,000.00	8,000,000.00	5,500,000.00
014700100100	CIVIL SERVICE COMMISSION	70131		850,000.00	850,000.00
032600100100	MINISTRY OF JUSTICE	70160	26,000.00	8,500,000.00	8,474,000.00
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	70411	477,500.00	3,385,012.93	2,907,512.93
021500100200	RURAL DEVELOPMENT	70421			-
021510900100	FORESTRY DEPARTMENT	70422	37,103,027.64	77,778,642.70	40,675,615.06
023100300100	EKITI STATE ELECTRICITY BOARD	70435			-
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	70443	198,900.00	500,000.00	301,100.00
012300200100	MINISTRY OF INFORMATION, YOUTH AND SPORT (CIVIC ORIENTATION)	70460	10,116.78	161,401.40	151,284.62
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	70510	280,000.00	3,800,000.00	3,520,000.00
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	70610	9,862,944.26	27,000,000.00	17,137,055.74
026000100200	LAND SERVICES	70610			-
025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	70630	1,312,380.00	1,632,751.94	320,371.94
052110200100	HOSPITAL MANAGEMENT BOARD	70731		2,297,745.72	2,297,745.72
052111300100	CENTRAL MEDICAL STORE	70734	1,321,551.07	4,197,207.05	2,875,655.98
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	70912			-
051705400100	STATE TEACHING SERVICE COMMISSION	70960	5,147,250.00	13,575,258.41	8,428,008.41
051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	70960	184,000.00	625,851.85	441,851.85
051700100100	MINISTRY OF EDUCATION, SCIENCE ND TECHNOLOGY	70970	6,327,700.00	10,750,000.00	4,422,300.00
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	71090	158,000.00	200,000.00	42,000.00

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

ADMIN CODE	MDAs	FUNCTIONAL CODE	ACTUAL	BUDGET	VARIANCE
			₦	₦	₦
011111300500	CABINET DEPARTMENT GOV. OFFICE	70111	539,600.00	1,000,975.45	461,375.45
022200100600	MULTI PURPOSE CREDIT AGENCY	70411		313,275.19	313,275.19
021502100200	SCHOOL AGRICULTURE AND ENTERPRISE	70422	14,000.00	1,049,301.76	1,035,301.76
021510200300	SERICULTURE DEVELOPMENT PROJECT	70422			-
023600400200	BUREAU OF TOURISM ART AND CULTURE	70820	160,000.00	522,125.32	362,125.32
011103700100	MUSLIM PILGRIM WELFARE BOARD	70840	11,000.00	1,566,375.97	1,555,375.97
011103800100	CHRISTIAN PILGRIM WELFARE BOARD	70840	132,000.00	472,185.79	340,185.79
051705500300	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE, IJERO-EKITI	70960		1,044,250.65	1,044,250.65
	BEAREAU OF PRODUCTIVITY AND EMPOWERMENT				-
	<b>TOTAL EARNING AND SALES</b>		<b>65,996,569.75</b>	<b>170,266,612.78</b>	<b>104,270,043.03</b>
	<b>405 RENT OF GOVERNMENT PROPERTY</b>				
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	70112	105,754,510.00	9,483,809.67	(96,270,700.33)
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	70421			-
022905500100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	70452			-
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	70610	8,071,395.04	13,000,000.00	4,928,604.96
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	70912		1,000,000.00	1,000,000.00
023400400100	EKITI STATE ROAD MAINTENANCE AGENCY (EKROMA)(PUBLIC WORKS CORPORATION)	70443			-
	<b>TOTAL RENT OF GOVERNMENT PROPERTY</b>		<b>113,825,905.04</b>	<b>23,483,809.67</b>	<b>(90,342,095.37)</b>

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

ADMIN CODE	MDAs	FUNCTIONAL CODE	ACTUAL	BUDGET	VARIANCE
			₦	₦	₦
	<b>406 INTEREST AND DIVIDEND</b>				
022000800100	INTERNAL REVENUE SERVICE	70112	7,266,000.00	73,087,067.28	65,821,067.28
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	70112	50,438,169.57		(50,438,169.57)
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	70411		-	-
021500100200	RURAL DEVELOPMENT	70421			-
	<b>TOTAL INTEREST AND DIVIDEND</b>		<b>57,704,169.57</b>	<b>73,087,067.28</b>	<b>15,382,897.71</b>
	<b>408 MISCELLANEOUS</b>				
011100100100	GOVERNOR OFFICE ( GAD )	70111	8,847.98	500,000.00	491,152.02
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	70112			-
011102100100	EKITI STATE LIAISON OFFICE -LAGOS	70133	444,600.00	1,044,250.65	599,650.65
011102100200	EKITI STATE LIAISON OFFICE -ABUJA	70133	844,100.00	1,044,250.65	200,150.65
	<b>TOTAL MISCELLANEOUS</b>		<b>1,297,547.98</b>	<b>2,588,501.30</b>	<b>1,290,953.32</b>
	<b>409 PARASTATALS</b>				
031801100200	JUDICIAL SERVICE COMMISSION	70131	1,742,060.00	2,668,310.00	926,250.00
031800100100	THE JUDICIARY	70330	12,629,589.50	21,112,253.57	8,482,664.07
023100300100	EKITI STATE ELECTRICITY BOARD	70435	196,700.00	202,418.54	5,718.54
012300300100	BROADCASTING SERVICE OF EKITI STATE	70460	38,683,681.00	108,868,086.10	70,184,405.10
025301000100	STATE HOUSING CORPORATION	70610	34,841,744.42	135,752,584.05	100,910,839.63

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

ADMIN CODE	MDAs	FUNCTIONAL CODE	ACTUAL	BUDGET	VARIANCE
			₦	₦	₦
025210200100	EKITI STATE WATER CORPORATION	70630	6,159,223.95	10,245,810.57	4,086,586.62
053905100100	EKITI STATE SPORT COUNCIL	70810	1,142,000.00	1,044,250.65	(97,749.35)
051700800100	EKITI STATE LIBRARY BOARD	70960	88,000.00	419,328.52	331,328.52
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	70421	628,788.00	1,056,564.37	427,776.37
021510200100	AGRICULTURAL DEVELOPMENT PROJECT	70422	84,000.00	749,301.76	665,301.76
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	70731	603,638,941.00	700,000,000.00	96,361,059.00
052110600100	COLLEGE OF HEALTH TECHNOLOGY	70734	186,628,280.31	200,227,478.69	13,599,198.38
051701800100	COLLEGE OF EDUCATION - IKERE EKITI	70941	634,279,344.00	955,657,315.31	321,377,971.31
051702100100	EKITI STATE UNIVERSITY	70942	4,186,212,296.00	3,811,125,264.12	(375,087,031.88)
	<b>TOTAL PARASTATALS</b>		<b>5,706,954,648.18</b>	<b>5,949,128,966.25</b>	<b>242,174,318.07</b>
	<b>TOTAL NON TAX REVENUE</b>		<b>7,149,308,142.35</b>	<b>8,322,455,014.70</b>	<b>1,173,146,872.35</b>

**NOTE 6: INTREST EARNED, INVESTMENT INCOME AND OTHER REVENUE**

S/NO	DETAILS	2018		
		ACTUAL	BUDGET	VARIANCE
		₦	₦	₦
	<b>INVESTMENT INCOME</b>	-	-	-
	<b>INTEREST EARNED</b>	-	-	-
	<b>OTHER REVENUE:</b>			
1	BAIL OUT REPAYMENT BY JAAC	94,369,459.44	-	(94,369,459.44)
2	SALARY REFUND	42,407,513.55	-	(42,407,513.55)
3	REFUND BY MDAs	109,945,408.82	-	(109,945,408.82)
	<b>TOTAL</b>	<b>246,722,381.81</b>	<b>-</b>	<b>(246,722,381.81)</b>

**NOTE 7: AIDS AND GRANTS**

S/NO	MDAs/DONORS	2018		
		ACTUAL	BUDGET	VARIANCE
		₦	₦	₦
1	MINISTRY OF EDUCATION (UNICEF)	2,910,560.00		
3	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (UNICEF)	51,558,390.00		
	<b>TOTAL</b>	<b>54,468,950.00</b>	<b>-</b>	<b>-</b>

**NOTE 8: TRANSFER FROM LOCAL GOVERNMENTS**

S/NO	DETAILS	2018		
		ACTUAL	BUDGET	VARIANCE
		₦	₦	₦
1	SOCIAL CONTRIBUTION BY JAAC	225,000,000.00	300,000,000.00	75,000,000.00
	<b>TOTAL</b>	<b>225,000,000.00</b>	<b>300,000,000.00</b>	<b>75,000,000.00</b>

**NOTE 9: SALARIES AND WAGES**

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
			<b>ADMINISTRATIVE SECTOR</b>			
1	11100100100	459-0400	GOVERNOR OFFICE ( GAD )	111,208,941.32	146,922,354.30	35,713,412.98
2	011100100200	459-1500	OFFICE OF THE DEPUTY GOVERNOR	40,816,096.93	54,968,843.39	14,152,746.46
3	011100300100	459-5400	EKITI STATE BOUNDARY COMMISSION	8,062,914.70	15,276,507.75	7,213,593.05
4	011100800100	458-1200	STATE EMERGENCY MANAGEMENT AGENCY	15,003,070.79	16,017,042.77	1,013,971.98
5	011101300200	459-5100	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT.	54,863,577.60	43,048,788.35	(11,814,789.25)
6	011101300200	459-5102	POLITICAL APPOINTEES (P&E)	517,362,863.74	851,641,200.57	334,278,336.83
7	011102100100	459-0900	EKITI STATE LIAISON OFFICE -LAGOS	7,578,136.37	15,525,044.71	7,946,908.34
8	011102100200	459-1000	EKITI STATE LIAISON OFFICE -ABUJA	10,431,570.18	15,945,744.45	5,514,174.27
9	011103700100	459-1900	MUSLIM PILGRIM WELFARE BOARD	8,697,851.92	17,206,254.41	8,508,402.49
10	011103800100	459-1800	CHRISTIAN PILGRIM WELFARE BOARD	12,924,761.69	19,393,964.70	6,469,203.01
11	011104400100	458-1100	MINISTRY OF SPECIAL DUTIES	-	89,559.86	89,559.86
12	011111300100	459-1600	GOVERNMENT HOUSE AND PROTOCOL	126,928,523.71	164,956,503.92	38,027,980.21
13	011111300500	459-3000	CABINET DEPARTMENT GOV. OFFICE	33,055,393.31	49,726,623.59	16,671,230.28
14	011113200100	459-2000	INTEGRATION & INTER-GOVERNMENTAL AFFAIRS	3,983,692.10	18,338,382.48	14,354,690.38
15	011200300100	459-2100	HOUSE OF ASSEMBLY	369,170,659.03	486,770,123.80	117,599,464.77
16	012300100100	457-0100	MINISTRY OF INFORMATION, YOUTH AND SPORTS DEVELOPMENT	100,070,103.81	120,965,562.93	20,895,459.12
17	012300300100	457-0200	BROADCASTING SERVICE OF EKITI STATE	177,680,418.25	194,793,745.32	17,113,327.07
18	012500500100	459-2300	OFFICE OF ESTABLISHMENT AND TRAINING	83,853,132.46	100,000,000.00	16,146,867.54
19	014000100100	459-2800	STATE AUDITOR GENERAL OFFICE	79,249,648.74	97,606,936.31	18,357,287.57
20	014000100100	459-2900	AUDITOR GENERAL FOR LOCAL GOVT.	39,441,358.35	61845153.58	22,403,795.23



Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
21	014700100100	459-3900	CIVIL SERVICE COMMISSION	41,402,317.78	55,883,386.10	14,481,068.32
22	014700300100	459-2700	EKITI STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,162,485.34	1,215,152.04	52,666.70
23	014800100100	459-4100	STATE INDEPENDENT ELECTORAL COMMISSION	62,354,736.66	77,162,154.50	14,807,417.84
			<b>TOTAL ADMINISTRATIVE SECTOR</b>	<b>1,905,302,254.78</b>	<b>2,625,299,029.83</b>	<b>719,996,775.05</b>
			<b>ECONOMIC SECTOR</b>			
24	021500100100	451-0100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	405,968,032.35	486,162,753.98	80,194,721.63
25	021502100200	455-0200	SCHOOL AGRICULTURE AND ENTERPRISE	7,842,189.33	19,999,603.54	12,157,414.21
26	021510200100	451-0500	AGRICULTURAL DEVELOPMENT PROJECT	159,350,996.94	194,938,383.73	35,587,386.79
27	021511000100	451-0300	FOUNTAIN AGRIC MARKETING AGENCY	22,663,417.93	33,052,135.47	10,388,717.54
28	022000100100	453-0400	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	207,019,449.27	267,874,200.49	60,854,751.22
29	022000800100	459-3800	INTERNAL REVENUE SERVICE	167,246,578.15	206,741,931.00	39,495,352.85
30	022000800300	459-0800	EKITI STATE SIGNAGE AND ADVERTISEMENT (IRS)	317,314.61	2,445,047.19	2,127,732.58
31	022200100100	452-0100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	173,660,069.80	222,127,017.92	48,466,948.12
32	022200100600	454-0300	MULTI PURPOSE CREDIT AGENCY	31,300,755.57	37,662,940.85	6,362,185.28
33	022700500100	454-0200	JOB CREATION AND EMPLOYMENT AGENCY	9,821,312.55	12,046,136.78	2,224,824.23
34	023100300100	454-0600	EKITI STATE ELECTRICITY BOARD	64,989,797.56	82,630,338.68	17,640,541.12
35	023400100100	454-1000	MINISTRY OF WORKS AND TRANSPORT	262,977,191.65	317,106,326.23	54,129,134.58
36	023400200100	458-0500	OFFICE OF SURVEYOR -GENERAL OF THE STATE	23,738,247.39	32,140,950.04	8,402,702.65
37	023400400100	454-1400	EKITI STATE ROAD MAINTENMENT AGENCY (EKROMA)(PUBLIC WORKS CORPORATION)	18,722,382.86	24,363,642.79	5,641,259.93
38	023600400200	453-0100	BUREAU OF TOURISM ART AND CULTURE	62,250,942.42	94,256,913.39	32,005,970.97
39	023800100100	459-3100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	68,323,774.51	93,500,258.52	25,176,484.01
40	023800400100	459-3200	BUREAU OF STATISTICS	24,221,617.12	36,590,538.64	12,368,921.52

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
41	025210200100	454-0800	EKITI STATE WATER CORPORATION	291,524,002.84	352,394,091.41	60,870,088.57
42	025210300100	454-0900	RURAL WATER SUPPLY AND SANITATION AGENCY	29,777,371.10	39,196,982.83	9,419,611.73
43	025300100100	458-0100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	85,067,224.60	136,011,329.50	50,944,104.90
44	025301000100	458-0200	STATE HOUSING CORPORATION	78,447,425.41	106,933,379.46	28,485,954.05
45	025305600100	458-0600	URBAN RENEWAL AGENCY	7,473,352.35	15,140,161.32	7,666,808.97
46	026100100100	454-0500	MINISTRY OF PUBLIC UTILITIES	52,844,893.76	67,359,694.93	14,514,801.17
			<b>TOTAL ECONOMICS SECTOR</b>	<b>2,255,548,340.07</b>	<b>2,880,674,758.69</b>	<b>625,126,418.62</b>
			<b>LAW AND JUSTICE SECTOR</b>			
47	032600100100	459-0100	MINISTRY OF JUSTICE	171,405,940.68	195,110,675.59	23,704,734.91
			<b>TOTAL LAW AND JUSTICE SECTOR</b>	<b>171,405,940.68</b>	<b>195,110,675.59</b>	<b>23,704,734.91</b>
			<b>REGIONAL SECTOR</b>	-	195,110,675.59	195,110,675.59
			<b>TOTAL REGIONAL SECTOR</b>			
			<b>SOCIAL SECTOR</b>			
48	051400100100	457-0600	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	79,215,872.01	148,416,854.42	69,200,982.41
49	051700100100	455-0100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	487,850,594.83	684,394,410.66	196,543,815.83
50	051700100100	455-0110	SEPIP (MINISTRY OF EDUCATION)			-
51	051700300100	455-0400	STATE UNIVERSAL BASIC EDUCATION BOARD	352,647,156.98	413,151,693.38	60,504,536.40
52	051700800100	455-0800	EKITI STATE LIBRARY BOARD	11,688,174.45	22,733,344.87	11,045,170.42
53	051702600000	455-1300	NON-TEACHING STAFF (TSC) HQ	135,853,450.28	250,002,392.38	114,148,942.10
54	051705400100	455-0700	STATE TEACHING SERVICE COMMISSION (SECONDARY SCHOOL TEACHERS)	8,012,613,411.06	10,373,789,428.89	2,361,176,017.83
55	051705500100	455-0500	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	85,964,713.93	121,822,874.60	35,858,160.67
56	051705500200	455-0600	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	38,545,712.90	57,698,059.11	19,152,346.21

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
57	051705600100	455-0300	STATE SCHOLARSHIP BOARD	14,044,366.99	20,150,607.26	6,106,240.27
58	051705600200	455-0900	EDUCATION TRUST(ENDOWMENT) FUND	15,335,924.03	20,663,026.03	5,327,102.00
59	052100100100	456-0100	MINISTRY OF HEALTH	286,622,551.62	350,831,773.53	64,209,221.91
60	052100300100	456-0400	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	16,975,668.60	25,653,967.64	8,678,299.04
61	052110200100	456-0600	HOSPITAL MANAGEMENT BOARD	2,300,510,535.88	2,804,248,066.63	503,737,530.75
62	052111300100	456-0500	CENTRAL MEDICAL STORE	17,749,672.95	18,324,172.63	574,499.68
63	053500100100	458-0700	MINISTRY OF ENVIRONMENT	149,994,405.52	170,011,280.10	20,016,874.58
64	053501600100	458-0900	STATE ENVIRONMENTAL PROTECTION AGENCY	14,123,291.62	27,582,287.19	13,458,995.57
65	053505300100	458-1000	EKITI STATE WASTE MANAGEMENT BOARD	20,521,400.76	27,150,951.11	6,629,550.35
66	053905100100	457-0500	EKITI STATE SPORT COUNCIL	52,855,328.12	78,480,056.59	25,624,728.47
67	0505100100100	459-1300	MINISTRY FOR LOCAL GOVERNMENT, COMMUNITY DEVELOPMENT AND CHIEFTANCY AFFAIRS-STATE	58,278,429.54	84,367,426.29	26,088,996.75
			<b>TOTAL SOCIAL SECTOR</b>	<b>12,151,390,662.07</b>	<b>15,699,472,673.31</b>	<b>3,548,082,011.24</b>
			<b>PERSONEL COST SUMMARY</b>			
			ADMINISTRATION SECTOR	1,905,302,254.78	2,625,299,029.83	719,996,775.05
			ECONOMIC SECTOR	2,255,548,340.07	2,880,674,758.69	625,126,418.62
			LAW AND JUSTICE SECTOR	171,405,940.68	195,110,675.59	23,704,734.91
			REGIONAL SECTOR	-	-	-
			SOCIAL SECTOR	12,151,390,662.07	15,699,472,673.31	3,548,082,011.24
			<b>TOTAL (A)</b>	<b>16,483,647,197.60</b>	<b>21,400,557,137.42</b>	<b>4,916,909,939.82</b>
			CORPERS ALLOWANCE	37,582,160.70	52,474,134.44	14,891,973.74

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
			REPATRIATION	2,461,879.77	15,314,221.42	12,852,341.65
			LOCUM / INTERN		972,121.63	972,121.63
			LEAVE BONUS (2016)	714,977,466.20	1,444,954,932.40	729,977,466.20
			STATE HEALTH INSURANCE SCHEME (SHIS)		-	-
			CHRISTMAS BONUS		-	-
			<b>TOTAL (B)</b>	<b>755,021,506.67</b>	<b>1,513,715,409.89</b>	<b>758,693,903.22</b>
			<b>GRAND TOTAL (A+B)</b>	<b>17,238,668,704.27</b>	<b>22,914,272,547.31</b>	<b>5,675,603,843.04</b>

**NOTE 9B: RURAL AND CORE SUBJECT ALLOWANCE FOR TEACHERS**

1	051700100100	455-0110	SEPIP (MINISTRY OF EDUCATION)	4,145,247.73	22,303,040.79	18,157,793.06
2	051700300100	455-0410	SEPIP (SUBEB)	108,158,543.81	203,744,932.94	95,586,389.13
3	051705400100	455-0710	SEPIP (TSC)	313,172,383.28	584,431,670.76	271,259,287.48
4	051705500100	455-0510	SEPIP (BTVE)	1,034,926.65	2,000,000.00	965,073.35
			<b>TOTAL</b>	<b>426,511,101.47</b>	<b>812,479,644.49</b>	<b>385,968,543.02</b>

**NOTE 9C: SOCIAL CONTRIBUTIONS**

1		430014	5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT		100,000,000.00	100,000,000.00
2		434016	10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	122,395,929.76	150,000,000.00	27,604,070.24
			<b>TOTAL</b>	<b>122,395,929.76</b>	<b>250,000,000.00</b>	<b>127,604,070.24</b>

**NOTE 9D: PERSONNEL ANALYSIS**

MONTH	CIVIL SERVAT		SECONADRY SCHOOLS TEACHERS		POLITICAL APPOINTEES		TOTAL	
	NUMBER	AMOUNT (N)	NUMBER	AMOUNT (N)	NUMBER	AMOUNT (N)	NUMBER	AMOUNT (N)
JANUARY	10706	678,850,963.67	9356	682,623,711.31	136	64,561,248.37	20198	1,426,035,923.35
FEBRUARY	10767	681,618,233.30	9341	679,889,310.45	136	64,307,118.15	20244	1,425,814,661.90
MARCH	10751	694,053,733.55	9322	676,535,139.15	133	51,224,381.74	20206	1,421,813,254.44
APRIL	10732	686,315,181.49	9291	672,660,377.82	132	51,194,348.25	20155	1,410,169,907.56
MAY	10708	672,098,576.54	9268	670,654,500.39	131	62,229,780.36	20107	1,404,982,857.29
JUNE	10205	647,460,554.99	9238	665,941,651.00	69	29,771,166.47	19512	1,343,173,372.46
JULY	10190	653,898,648.88	9219	670,629,484.23	67	28,983,700.07	19476	1,353,511,833.18
AUGUST	10164	645,378,889.78	9197	667,080,995.51	67	28,983,700.07	19428	1,341,443,585.36
SEPTEMBER	10134	642,857,714.27	9174	660,546,367.08	67	28,983,700.07	19375	1,332,387,781.42
OCTOBER	10109	640,980,221.81	9120	656,751,139.28	68	28,926,005.58	19297	1,326,657,366.67
NOVEMBER	10157	673,839,250.94	9101	654,932,137.09	91	28,621,741.72	19349	1,357,393,129.75
DECEMBER	10123	645,318,953.57	9083	654,368,597.75	96	40,575,972.88	19302	1,340,263,524.20
<b>TOTAL</b>		<b>7,962,670,922.79</b>		<b>8,012,613,411.06</b>		<b>508,362,863.73</b>		<b>16,483,647,197.58</b>

**NOTE 10: SOCIAL BENEFITS**

HEAD	DETAILS	2018			2017
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		₦	₦	₦	₦
434001	PENSION	4,728,073,542.25	5,100,000,000.00	371,926,457.75	4,347,945,875.15
434002	GRATUITY	2,765,021,112.11	1,000,000,000.00	(1,765,021,112.11)	1,782,760,544.41
434017	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	-	50,048,060.09	50,048,060.09	-
	<b>TOTAL</b>	<b>7,493,094,654.36</b>	<b>6,150,048,060.09</b>	<b>(1,343,046,594.27)</b>	<b>6,130,706,419.56</b>

**NOTE 11: PUBLIC DEBT CHARGES**

HEAD	DETAILS	2018			2017
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		₦	₦	₦	₦
434003	LEGAL CHARGES	65,000,000.00	550,000,000.00	485,000,000.00	60,550,000.00
434003	FORENSIC CONSULTANCY	236,210,068.33	11,472,863,958.40	6,597,354,321.84	
434005	FOREIGN LOAN INTEREST CHARGES	191,523,347.93			
434005	DOMESTIC LOAN INTEREST CHARGES	4,639,299,568.23			7,028,430,295.39
	<b>TOTAL</b>	<b>5,132,032,984.49</b>	<b>12,022,863,958.40</b>	<b>7,082,354,321.84</b>	<b>7,088,980,295.39</b>

**NOTE 13: OVERHEAD COST (BY SECTORS)**

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
			<b>ADMINISTRATIVE SECTOR</b>			
1	011100100100	459-0400	GOVERNOR OFFICE ( GAD )	17,879,919.96	20,000,000.00	2,120,080.04
2	011100100101	459-1001	EKITI STATE GOVERNORS LODGE, ABUJA	2,640,000.00	7,937,277.06	5,297,277.06
3	011100100200	459-1500	OFFICE OF THE DEPUTY GOVERNOR	133,254,682.00	147,406,574.05	14,151,892.05
4	011100100201	459-1002	EKITI STATE DEPUTY GOVERNORS LODGE, ABUJA	1,200,000.00	3,401,690.17	2,201,690.17
5	011100200101	459-1606	OFFICE OF THE SPECIAL ADVISER GOVERNORS OFFICE (GH&P)	-	2,535,586.89	2,535,586.89
6	011100200118	459-0410	OFFICE OF PRIVATE SECRETARY TO GOVERNOR (GH&P)	-	1,020,507.05	1,020,507.05
7	011100300100	459-5400	EKITI STATE BOUNDARY COMMISSION	1,100,000.00	2,551,267.63	1,451,267.63
8	011100300200	459-5901	BOUNDARY TECHNICAL COMMITTEE(D-GOV)	-	5,669,483.62	5,669,483.62
9	011100800100	458-1200	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	600,000.00	1,700,845.09	1,100,845.09
10	011101000100	459-0700	BUREAU OF PUBLIC PROCUREMENT (BPP)	2,150,000.00	5,303,380.34	3,153,380.34
11	011101000200	459-3108	STATE PROJECTS MONITORING AND EVALUATION OFFICE	1,100,000.00	4,000,000.00	2,900,000.00
12	011101000300	459-5902	PROJECT EVALUATION COMMITTEE	825,000.00	1,700,845.09	875,845.09
13	011101000400	459-3300	PROJECT MONITORING COMMITTEE	2,200,000.00	3,500,000.00	1,300,000.00
14	011101300100	459-0500	SECRETARY TO THE STATE GOVERNMENT (SSG)	15,693,600.00	20,000,000.00	4,306,400.00
15	011101300200	459-5100	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT.	3,840,000.00	6,803,380.34	2,963,380.34
16	011101300300	459-5107	ECONOMIC AND PARASTATALS (P & E)	1,200,000.00	1,632,811.28	432,811.28
17	011101300400	459-1200	POLITICAL AND INTER-PARTY AFFAIRS (P & E)	1,200,000.00	3,551,267.63	2,351,267.63
18	011101300700	459-5101	NIREC (P & E)	1,050,000.00	2,041,014.10	991,014.10
19	011102000100	459-5000	EKITI STATE STOMACH INFRASTRUCTURE AGENCY	800,000.00	5,669,483.62	4,869,483.62
20	011102100100	459-0900	EKITI STATE LIAISON OFFICE -LAGOS	5,720,000.00	10,123,042.31	4,403,042.31
21	011102100200	459-1000	EKITI STATE LIAISON OFFICE -ABUJA	14,366,760.00	17,455,049.56	3,088,289.56

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
22	011102100300	459-1100	EKITI STATE LIAISON OFFICE -AKURE	240,000.00	3,000,000.00	2,760,000.00
23	011103400200	459-4500	BUREAU OF TRANSFORMATION AND STRATEGY	5,500,000.00	8,633,295.83	3,133,295.83
24	011103500100	459-2600	EKITI STATE PENSION COMMISSION/BOARD	17,600,000.00	18,000,000.00	400,000.00
25	011103500100	459-2600	EKITI STATE PENSION COMMISSION (ACTUARIAL VALUATION)	-	50,000,000.00	50,000,000.00
26	011103700100	459-1900	MUSLIM PILGRIM WELFARE BOARD	440,000.00	2,000,000.00	1,560,000.00
27	011103800100	459-1800	CHRISTIAN PILGRIM WELFARE BOARD	400,000.00	2,000,000.00	1,600,000.00
28	011104800100	459-0101	EKITI STATE CITIZENS RIGHTS	400,000.00	1,000,000.00	600,000.00
29	011110500100	459-1700	OFFICE OF THE CHIEF OF STAFF	2,620,359.96	3,500,000.00	879,640.04
30	011110500101	459-3902	APPOINTMENT DEPARTMENT (CSC)	1,200,000.00	1,800,000.00	600,000.00
31	011111100100	452-0200	PUBLIC-PRIVATE PARTNERSHIP	700,000.00	1,530,760.58	830,760.58
32	011111300100	459-1600	GOVERNMENT HOUSE PROTOCOL	1,067,450,000.00	1,500,000,000.00	432,550,000.00
33	011111300400	459-1614	MAINTENANCE OF GOVERNORS LODGE	-	3,061,521.15	3,061,521.15
34	011111300500	459-3001	MAINTENANCE OF EXCO CHAMBERS	2,784,800.00	3,061,521.15	276,721.15
35	011111300500	459-3000	CABINET DEPARTMENT GOV. OFFICE	14,641,000.00	16,328,112.82	1,687,112.82
36	011111400100	459-1609	CHIEF PRESS SECRETARY/ SA MEDIA	1,824,000.00	7,000,000.00	5,176,000.00
37	011113200100	459-2000	INTEGRATION & INTER-GOVERNMENTAL AFFAIRS	3,600,000.00	4,401,690.17	801,690.17
38	011200300100	459-2100	HOUSE OF ASSEMBLY	507,400,000.00	550,000,000.00	42,600,000.00
39	011200400100	459-2200	HOUSE OF ASSEMBLY SERVIC COMMISSION	6,000,000.00	17,000,000.00	11,000,000.00
40	12300100100	457-0102	MINISTRY OF INFORMATION, YOUTH AND SPORT (CIVIC ORIENTATION)	4,400,000.00	6,803,380.34	2,403,380.34
41	012300300100	457-0200	BROADCASTING SERVICE OF EKITI STATE	40,588,842.94	3,000,000.00	(37,588,842.94)
42	012301300100	457-0300	GOVERNMENT PRINTING PRESS	-	1,500,000.00	1,500,000.00
43	012400700100	458-1102	EKITI STATE FIRE SERVICE	2,200,000.00	4,803,380.34	2,603,380.34
44	012500100100	459-0600	OFFICE OF THE HEAD OF SERVICE	10,200,000.00	20,000,000.00	9,800,000.00



Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
45	012500100200	459-3901	PERSONNEL DEPARTMENT (CSC)	1,200,000.00	1,800,000.00	600,000.00
46	012500500100	459-2300	OFFICE OF ESTABLISHMENT AND TRAINING	98,513,200.00	150,000,000.00	51,486,800.00
47	012500500200	459-2302	ESTABLISHMENT AND MANAGEMENT SERVICES DEPT. (ESTABS)	2,000,000.00	3,000,000.00	1,000,000.00
48	012500500300	459-2304	PENSIONS DEPARTMENT (ESTABS)	840,000.00	2,500,000.00	1,660,000.00
49	012500500400	459-2305	STAFF MATTERS AND INDUSTRIAL RELATIONS DEPARTMENT (ESTABS)	1,000,000.00	2,500,000.00	1,500,000.00
50	012500500500	459-2306	TRAINING AND MANPOWER DEPARTMENT (ESTABS)	1,000,000.00	3,500,000.00	2,500,000.00
51	012500500600	459-2400	STAFF DEVELOPMENT CENTRE (ESTABS)	1,000,000.00	6,000,000.00	5,000,000.00
52	012500500700	459-2500	STAFF HOUSING LOANS BOARD (ESTABS)	550,000.00	1,700,000.00	1,150,000.00
53	012500500800	459-2307	PEER REVIEW FORUM FOR HEAD OF SERVICE AND PERMANENT SECRETARIES (ESTABS)	3,000,000.00	5,000,000.00	2,000,000.00
54	012500600100	459-0601	PUBLIC SERVICE COORDINATING UNIT (HOS)	2,280,000.00	3,061,521.15	781,521.15
55	014000100100	459-2800	STATE AUDITOR GENERAL OFFICE	10,950,000.00	13,606,760.68	2,656,760.68
56	014000100300	459-2805	AUDITING OF ALL SECONDARY SCHOOL	3,600,000.00	6,000,000.00	2,400,000.00
57	014000100300	459-2900	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	7,250,000.00	8,338,967.23	1,088,967.23
58	014700100100	459-3900	CIVIL SERVICE COMMISSION	16,000,000.00	22,088,450.85	6,088,450.85
59	014700200100	459-4600	CIVIL SERVICE TRANSFORMATION	1,540,000.00	2,551,267.63	1,011,267.63
60	014700300100	459-2700	EKITI STATE LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-
61	014000100200	459-2803	MONITORING AND SPECIAL AUDIT DEPARTMENT	1,300,000.00	2,000,000.00	700,000.00
62	011103500200	459-2601	PENSION TRANSITION ARRANGEMENT DEPARTMENT (PTAD)	2,860,000.00	8,000,000.00	5,140,000.00
63	022700600200	459-5601	HUMAN CAPITAL DEVELOPMENT	500,000.00	2,000,000.00	1,500,000.00
64	011101000101	459 -070	SUPERVISION AND MONITORING OF PROJECT (BPP)	3,300,000.00	5,500,000.00	2,200,000.00
65	014800100100	459-4100	STATE INDEPENDENT ELECTORAL COMMISSION	11,000,000.00	14,000,000.00	3,000,000.00
			<b>TOTAL ADMINISTRATIVE SECTOR</b>	<b>2,066,692,164.86</b>	<b>2,765,574,135.75</b>	<b>698,881,970.89</b>
			<b>ECONOMIC SECTOR</b>			

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
66	021500100100	451-0100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	4,362,500.00	8,000,000.00	3,637,500.00
67	021500100200	451-1100	RURAL DEVELOPMENT	1,772,000.00	3,968,638.53	2,196,638.53
68	021500100300	451-0200	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	600,000.00	2,834,741.81	2,234,741.81
69	021502100200	455-0200	SCHOOL AGRICULTURE AND ENTERPRISE	600,000.00	1,524,608.46	924,608.46
70	021510200100	451-0500	AGRICULTURAL DEVELOPMENT PROJECT	5,635,000.00	7,000,000.00	1,365,000.00
71	021510200200	451-0600	FADAMA PROJECT	450,000.00	2,000,000.00	1,550,000.00
72	021510200400	459-5900	STATE COMMITTEE ON FOOD AND NUTRITION (UNICEF ASSISTED)	550,000.00	5,653,802.88	5,103,802.88
73	021510900100	458-0800	FORESTRY DEPARTMENT	320,000.00	2,000,000.00	1,680,000.00
74	021511000100	451-0300	FOUNTAIN AGRIC MARKETING AGENCY	1,320,000.00	4,800,000.00	3,480,000.00
75	022000100100	453-0400	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	55,073,500.00	60,000,000.00	4,926,500.00
76	022000200100	453-0403	DEBT MANAGEMENT OFFICE	2,760,000.00	3,401,690.17	641,690.17
77	022000300100	459-3104	BUDGET DEPARTMENT	2,970,000.00	6,500,000.00	3,530,000.00
78	022000400100	453-0405	EXPENDITURE DEPARTMENT	4,200,000.00	5,669,483.62	1,469,483.62
79	022000500100	453-0406	STATE FINANCES DEPARTMENT	3,000,000.00	5,669,483.62	2,669,483.62
80	022000100300	459-5903	STATE FISCAL EFFICIENCY UNIT	3,000,000.00	5,000,000.00	2,000,000.00
81	022000600100	459-5200	CENTRAL INTERNAL AUDIT OFFICE	8,120,000.00	10,000,000.00	1,880,000.00
82	022000700100	459-3600	OFFICE OF THE ACCOUNTANT GENERAL	42,028,000.00	48,016,901.70	5,988,901.70
83	022000700200	459-3602	MAIN ACCOUNTS DEPARTMENT (AG's OFFICE)	3,000,000.00	5,000,000.00	2,000,000.00
84	022000700800	459-3608	FUND MANAGEMENT (AG's OFFICE)	2,900,000.00	3,000,000.00	100,000.00
85	022000700300	459-3601	CENTRAL PAY OFFICE	2,015,000.00	5,000,000.00	2,985,000.00
86	022000700400	459-3603	PROJECT FINANCE MANAGEMENT UNIT (PFMU)	720,000.00	2,834,741.81	2,114,741.81
87	022000700500	459-3604	IPSAS STEERING COMMITTEE	1,440,000.00	5,000,000.00	3,560,000.00
88	022000700600	459-3606	STATE INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM (SIFMIS)	2,550,000.00	5,000,000.00	2,450,000.00

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
89	022000700700	459-3607	MANAGEMENT SERVICE DEPT. (AG)	2,400,000.00	5,000,000.00	2,600,000.00
90	022000800100	459-3800	INTERNAL REVEUNE SERVICE	74,981,579.63	150,000,000.00	75,018,420.37
91	022000800200	459-3109	SUSTAINABLE IGR COMMITTEE	3,080,000.00	6,123,042.31	3,043,042.31
92	022200100100	452-0100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	4,500,000.00	7,071,173.79	2,571,173.79
93	022200100200	459-3101	MULTI LATERAL DEPARTMENT	440,000.00	4,500,000.00	4,060,000.00
94	022200100300	453-0401	STATE REVENUE AND INVESTMENT COMMITTEE	2,040,000.00	3,571,774.68	1,531,774.68
95	022200100500	453-0700	EKITI STATE ENTERPRISES DEVELOPMENT AGENCY	1,540,000.00	3,834,741.81	2,294,741.81
96	022200100600	454-0300	MULTI PURPOSE CREDIT AGENCY	1,100,000.00	3,000,000.00	1,900,000.00
97	022200900100	459-4200	PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT	275,000.00	2,000,000.00	1,725,000.00
98	022700100200	454-0100	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	1,200,000.00	3,968,638.53	2,768,638.53
99	022700500100	454-0200	JOB CREATION AND EMPLOYMENT AGENCY	1,320,000.00	3,834,741.81	2,514,741.81
100	022700600100	459-3500	STATE GOVERNANCE AND CAPACITY BUILDING	600,000.00	2,500,000.00	1,900,000.00
101	022800700100	459-1503	BUREAU OF INFORMATION, COMMUNICATION AND TECHNOLOGY (ICT)	1,861,200.00	4,000,000.00	2,138,800.00
102	022905300100	454-1200	DEPARTMENT OF PUBLIC TRANSPORTATION	572,000.00	1,466,182.38	894,182.38
103	022905500100	454-1100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	2,200,000.00	3,061,521.15	861,521.15
104	023100300100	454-0600	EKITI STATE ELECTRICITY BOARD	34,853,068.00	40,000,000.00	5,146,932.00
105	023305100100	452-0300	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	1,000,000.00	3,000,000.00	2,000,000.00
106	023305100200	452-0102	MINERAL RESOURCES AND ENVIRONMENTAL COMMITTEE	1,000,000.00	3,000,000.00	2,000,000.00
107	023400100100	454-1000	MINISTRY OF WORKS AND TRANSPORT	3,264,000.00	9,071,173.79	5,807,173.79
108	023400200100	458-0500	OFFICE OF SURVEYOR -GENERAL OF THE STATE	600,000.00	3,000,000.00	2,400,000.00
109	023400400100	454-1400	EKITI STATE ROAD MAINTENMENT AGENCY (EKROMA)	3,080,000.00	5,102,535.26	2,022,535.26
110	023600100100	453-0300	TOURISM DEVELOPMENT AGENCY	1,500,000.00	3,551,267.63	2,051,267.63
111	023600400100	453-0200	COUNCIL FOR ART AND CULTURE	1,400,000.00	3,675,709.49	2,275,709.49

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
112	023600400200	453-0100	BUREAU OF TOURISM ART AND CULTURE	1,400,000.00	3,551,267.63	2,151,267.63
113	023800100100	459-3100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	5,280,000.00	10,205,070.51	4,925,070.51
114	023800100200	459-3105	BUDGET MONITORING COMMITTEE	2,736,250.00	5,000,000.00	2,263,750.00
115	023800100300	459-3112	BUDGET TRACKING AND AUTOMATION	550,000.00	6,000,000.00	5,450,000.00
116	023800100400	459-3116	HOME GROWN SCHOOL FEEDING (MB&EP)	1,233,000.00	2,000,000.00	767,000.00
117	023800100500	459-3103	DEVELOPMENT PLANNING AND STRATEGY COMMITTEE (MB&EP)	309,375.00	2,500,000.00	2,190,625.00
118	023800100600	459-3102	ECONOMIC DEVELOPMENT COUNCIL (MB&EP)	825,000.00	6,000,000.00	5,175,000.00
119	023800400100	459-3200	BUREAU OF STATISTICS	1,400,000.00	5,000,000.00	3,600,000.00
120	023800400200	459-3400	MILLENNIUM DEVELOPMENT GOALS (MDG) OFFICE	926,500.00	1,700,845.09	774,345.09
121	023800400300	459-3401	CGS TO LGAS TRACK (MDG)	2,200,000.00	2,551,267.63	351,267.63
122	023800400400	459-3402	DEVELOPMENT RELATIONS (MDGS)	600,000.00	1,020,507.05	420,507.05
123	025000100100	459-4000	FISCAL RESPONSIBILITY COMMISSION	2,100,000.00	5,669,483.62	3,569,483.62
124	025000100200	453-0402	FISCAL COMMITTEE SECRETARIAT	10,800,000.00	12,854,647.97	2,054,647.97
125	025210200100	454-0800	EKITI STATE WATER CORPORATION	4,500,000.00	10,000,000.00	5,500,000.00
126	025210300100	454-0900	RURAL WATER SUPPLY AND SANITATION AGENCY	660,000.00	3,000,000.00	2,340,000.00
127	025300100100	458-0100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	3,900,000.00	9,071,173.79	5,171,173.79
128	025300100200	458-0102	PHYSICAL PLANNING AND DEVELOPMENT MATTERS (MINISTRY OF LANDS)	600,000.00	2,000,000.00	1,400,000.00
129	025301000100	458-0200	STATE HOUSING CORPORATION	1,416,893.50	5,000,000.00	3,583,106.50
130	025305200100	458-0300	PLANNING PLANNING PERMIT AGENCY	720,000.00	2,000,000.00	1,280,000.00
131	025305600100	458-0600	URBAN RENEWAL AGENCY (CAPITAL URBAN DEVELOPMENT AUTHORITY)	900,000.00	2,737,930.42	1,837,930.42
132	026100100100	454-0500	MINISTRY OF PUBLIC UTILITIES	8,772,000.00	20,000,000.00	11,228,000.00
133	23100300200	454-0601	MONITORING OF GOVT. HOUSE PREMISES/TOWN ELECT.	550,000.00	3,000,000.00	2,450,000.00
134	026100100200	459-4300	UTILITY SERVICE DEPARTMENT	1,100,000.00	6,000,000.00	4,900,000.00

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S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
135	023800100300	459-3115	ACTIVITIES OF THE NATIONAL CASH TRANSFER OFFICE	550,000.00	2,000,000.00	1,450,000.00
136	052100100200	459-3114	DEVELOPMENT PARTNERS AND AIDS COORDINATION (MBEP)	550,000.00	3,000,000.00	2,450,000.00
137	022000300100	459-3113	MEDIUM TERM EXPENDITURE FRAMEWORK	1,100,000.00	4,000,000.00	2,900,000.00
			<b>TOTAL ECONOMIC SECTOR</b>	<b>349,871,866.13</b>	<b>618,068,788.94</b>	<b>268,196,922.81</b>
			<b>SOCIAL SECTOR</b>			
138	051305100100	457-0400	YOUTH DEVELOPMENT	1,540,000.00	2,551,267.63	1,011,267.63
139	051305200100	459-3110	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO)	825,000.00	5,000,000.00	4,175,000.00
140	051400100100	457-0600	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	5,000,000.00	10,037,277.06	5,037,277.06
141	051400200200	457-0700	WOMEN DEVELOPMENT CENTRE, IGEDE-EKITI (WOMENT AFFAIRS)	74,250.00	566,948.36	492,698.36
142	051405500100	457-0601	STATE CHILD'S RIGHT IMPLEMENTATION AND MONITORING COMMITTEE (WOMEN AFFAIRS)	755,750.00	1,530,760.58	775,010.58
143	051700100100	455-0100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	3,200,000.00	7,000,000.00	3,800,000.00
144	051700300100	455-0400	STATE UNIVERSAL BASIC EDUCATION BOARD	20,483,500.00	36,000,000.00	15,516,500.00
145	051700800100	455-0800	EKITI STATE LIBRARY BOARD	1,800,000.00	3,000,000.00	1,200,000.00
146	051700900100	455-0106	MONITORING OF PUBLIC SCHOOLS	1,200,000.00	2,721,352.14	1,521,352.14
147	051705400100	455-0700	STATE TEACHING SERVICE COMMISSION	13,200,000.00	20,000,000.00	6,800,000.00
148	051705500100	455-0500	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	400,000.00	1,700,000.00	1,300,000.00
149	051705500200	455-0600	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	440,000.00	1,700,000.00	1,260,000.00
150	051705500300	452-0101	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE, IJERO-EKITI	900,000.00	1,700,845.09	800,845.09
151	051705600100	455-0300	STATE SCHOLARSHIP BOARD	440,000.00	3,401,690.17	2,961,690.17
152	051705600200	455-0900	EDUCATION TRUST(ENDOWMENT) FUND	1,200,000.00	2,551,267.63	1,351,267.63
153	052100100100	456-0100	MINISTRY OF HEALTH	2,000,000.00	9,000,000.00	7,000,000.00
154	052100200100	456-0103	SHIC (MINISTRY OF HEALTH)	500,000.00	2,000,000.00	1,500,000.00

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
155	052100100400	456-0104	MAINTENANCE OF HEALTH DATA BANK	500,000.00	2,000,000.00	1,500,000.00
156	052100100200	456-0700	EKITI STATE AIDS CONTROL AGENCY	1,800,000.00	3,061,521.15	1,261,521.15
157	052100300100	456-0400	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	2,420,000.00	6,000,000.00	3,580,000.00
158	052110200100	456-0600	HOSPITAL MANAGEMENT BOARD	2,900,000.00	8,504,225.43	5,604,225.43
159	052110200200	456-0602	MEDICAL MISSION (HMB)	550,000.00	2,000,000.00	1,450,000.00
160	052111300100	456-0500	CENTRAL MEDICAL STORE	506,000.00	1,500,000.00	994,000.00
161	053500100100	458-0700	MINISTRY OF ENVIRONMENT	4,560,000.00	7,000,000.00	2,440,000.00
162	053501600100	458-0900	STATE ENVIRONMENTAL PROTECTION AGENCY	600,000.00	1,700,845.09	1,100,845.09
163	053505300100	458-1000	EKITI STATE WASTE MANAGEMENT BOARD	3,488,333.41	7,754,627.37	4,266,293.96
164	053505500100	458-0701	MONTHLY SANITATION EXERCISE	3,500,000.00	5,803,380.34	2,303,380.34
165	053905100100	457-0500	EKITI STATE SPORT COUNCIL	2,900,000.00	7,000,000.00	4,100,000.00
166	0505100100100	459-1300	MINISTRY FOR LOCAL GOVERNMENT, COMMUNITY DEVELOPMENT AND CHIEFTANCY AFFAIRS-STATE	1,600,000.00	6,000,000.00	4,400,000.00
167	0505100100100	459-1301	COMMUNITY DEVELOPMENT	600,000.00	1,585,460.29	985,460.29
168	0505100200100	459-1400	CHIEFTANCY AFFAIRS	2,400,000.00	3,968,638.53	1,568,638.53
169	0514000100200	457-0607	GOVT. PUPILS IN CHILDREN HOME NUR/PRY SCHOOL	600,000.00	3,000,000.00	2,400,000.00
170	0517005400200	455-0701	TEACHING SERVICE COMMISSION LOANS BOARD	500,000.00	2,000,000.00	1,500,000.00
171	0517003000101	455-0401	SUBEB STAFF HOUSING LOANS BOARD	500,000.00	2,000,000.00	1,500,000.00
172	0505100300100	459-1401	EKITI STATE COUNCIL OF OBAS	10,968,416.00	14,000,000.00	3,031,584.00
			<b>TOTAL SOCIAL SECTOR</b>	<b>94,851,249.41</b>	<b>195,340,106.86</b>	<b>100,488,857.45</b>
			<b>REGIONAL SECTOR</b>			
173	045102100200	459-4400	SERVE-EKS	880,000.00	1,530,760.58	650,760.58
174	045102100300	459-4401	SERVE-EKS STEERING COMMITTEE	110,000.00	510,253.53	400,253.53

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
			<b>TOTAL REGIONAL SECTOR</b>	<b>990,000.00</b>	<b>2,041,014.11</b>	<b>1,051,014.11</b>
			<b>LAW AND JUSTICE SECTOR</b>			
175	032600100100	459-0100	MINISTRY OF JUSTICE	5,600,000.00	7,205,070.51	1,605,070.51
176	032600700200		NEWLY CREATED MDAs	-	10,813,765.73	10,813,765.73
177	032600700200	459-5700	OFFICE OF PUBLIC DEFENDER	1,500,500.00	5,200,000.00	3,699,500.00
178	032600700300	459-0103	PUBLIC COMPLAINT COMMISSION	500,000.00	2,000,000.00	1,500,000.00
179	012500100300	459-0415	GOVERNMENT ASSET UNIT	600,000.00	2,500,000.00	1,900,000.00
			<b>TOTAL LAW AND JUSTICE SECTOR</b>	<b>8,200,500.00</b>	<b>27,718,836.24</b>	<b>17,618,336.24</b>
			<b>SUMMARY</b>			
			<b>ADMINISTRATIVE SECTOR</b>	<b>2,066,692,164.86</b>	<b>2,765,574,135.75</b>	<b>698,881,970.89</b>
			<b>ECONOMIC SECTOR</b>	<b>349,871,866.13</b>	<b>618,068,788.94</b>	<b>268,196,922.81</b>
			<b>SOCIAL SECTOR</b>	<b>94,851,249.41</b>	<b>195,340,106.86</b>	<b>100,488,857.45</b>
			<b>REGIONAL SECTOR</b>	<b>990,000.00</b>	<b>2,041,014.11</b>	<b>1,051,014.11</b>
			<b>LAW AND JUSTICE SECTOR</b>	<b>8,200,500.00</b>	<b>27,718,836.24</b>	<b>17,618,336.24</b>
			<b>TOTAL</b>	<b>2,520,605,780.40</b>	<b>3,608,742,881.90</b>	<b>1,086,237,101.50</b>

**NOTE 13: TRANSFER TO OTHER FUNDS**

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
			<b>ADMINISTRATIVE SECTOR</b>			
1	012500500100	459-2300	OFFICE OF ESTABLISHMENT AND TRAINING	66,317,100.00	157,340,000.00	91,022,900.00
2	011200400100	459-2200	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	20,669,483.62	20,669,483.62
3	012300100100	457-0100	MINISTRY OF INFORMATION, SOCIAL DEVELOPMENT, SPORTS AND CULTURE	-	20,441,502.49	20,441,502.49
4	011100100100	459-0400	GENERAL ADMINISTRATION DEPARTMENT	187,562,500.00	338,754,232.64	151,191,732.64
5	011101300200	459-5100	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT	433,753,623.85	1,110,389,672.35	676,636,048.50
6	011100800100	458-1200	EKITI STATE EMERGENCY MANAGEMENT AGENCY(SEMA)	11,500,000.00	20,000,000.00	8,500,000.00
7	011200300100	459-2100	HOUSE OF ASSEMBLY	23,000,078.00	221,775,662.59	198,775,584.59
8	014000100100	459-2800	STATE AUDITOR-GENERAL'S OFFICE	2,462,500.00	20,000,000.00	17,537,500.00
9	014000100300	459-2900	STATE AUDITOR-GENERAL FOR LOCAL GOVERNMENT	340,000.00	5,000,000.00	4,660,000.00
10	011103800100	459-1800	CHRISTIAN PILGRIMS BOARD	-	20,000,000.00	20,000,000.00
11	011103700100	459-1900	MUSLIM PILGRIMS BOARD	-	20,000,000.00	20,000,000.00
12	014700100100	459-3900	CIVIL SERVICE COMMISSION	5,100,000.00	6,000,000.00	900,000.00
13	011103400200	459-4500	OFFICE OF PUBLIC DEFENDER	-	10,000,000.00	10,000,000.00
			<b>TOTAL ADMINISTRATIVE SECTOR</b>	<b>730,035,801.85</b>	<b>1,970,370,553.69</b>	<b>1,240,334,751.84</b>
			<b>ECONOMIC SECTOR</b>			
14	23600400200		BUREAU OF TOURISM, ARTS AND CULTURE		5,000,000.00	5,000,000.00
15	022000100100	453-0400	MINISTRY OF FINANCE	6,585,946,654.33	6,606,674,892.08	20,728,237.75
16	022200100100	453-0700	EKITI STATE ENTERPRISES DEVELOPMENT AGENCY	-	-	-
17	022000700100	459-3600	OFFICE OF THE ACCOUNTANT GENERAL	39,045,000.00	87,092,991.00	48,047,991.00
18	022700500100	454-0200	JOB CREATION AND EMPLOYMENT AGENCY	-	5,669,483.62	5,669,483.62
19	022800700200	459-1504	BUREAU OF COMMUNICATION TECHNOLOGY AND SOCIAL MEDIA	6,000,000.00	8,656,521.64	2,656,521.64



Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
20	023800100100	459-3100	MINISTRY OF BUDGET, ECONOMIC PLANNING AND SERVICE DELIVERY	53,244,350.00	75,009,983.62	21,765,633.62
21	022905500100	454-1100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	19,575,000.00	40,000,000.00	20,425,000.00
22	023800400100	459-3200	BUREAU OF STATISTICS	-	10,000,000.00	10,000,000.00
23	025210200100	454-0800	EKITI STATE WATER CORPORATION	50,000,000.00	100,000,000.00	50,000,000.00
24	025300100100	458-0101	MINISTRY OF LANDS, HOUSING AND URBAN DEVT.	13,200,000.00	16,600,000.00	3,400,000.00
			<b>TOTAL ECONOMIC SECTOR</b>	<b>6,767,011,004.33</b>	<b>6,954,703,871.96</b>	187,692,867.63
			<b>SOCIAL SECTOR</b>			
25	051700100100	455-0100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	1,773,171,637.40	1,832,479,846.78	59,308,209.38
26	051705300100	455-0500	BOARD OF TECHNICAL AND VOCATIONAL EDUCATION	9,123,750.00	60,000,000.00	50,876,250.00
27	051705500200	455-0600	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	-	35,169,483.62	35,169,483.62
28	052100100100	456-0100	MINISTRY OF HEALTH	60,000,000.00	80,000,000.00	20,000,000.00
29	051705600100	455-0300	EKITI STATE SCHOLARSHIP BOARD	227,231,145.00	353,577,500.00	126,346,355.00
30	053500100100	458-0700	MINISTRY OF ENVIRONMENT	19,050,000.00	25,000,000.00	5,950,000.00
31	053505300100	458-1000	EKITI STATE WASTE MANAGEMENT BOARD	115,945,500.00	119,556,000.00	3,610,500.00
32	051400100100	457-0600	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	52,334,875.00	130,789,000.00	78,454,125.00
33	051300100100	457-0400	YOUTH DEVELOPMENT	4,200,000.00	12,699,100.00	8,499,100.00
34	053905100200	457-0500	SPORTS COUNCIL	3,000,000.00	19,691,050.50	16,691,050.50
35	051700300100	455-0400	SUBEB	-	2,000,000.00	2,000,000.00
			<b>TOTAL SOCIAL SECTOR</b>	<b>2,264,056,907.40</b>	<b>2,670,961,980.90</b>	406,905,073.50
			<b>REGIONAL SECTOR</b>			
36	045102100200	459-4400	SERVE-EKS	-	-	-
			<b>TOTAL REGIONAL SECTOR</b>	<b>-</b>	<b>-</b>	<b>-</b>

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	ADMIN CODE	HEAD	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
			LAW AND JUSTICE SECTOR			
37		433125	MINISTRY OF JUSTICE	365,595,500.00	590,423,496.94	224,827,996.94
			TOTAL LAW AND JUSTICE SECTOR	365,595,500.00	590,423,496.94	224,827,996.94
			SUMMARY			
			ADMINISTRATIVE SECTOR	730,035,801.85	1,970,370,553.69	1,240,334,751.84
			ECONOMIC SECTOR	6,767,011,004.33	6,954,703,871.96	187,692,867.63
			SOCIAL SECTOR	2,264,056,907.40	2,670,961,980.90	406,905,073.50
			REGIONAL SECTOR	-	-	-
			LAW AND JUSTICE SECTOR	365,595,500.00	590,423,496.94	224,827,996.94
			TOTAL	10,126,699,213.58	12,186,459,903.49	2,059,760,689.91

			DRAWN DOWN FUND (RECURRENT)			
			STATE EDUCATION PROGRAMME INVESTMENT PROJECT (SEPIP)	401,317,661.00		
			YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO)	115,291,299.17		
			3RD NATIONAL URBAN WATER SECTOR REFORM PROJECT (3RD NUWRP)	1,570,730,284.04		
			CONDITIONAL CASH TRANSFER	28,417,990.93		
			TOTAL	2,115,757,235.14		
			GRAND TOTAL	12,242,456,448.72		

**NOTE 14: SUBVENTION/GRANTS TO TERTIARY INSTITUTIONS AND PARASTATALS**

S/NO	ADMIN CODE	HEAD	TETIARY INSTITUTIONS/PARASTALTALS	ACTUAL	BUDGET	VARIANCE
				₦	₦	₦
1	012300200100	457-0102	MINISTRY OF INFORMATION, YOUTH AND SPORT (CIVIC ORIENTATION)	5,280,000.00	11,699,924.35	6,419,924.35
2	012400400100	457-0415	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	6,999,996.00	8,164,056.11	1,164,060.11
3	012400400200	459-2303	NIGERIAN LEGION	2,100,000.00	2,700,000.00	600,000.00
4	031800100100	459-0200	THE JUDICIARY	948,216,152.00	1,218,216,870.34	270,000,718.34
5	031801100100	459-0300	JUDICIAL SERVICE COMMISSION	65,191,992.00	110,937,887.83	45,745,895.83
6	051701800100	455-1200	COLLEGE OF EDUCATION - IKERE EKITI	2,744,703,000.00	4,208,921,949.61	1,464,218,949.61
7	051702100100	455-1000	EKITI STATE UNIVERSITY	7,306,212,296.00	7,191,125,264.12	(115,087,031.88)
8	052102600100	456-0300	EKITI STATE UNIVERSITY TEACHING HOSPITAL	2,751,774,736.48	3,200,000,000.00	448,225,263.52
9	052110600100	456-0200	COLLEGE OF HEALTH TECHNOLOGY	432,850,754.79	480,227,478.69	47,376,723.90
10	053905100200	457-0405	EKITI UNITED FOOTBALL CLUB	45,600,000.00	64,600,000.00	19,000,000.00
11	014700300100	434-004	10% IGR CONTRIBUTION TO LOCAL GOVT.	-	362,493,516.38	362,493,516.38
			<b>TOTAL</b>	<b>14,308,928,927.27</b>	<b>16,859,086,947.43</b>	<b>2,550,158,020.16</b>

**NOTE 15: SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (PPE)**

	LAND & BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT	OFFICE EQUIPMENT	FURNITURES & FITTINGS	TOTAL
DEPRECIATION RATE	5%	5%	10%	20%	25%	20%	
	₦	₦	₦	₦	₦	₦	₦
COST AS AT 1/1/18	641,662,390.40	1,723,557,750.13	138,392,326.09	717,334,681.97	79,346,602.50	70,266,830.00	<b>3,370,560,581.09</b>
ADDITION (JAN-DEC)	2,891,436,122.03	10,227,660,686.55	76,708,000.00	540,804,116.09	1,330,950,433.15	745,234,132.74	<b>15,812,793,490.56</b>
DISPOSAL	-	-	-	-	-	-	-
TRANSFER/ADJUSTMENT	-	-	-	-	-	-	-
<b>COST AS AT 31/12/18</b>	<b>3,533,098,512.43</b>	<b>11,951,218,436.68</b>	<b>215,100,326.09</b>	<b>1,258,138,798.06</b>	<b>1,410,297,035.65</b>	<b>815,500,962.74</b>	<b>19,183,354,071.65</b>
<b>DEPRECIATION:</b>							-
DEPRECIATION AS AT 1/1/18	32,083,119.52	86,177,887.51	13,839,232.61	143,466,936.39	19,836,650.63	14,053,366.00	<b>309,457,192.65</b>
CHARGE FOR THE YEAR	<b>176,654,925.62</b>	<b>597,560,921.83</b>	<b>21,510,032.61</b>	<b>251,627,759.61</b>	<b>352,574,258.91</b>	<b>163,100,192.55</b>	<b>1,563,028,091.14</b>
DISPOSAL	-	-	-	-	-	-	-
TRANSFER/ADJUSTMENT	-	-	-	-	-	-	-
<b>ACCUMULATED DEP. AS AT 31/12/18</b>	<b>208,738,045.14</b>	<b>683,738,809.34</b>	<b>35,349,265.22</b>	<b>395,094,696.01</b>	<b>372,410,909.54</b>	<b>177,153,558.55</b>	<b>1,872,485,283.79</b>
<b>NET BOOK VALUE (31/12/18)</b>	<b>3,324,360,467.29</b>	<b>11,267,479,627.34</b>	<b>179,751,060.87</b>	<b>863,044,102.05</b>	<b>1,037,886,126.11</b>	<b>638,347,404.19</b>	<b>17,310,868,787.86</b>

**NOTE 16: CAPITAL EXPENDITURE THAT CANNOT BE CLASSIFIED INTO PPE**

S/NO	DETAILS	EXECUTING MDAs	ACTUAL	BUDGET	VARIANCE
			₦	₦	₦
1	Outstanding due to Soft Alliance on the State e-payroll	Accountant General's Office	44,770,442.40	250,000,000.00	205,229,557.60
2	Two years rent for Children Recreation Centre.	Min. of Women Affair	1,600,000.00	5,000,000.00	3,400,000.00
3	2018 International women's day Celebration	Min. of Women Affair	168,000,000.00		
4	Production of Customised Super Print (Ankara)	Min. of Women Affair	60,000,000.00		
5	Provision of Bio-Metric data base for women trade group	Min. of Women Affair	7,750,000.00	320,000,000.00	75,750,000.00
6	Reporting of Gender Based violence prohibition law.	Min. of Women Affair	500,000.00		
7	16-day activism against gender base violence	Min. of Women Affair	8,000,000.00		
8	Updating of Service Management in School under the enhance school data bank (EMIS)	Min. of Education	22,825,000.00	70,000,000.00	47,175,000.00
9	Consultancy to SIEC to conduct pre-election voter's education	EKSIEC	36,000,000.00	-	
10	Litigation arising from Dec. 2017 Local Govt. Election	EKSIEC	10,000,000.00	150,000,000.00	104,000,000.00
11	payment for Howard for survey of six difference job.	Survyeor General	1,500,000.00	11,500,000.00	10,000,000.00
12	Publication of "Ekiti under my watch" by Abidaksidea International Ltd	Govt. House and Protocol	9,800,000.00	20,000,000.00	10,200,000.00
13	Decoration of Government House	Govt. House and Protocol	79,430,954.50		
14	Suspected Lasser fever outbreak	Min. of Health	1,000,000.00	20,000,000.00	19,000,000.00
15	Measles Vaccination campain	Primary Health Care	1,500,000.00	5,000,000.00	3,500,000.00
16	Quaterly Task Force Meeting on Polio Eradication and Routine Immunization	Primary Health Care	300,250.00	1,000,000.00	699,750.00

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

17	Effective Implementation of devolution Exercise in the State, by Executive Secretary	Primary Health Care	10,396,320.00	35,000,000.00	24,603,680.00
18	Sensitization programme on comm. Paticipation Developmnet in all local Govt.	Min. of Local Govt.	12,103,000.00	15,000,000.00	2,897,000.00
19	Fuelling and Maintenance of Street light	Electricity Board	8,628,000.00	100,000,000.00	91,372,000.00
20	Claimant of land Acquired	Housing and Urban Development	12,636,939.00	140,000,000.00	127,363,061.00
21	Printing of Certificate of No Objection and Payment Counterpart fund to EKRUWASSA, STWSP, and Donor Support.	Bureau of Public Procurement	2,000,000.00	3,000,000.00	1,000,000.00
22		Min. of Budget	53,600,000.00		
23	GCC Fund to STWSP	Min. of Budget	20,000,000.00	2,000,000,000.00	1,900,800,000.00
24	Counterpart fund for EKRUWASSA, STWSP donor support	Min. of Budget	17,000,000.00		
25	2017 Counterpart fund for EKRUWASSA	Min. of Budget	6,600,000.00		
26	Compilation And Documentation of 2018 Annual Capital Project Performance Appraisal report	Min. of Budget	2,000,000.00		
27	Cash Assistance to less Privilegde	Bureau of productivity and empowerment	269,408,000.00		
28	Social Security Stipend to beneficiary and Monitoring	Bureau of productivity and empowerment	257,902,300.00	765,000,000.00	84,226,290.00
29	Processing of application of 40,000 Unemployed Youth	Bureau of productivity and empowerment	105,000,000.00		
30	Transportation fare and Logistic to Pensioners	Bureau of productivity and empowerment	48,463,410.00		
	<b>TOTAL</b>		<b>1,278,714,615.90</b>	<b>3,910,500,000.00</b>	<b>2,711,216,338.60</b>

**NOTE 17 : RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31ST DECEMBER, 2018**

S/NO	BANK	ACCOUNT NAME	AMOUNT
			₦
1	ACCESS	CAPITAL I	2,053,815.32
2	ACCESS	VAT	363,451,753.65
3	ACCESS	LEGAL FEES	23,993,299.53
4	ACCESS	TRAFFIC CONTROL	1,080,928.74
5	DIAMOND	L.G COMM DEVELOPMENT	1,070,781.29
6	DIAMOND	EKS COMM DEVELOPMENT	1,102,831.23
7	DIAMOND	RESERVE FUND A\C	420,836.73
8	DIAMOND	LEGAL FEES	550,753.58
9	ECO	EKSG RESERVE	164,581,218.23
10	ECO	EKSG SEVERANCE PACKAGE	201,337,657.64
11	ECO	PARIS CLUB REFUND	2,934,271,861.44
12	HERITAGE	COMM DEVELOPMENT	29,739,607.08
13	FCMB	B .S RESPONS. ACCT	97,062.50
14	FCMB	SURE-P	3,303,332.30
15	FCMB	SPECIAL PROJECT	629,501.26
16	FIDELITY	TESCOM	854,156.52
17	FIRST BANK	PLATE NUMBER	9,553,725.20
18	FIRST BANK	Agric Credit Scheme	33,032,651.95
19	GTB	OTHER CHARGES	6,383.76
20	POLARIS	OTHER CHARGES	39,974,646.08
21	POLARIS	CIVIL SERVANT SALARY	21,791,268.22
22	POLARIS	EKSG SPECIAL FUND	6,896,298.33

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	BANK	ACCOUNT NAME	AMOUNT
			₦
23	POLARIS	FAAC / CRF	121,336,637.05
24	POLARIS	LAPTOP REPAYMENT	2,362,476.62
25	POLARIS	E-PAYROLL	30,367,961.85
26	POLARIS	BACK DUTY ASSES.	19,609.69
27	POLARIS	BOND PROCEED	1,290.83
28	STANBIC	CAPITAL	19,262.04
29	STANBIC	LOCK UP SHOP	3,471,249.24
30	STERLING	RESERVED FUND ACCT	17,649,821.26
31	STERLING	CSS SALARY REFUND	50,158,763.63
32	STERLING	FORESTRY REGENERATION	588,405.50
33	STERLING	TECHNICAL COLL. DEV.	1,375,102.00
34	STERLING	SOCIAL SEC. E-PYMT	21,976,454.00
35	STERLING	SOCIAL SECURITY INITIATIVE	101,872,119.00
36	STERLING	SEPIP	343,215.65
37	STERLING	SECONDARY EDU. DEV.	240,612,472.51
38	STERLING	PRIMARYARY EDU. DEV.	195,909,378.82
39	UBA	CIVIL SERVANT SALARY	4,546,944.04
40	UBA	CAPITAL	424,163.92
41	UBA	OTHER CHARGES	291,936.55
42	UBA	FURNITURE ALLOWANCE	1,021,560.48
43	UBA	CRF	280,756.71
44	UNION	CAPITAL	65,301.59
45	UNION	LAPTOP REPAYMENT	298,164.64
46	UNION	RENT	360,301.50



Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	BANK	ACCOUNT NAME	AMOUNT
			₦
47	UNITY	UNSERVICEABLE VEHICLES	1,221,508.43
48	UNITY	FERTILIZER	2,998,989.98
49	UNITY	CAPITAL	-
50	WEMA	CAPITAL	3,463,993.66
51	WEMA	CAPITAL DEV. FUND	3,735,823.72
52	WEMA	EKSG REMMITTANCE	2,715,535.88
53	WEMA	DIVIDEND	50,113,829.05
54	WEMA	INTEREST	403,914.86
55	WEMA	RENT OF GOVT. QUARTERS	360,301.50
56	WEMA	PROCEED FROM SHARES	1,463,430.58
57	WEMA	PTF MOTOR CYCLE LOAN	263,307.16
58	WEMA	TIPPER HAULAGE	5,002,368.26
59	WEMA	SEPIP	102,264,791.49
60	WEMA	OJA-OBA MODERN MARKET	17,258,130.00
61	WEMA	CONSOL. DEBT SERVICE	38,068,634.83
62	WEMA	STOMACH INFRASTR.	27,715,129.14
63	WEMA	CONTINGENCY	2,330,258.81
64	ACCESS	IGR EXPENDITURE	17,299,602.98
65	DIAMOND	IGR EXPENDITURE	2,697,792.83
66	HERITAGE	IGR EXPENDITURE	51,020,391.13
67	FCMB	IGR EXPENDITURE	407,882.74
68	FIDELITY	IGR EXPENDITURE	21,515.86
69	FIRST BANK	IGR EXPENDITURE	12,096,067.04
70	GTB	IGR EXPENDITURE	17,702.03

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	BANK	ACCOUNT NAME	AMOUNT
			₦
71	KEYSTONE	IGR EXPENDITURE	223,749.16
72	POLARIS	IGR EXPENDITURE	6,305,532.68
73	STANBIC	IGR EXPENDITURE	25,350.60
74	STERLING	IGR EXPENDITURE	307,866,739.66
75	UBA	IGR EXPENDITURE	112,327.72
76	UNION	IGR EXPENDITURE	110,685,944.98
77	WEMA	IGR EXPENDITURE	98,519.43
78	ZENITH	IGR EXPENDITURE	23,998.72
	<b>TOTAL (A)</b>		<b>5,403,430,784.61</b>

**IGR COLLECTION ACCOUNTS BALANCES AS AT 31ST DECEMBER, 2018**

S/NO	BANK	ACCOUNT NAMES	ACCOUNT NO
1	FIRST BANK	PayDirect Collection	143,125,227.83
2	ECO BANK	PayDirect Collection	8,882,205.68
3	POLARIS	PayDirect Collection	1,682,886.16
4	FIDELITY	PayDirect Collection	3,059,481.03
5	UNION	PayDirect Collection	100.00
6	ZENITH	PayDirect Collection	-
7	UBA	PayDirect Collection	640,897.24
8	HERITAGE	PayDirect Collection	5,748,374.78
9	STANBIC	PayDirect Collection	3,403,028.74
10	KEYSTONE	PayDirect Collection	8,981,457.31
11	STERLING	PayDirect Collection	1.00

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

S/NO	BANK	ACCOUNT NAME	AMOUNT
			<b>₦</b>
12	FCMB	PayDirect Collection	204,771,359.27
13	DIAMOND	PayDirect Collection	469,425.44
14	ACCESS	PayDirect Collection	11,162,825.43
15	WEMA	PayDirect Collection	474,087.95
16	ACCESS	Consolidated Revenue	250,000.01
17	FBN	ESVL Road Taxes	33,076,073.49
18	POLARIS	IGR Collection	5,636,992.48
19	FBN	IGR Consolidated	4,375.00
20	ACCESS	Drivers Licence	25,353,540.05
	<b>TOTAL (B)</b>		<b>456,722,338.89</b>

**RECONCILED CASH BOOK BALANCES OF MDAs AS AT 31/12/18**

S/NO	BANK	ACCOUNT NAME	AMOUNT
			<b>₦</b>
1	EDUCATION TRUST FUND		67,619,368.88
2	PROJECT FUND MANAGEMENT UNIT		6,023,465,469.53
	<b>TOTAL [C]</b>		<b>6,091,084,838.41</b>
	<b>TOTAL CASH BOOK BALANCES (A+B+C)</b>		<b>11,951,237,961.91</b>

**NOTE 18 : INVENTORIES**

S/NO	BANK	2018	2017
		₦	₦
1	ENGINEERING STORES	-	-
2	MEDICAL STORES	-	-
3	INDUSTRIAL/CHEMICAL STORE	-	-
4	FUEL AND LUBRICANTS	-	-
5	AGRICULTURAL INPUTS	-	-
6	SCHOLASTIC MATERIALS	-	-
7	STATIONERY STORES	-	-
8	BUILDING MATERIALS	-	-
	<b>TOTAL</b>	-	-

**NOTE 19: RECEIVABLES**

S/NO	BANK	2018	2017
		₦	₦
1	WEMA SHARES	48,386,883.92	48,825,053.49
2	ADVANCES	3,990,816,911.56	3,978,586,323.98
	<b>TOTAL</b>	<b>4,039,203,795.48</b>	<b>4,027,411,377.47</b>

**NOTE 20: PREPAYMENTS/ARREARS OF REVENUE**

S/NO	BANK	2018	2017
		₦	₦
1	PREPAYMENTS	-	-
2	ARREARS OF REVENUE	-	-
	<b>TOTAL</b>	-	-

**NOTE 21: BOND SINKING FUND ACCOUNT**

DETAILS	FIRST TRANCHE	SECOND TRANCHE	TOTAL
	₦	₦	₦
<b>INFLOWS:</b>			
Receipts from State Government	33,364,533,000.00	6,113,327,000.00	39,477,860,000.00
Investment Income	1,122,628,000.00	123,064,000.00	1,245,692,000.00
<b>TOTAL INFLOW</b>	<b>34,487,161,000.00</b>	<b>6,236,391,000.00</b>	<b>40,723,552,000.00</b>
<b>OUTFLOWS:</b>			
Principal Repayment	20,000,001,000.00	-	20,000,001,000.00
Payment to Bond Holders	12,498,258,000.00	5,803,261,000.00	18,301,519,000.00
Coupon Payment	-	-	-
Consultants Fee	450,558,000.00	10,436,000.00	460,994,000.00
Registrars Fees	16,807,000.00	-	16,807,000.00
Management Fees	120,097,000.00	15,296,000.00	135,393,000.00
Trusteeship Fees	147,000,000.00	65,627,000.00	212,627,000.00
Reimbursable Fees	-	-	-
Bank Charges and Courier	8,000.00	91,000.00	99,000.00
<b>TOTAL OUTFLOW</b>	<b>33,232,729,000.00</b>	<b>5,894,711,000.00</b>	<b>39,127,440,000.00</b>
<b>BALANCE</b>	<b>1,254,432,000.00</b>	<b>341,680,000.00</b>	<b>1,596,112,000.00</b>

**NOTE**

Balance as at 31/12/17	2,561,428,000.00		
Addition	(965,316,000.00)		
Balance as at 31/12/18	1,596,112,000.00		

**NOTE 22: FIXED ASSETS; PROPERTY, PLANT AND EQUIPMENT (PPE)**

	LAND & BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT	OFFICE EQUIPMENT	FURNITURES & FITTINGS	TOTAL
<b>FIXED ASSETS - PPE</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
BALANCE B/FORWARD (AT COST)	641,662,390.40	1,723,557,750.13	138,392,326.09	717,334,681.97	79,346,602.50	70,266,830.00	3,370,560,581.09
ADDITION DURING THE YEAR	2,891,436,122.03	10,227,660,686.55	76,708,000.00	540,804,116.09	1,330,950,433.15	745,234,132.74	15,812,793,490.56
DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-
<b>BALANCE C/FORWARD</b>	<b>3,533,098,512.43</b>	<b>11,951,218,436.68</b>	<b>215,100,326.09</b>	<b>1,258,138,798.06</b>	<b>1,410,297,035.65</b>	<b>815,500,962.74</b>	<b>19,183,354,071.65</b>
<b>ACCUMULATED DEPRECIATION:</b>							
BALANCE B/FORWARD	32,083,119.52	86,177,887.51	13,839,232.61	143,466,936.39	19,836,650.63	14,053,366.00	309,457,192.66
ADDITION DURING THE YEAR	176,654,925.62	597,560,921.83	21,510,032.61	251,627,759.61	352,574,258.91	163,100,192.55	1,563,028,091.13
DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-
<b>BALANCE C/FORWARD</b>	<b>208,738,045.14</b>	<b>683,738,809.34</b>	<b>35,349,265.22</b>	<b>395,094,696.00</b>	<b>372,410,909.54</b>	<b>177,153,558.55</b>	<b>1,872,485,283.79</b>
<b>NET BOOK VALUE:</b>							
<b>AS AT 31/12/18</b>	<b>3,324,360,467.29</b>	<b>11,267,479,627.34</b>	<b>179,751,060.87</b>	<b>863,044,102.06</b>	<b>1,037,886,126.11</b>	<b>638,347,404.19</b>	<b>17,310,868,787.86</b>

**EKITI STATE OF NIGERIA**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOTE 41: SCHEDULE OF EXPENDITURE CAPTURED IN PPE**

S/NO	MDAs	CLASSIFICATION	DETAILS	AMOUNT	TOTAL
				₦	₦
1	MIN. OF WORKS	LAND AND BUILDING	Renovation of presidetial lodge	64,610,954.43	
			Construction of new Govts. Office	674,589,560.08	
			Construction of government house car park	5,745,912.13	
			Rehabilitation of VIP lodge	2,601,288.56	
			Construction of fence with gate	8,293,091.78	
			Construction of old garage car park	11,932,826.35	
			Renovation of high court road	101,539,937.98	
			Construction of speaker resident	178,065,998.59	
			Construction of car park Fajuyi	34,890,689.51	
			Demolition of Ojumose-Okesa Okeyinmi	28,410,385.05	
			Demolition of building at Ijoka	17,048,361.23	
			Construction of open shop at Okesa	35,519,695.13	
			Renovation of governor PA's lodge	4,529,595.00	
			Rehabilitation of Adetiloye hall	161,703,785.62	
			Construction of new high court	466,053,507.02	
			Construction of new ministry of finance	325,240,955.96	
			Construction of Govt. office internal road	175,000,000.00	
			Renovation of Finance & Admin Dept	4,876,720.47	

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

			Replacement of Oluyemi Kayode roof	1,618,800.00	
			Construction of car park	12,484,358.25	
			Rehabilitation of deputy Govts house linking GRA	3,041,120.25	
			Additional work on construction of new Govts house	81,145,351.50	
			Construction of car park at Govts house gate Ado	6,663,378.75	
			Construction of fence at D.Gov residence Ado	1,474,377.00	
			Balance on consultancy service on construction	16,139,879.60	
			Renovation of old Ministrry of Finance	32,412,956.15	
			Renovation of Divan Adesua bulding Ado	33,418,256.64	
			Renovation of the office Hill top bulding Ado	31,181,544.18	
			Renovation of scops lodge Ado	9,156,315.00	
			Renovation of old speaker lodge Ado Ekiti	41,532,579.84	
			Renovation of Comm. Of finance lodge Ado	19,530,872.95	
			Renovation of speakers boys quarters Ado	7,699,653.17	
			Renovation of speakers residence charlet Ado	6,927,595.55	
					2,605,080,303.72
		INFRASTRUCTURE	Procurement of additional 400pieces of led lamp	59,600,000.00	
			Construction of Hope Paper Mills and Federal Housing Road	50,000,000.00	
			Rehabilitation of Ado township	50,000,000.00	
			Dualization of Ilawe township	174,686,163.75	
			Construction of Adebayo -Ori- Apata- Nova Road	249,896,538.80	
			Construction of Overhead bridge	261,364,870.90	
			Dualization of Ijero Township	198,925,259.85	
			Extension of Ado-Ikere dual carriage way phase II	625,237,734.38	
			Fee for Consuitancy on Road project	19,712,749.06	
			Rehabilitation of Iropora-Epe-Araromi-Ijero	16,267,597.22	



Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

			Rehabilitation of Igbemo-Ilumoba road	27,717,746.74	
			Rehabilitation of Okemesi Osun Osun State border	98,303,144.62	
			Rehabilitation of Ifaki-Orin-Ido road	95,096,137.50	
			Construction of Overhead bridge/Fly over	531,671,580.52	
			Dualization of Imugbagba Odo-ado,	20,123,083.33	
			Dualization of Ise township	65,715,155.98	
			Dualization of Emure township	70,659,814.84	
			Consultancy fee on Road project	22,305,820.76	
			Construction of speaker resident road	50,000,000.00	
			rehabilitation of college road	49,071,864.90	
			Rehabilitation of Ado township	50,000,000.00	
			Construction of Adebayo Ori-Apata	58,423,629.38	
			Rehabilitation of Ayetoro -Ewu-Iye road	24,624,095.68	
			Consultancy fee on Ise road Project	5,536,780.18	
			Dualization of Imugbagba Odo-ado,	7,139,597.85	
			Rehabilitation of ise-Ekiti township	33,967,272.55	
			Consultancy fee for constitution of new high court complex	69,610,236.18	
			Rehabilitation of Okemesi Osun Osun State border	41,068,232.85	
			Dualization of Ijero Township road	97,903,521.63	
			Rehabilitation of Iropors,Epe,Araromi road	16,960,623.68	
			Construction of bridge over Ero river	50,000,000.00	
			consultancy fee for construction of new speaker office	58,972,368.82	
			Consruction of Igbemo,Ilumoba road	13,487,617.08	
			Construction of Adebayo Ori road	88,832,184.02	
			extension of Ado-Ekiti Dualization phase II	300,000,000.00	
			Hurticultural works along Ado-Iker road	5,551,582.13	

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

			Lightening and Fencing of Fajuyi high court	236,442,080.70	
			procurement of additional 400 pieces of LED lamps for on-going project	58,000,000.00	
			Dualization of Ilawe township	90,591,155.29	
			Beautification and water fountain along Fajuyi& Ojumose	48,483,750.00	
			Construction of International School Afao road	171,522,734.91	
			Construction of Overhead bridge	620,106,165.16	
			Construction of Otun-Osan-Ora road	50,000,000.00	
			Construction of Adebayo Ori-Apata in Nova	51,689,405.97	
			Procurement and installation of Street light for extension of Ado-Ikere Dual Carriage	59,252,197.05	
			Procurement and installation of Street light for extension of Ado-Ikere Dual Carriage	288,542.00	
			Consultancy fee for Oja -Oba Ultra Modern Market	1,677,633.10	
			Land scaping fencing & lightning along fajuyi	114,298,047.44	
			Beautification & water of fountain along Fajuyi	20,749,706.25	
			Extensionb of Ado/Ikere dual carriage road	150,000,000.00	
2			Construction of Internal road	81,137,649.74	
			Dualization of Emure township road	64,797,885.34	
			Dualization of Ise township road	60,209,895.57	
			Dualization of sportless road	10,423,717.50	
			Grading road withing Ado	5,758,399.50	
			Construction of borehole	1,800,000.00	
			Destilation of culvet	50,240,500.00	
			Construction of Gifted internal road	72,269,050.04	
			Destilation of culvet	56,852,475.75	
			Construction of overhead bridge	500,000,000.00	
			Construction of Otun-Ora road	50,000,000.00	
			Auticultural work along Ikere road	8,050,289.10	

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

			Maintenance of flower area along Ikere road	69,601,140.00	
			Rehabilitation Ado,Afao road	50,000,000.00	
			Lighning of green areas	72,500,000.00	
			Connection of water supply	13,420,935.00	
			Installation of water supply flood area	1,360,275.00	
			Dual carriage road metropolis SUBEB	14,599,546.50	
			Fajuji gate relocation	12,223,106.00	
			Rehabilitation of Aramoko road	86,015,920.20	
			Installation of street light to Basiri	18,369,235.50	
			Grading of selected road	7,247,756.25	
			Rehabilitation of college road	5,326,962.20	
			Fire work on overhead bridge	8,402,000.00	
			Installation of street light.	9,735,995.50	
			Purchase of 200 pieces of solar	56,234,540.00	
			Construction of overhead bridge	600,000,000.00	
			Construction of street light Basiri	1,692,656.00	
			Construction of borehole	1,951,950.00	
			Repair of fail triangle call pipe along Nova Ado	5,265,408.75	
			Construction of earth road	13,564,792.50	
			Purchase of 180W LED lamps	20,160,000.00	
			Procurement of 350 pieces of 180led lamp	67,915,000.00	
			Consultancy on road project ongoing 2017	8,922,328.30	
			Consultancy on road project ongoing 2017	2,214,712.07	
			Consultancy on road project ongoing 2017	7,885,099.63	
			Payment for road project ado Ekiti	17,146,046.75	
			Beautification of Fajuji and Ojumose Ado Ekiti	50,000,000.00	

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

			Lightning & fencing and landscaping along high court	80,000,000.00	
			Lightning area along Ojumose, Okesa Ado Ekiti	19,899,812.50	
			Lightning and fencing green area along okesa	60,878,421.59	
			Auticultural work along Ikere road	3,909,548.10	
			Construction of Adebayo/Ori-apata Ado Ekiti	24,693,554.50	
			Construction of Otun, osan-ora road	50,000,000.00	
			Landscaping fencing along high court	10,325,318.16	
			Payment for consultancy of Gifted school Afao	16,870,546.07	
			Additional bill on replacement of flood Ado	1,446,940.50	
			Rehabilitation of Ado Afao road	50,000,000.00	
			Maintenance of flyover area Ado Ekiti	69,601,140.00	
			Payment toward the vegetation control Ekiti	103,086,408.00	
			Construction of Ekiti state pavillion Ado Ekiti	44,262,268.25	
			Construction of new civic centre Ado Ekiti	184,863,211.19	
			Consultancy on design of new Gov's Office	46,492,640.94	
			Consultancy Projects of Ekiti State	11,827,649.44	
			Consultancy on Road Project on -going 2017	3,322,088.11	
			Consultancy on Project For 2017 in Ekiti	13,383,492.45	
			Consultancy for Gifted School in Afao	25,000,000.00	
					8,334,692,731.54
3		FURNITURE AND FITTINGS	Fixed chairs use at new pavillion	3,180,000.00	
			Amount approved for the furnishing of new Govt office	140,000,000.00	
			Amount approved for the new high court complex	130,613,280.00	
			Purchase of chairs at pavillion	5,000,000.00	
			Furnishing of new Govt office Ado Ekiti	225,682,139.00	
4					504,475,419.00

Report of the Accountant-General of Ekiti State for the year ended 31st December, 2018

		PLANT & MACHINERY	Procurement of 350 piecess of LED lamp	50,000,000.00	
					50,000,000.00
		<b>TOTAL</b>			<b>11,494,248,454.26</b>
	WATER CORPORATION	PLANT AND MACHINERY	Leakage electrical fault	2,000,000.00	
					2,000,000.00
		<b>TOTAL</b>			<b>2,000,000.00</b>
	MINISTRY OF BUDGET	INFRASTRUCTURE	Construction of drains of the bureau of public procurement	4,382,006.00	
			Additional work on the drainage, painting and landscaping.	2,402,812.80	
					6,784,818.80
		<b>TOTAL</b>			<b>6,784,818.80</b>
	MIN. OF LANDS	INFRASTRUCTURE	Compensation to owner of properties demolition	79,980,898.84	
					79,980,898.84
		<b>TOTAL</b>			<b>79,980,898.84</b>
	SEPA	INFRASTRUCTURE	Construction of drainage and culvert	24,964,886.36	
			Rehabilitation of street of Are-Iworoko road	3,277,032.88	
			earth dredging of emirin stream channel	4,002,757.50	
			rain storm at okesa	15,600,000.00	
			flood and erosion control works in Ado	6,000,000.00	
			construction pf land drain and culvert	4,325,430.94	
			estimates/engineering design of flood & erosion	1,233,800.00	
					59,403,907.68
		<b>TOTAL</b>			<b>59,403,907.68</b>
	ELECTRICITY BOARD	INFRASTRUCTURE	extension of low voltage network	12,666,150.00	
			extension of power supply fof govt house	2,500,000.00	
			extension of low voltage network	11,673,837.21	
			extension of electricity & installation	33,375,235.56	

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			extension of electricity & installation at gifted schl.	34,554,534.90	
					94,769,757.67
		OFFICE EQUIPMENT	connection of high court central plant	15,331,290.00	
			repair of 1400kva generator	11,340,697.67	
			Acquisition of 250KVA generator at Govt. house	61,395,343.84	
			repair of generator	11,340,697.69	
					99,408,029.20
		FURNITURE & FITTING	Connection of new governor office	16,913,724.00	
					16,913,724.00
		<b>TOTAL</b>			<b>211,091,510.87</b>
	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	OFFICE EQUIPMENT	Purchase of equipment	1,542,000.00	
					1,542,000.00
		<b>TOTAL</b>			<b>1,542,000.00</b>
	GOVT. HOUSE AND PROTOCOL	INFRASTRUCTURE	Payment for 2nd quarters of the general cleaning of Govt. house and Govt. Office Environment	30,000,000.00	
			Payment for 3rd and 4th quarters of 2017 on general cleaning of Govt. house and Govt. Office	25,000,000.00	
			Payment for 2nd quarter of year 2018 on general cleaning of Govt. house and surrounding	25,000,000.00	
			General cleaning of Govt house and surrounding (part payment of 1st and 2nd quarter 2018)	25,000,000.00	
			Outstanding balance of 2017 payment on 2nd quarter on year 2018 on General Cleaning of Govt house Surrounding	25,000,000.00	
			Renovation of Ekiti State Govt. House, Oke Bareke, Ado-Ekiti	100,162,949.99	
					230,162,949.99
		<b>TOTAL</b>			<b>230,162,949.99</b>
	EKSUTH	INFRASTRUCTURE	Renovation of Maternity Complex Ado-Ekiti	14,605,857.50	
					14,605,857.50
		<b>TOTAL</b>			<b>14,605,857.50</b>
	POLITICAL AND ECONOMIC	TRANSPORTATION EQUIPMENT	Purchases of Toyota Cruiser Jeep (2018 model)	62,068,966.00	
			Procurement of one unit of 2018 Lexus (US Specs)	75,862,068.96	

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			Procurement of one unit Honda Accords 2018 Model	31,034,483.00	
					168,965,517.96
		<b>TOTAL</b>			<b>168,965,517.96</b>
ACCOUNTANT GENERAL	OFFICE EQUIPMENT		Procurement of Equipment and accessories of H.K Payroll and Payment Solution	52,288,362.79	
					52,288,362.79
		<b>TOTAL</b>			<b>52,288,362.79</b>
SUBEB	INFRASTRUCTURE		Additional work / variation on the construction of the Gifted International Academy Afao	20,079,285.60	
			Additional work / variation on the construction of the Gifted International Academy Afao	14,821,790.05	
			Additional work / variation on the construction of the Gifted International Academy Afao	6,440,791.47	
					41,341,867.12
	OFFICE EQUIPMENT		Instructional Materials	26,693,800.00	
					26,693,800.00
		<b>TOTAL</b>			<b>68,035,667.12</b>
BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	OFFICE EQUIPMENT		Procurement of tools Equipment and Training Material for GTC Ikole, Igoara-Odo	11,774,141.25	
			Upgrading of equipment of facilities at GTC Ado - Ekiti	937,553,604.01	
					949,327,745.26
	INFRASTRUCTURE		Upgrading of facilities at GTC Ado - Ekiti	562,532,162.41	
					562,532,162.41
	LAND AND BUILDING		Construction of computer Laboratory / Lecture Room at GTC Ikole Ekiti	7,013,960.86	
			Construction of Electricity Workshop at Ikole Ekiti	998,011.75	
					8,011,972.61
		<b>TOTAL</b>			<b>1,519,871,880.28</b>
GENERAL ADMINISTRATION DEPARTMENT	TRANSPORTATION EQUIPMENT		Purchase of Toyotal Land Cruiser Jeep	73,000,000.00	
			Procurement of 2 unit of KIA RIO EX model for Govt use in Ekiti	22,352,941.18	
			Procurement of 1 unit of KIA RIO EX model for Govt use, in Ekiti	9,900,000.00	
			Procurement of 1 unit of KIA updating 2017 model for Govt use, in Ekiti	14,908,045.00	

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			Procurement of 2 unit of Faculty use Lexus Car model ESSO 2007 for Govt use in Ekiti	8,655,632.18	
			Procurement of 1 unit of Toyota Prado Jeep 2018 model for use of head of vservice in Ekiti	37,356,322.00	
					166,172,940.36
		<b>TOTAL</b>			<b>166,172,940.36</b>
	UTILITY SERVICE DEPARTMENT ( GAD)	LAND AND BUILDING	Renovation of PTAD building at old Govnor off Ado Ekiti	3,510,750.00	
			Renovation of PTAD building at old Govnor off Ado Ekiti	2,106,450.00	
			Renovation of PTAD building at old Govnor off Ado Ekiti	1,053,225.00	
					6,670,425.00
		<b>TOTAL</b>			<b>6,670,425.00</b>
	MINISTRY OF EDUCATION	FURNITURE AND FITTING	Supply and installation of furniture and fitting to Lab.	66,497,494.87	
			Procurement of 150double bunk for Gifted school	23,925,000.00	
			Procurement of 150double bunk for Gifted school	23,925,000.00	
			Incurement of 1000 furniture items	21,500,000.00	
			Procurement of 1000 unit of furniture items	21,500,000.00	
			Supply and installation of furniture and fitting to Lab.	66,497,494.87	
					223,844,989.74
		PLANT AND MACHINERY	Supply and installation of inverter and solar system	12,354,000.00	
			Supply and installation of inverter and solar system	12,354,000.00	
					24,708,000.00
		INFRASTRUCTURE	Work and Sinking of bole hole at Govt College Efon	2,200,000.00	
					2,200,000.00
		OFFICE EQUIPMENT	Purchase of 7 NO of photocopy machine for Min. of Edu.	990,500.00	
			Procurement of 250 Nos student laptop	15,000,000.00	
			Purchase of 50 Nos laptop and 50 Nos laserjet printers	4,995,000.00	
			Procurement of 250 Nos student laptop computer	15,000,000.00	
			Procurement of science equipment for Gifted school	15,153,451.95	
			Procurement of science equipment for Gifted school	15,153,451.95	
			Procurement of 7 Nos sharp photocopy for Min. of Edu.	990,500.00	
			Printing of continous assessment for public school in Ekiti state	6,397,900.00	



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			Purchase of 50 Nos laptop computer and 50 Nos of printer for Min. of Edu.	4,995,000.00	
					78,675,803.90
		TRANSPORT AND EQUIPMENT	Procurement of 36 Nos fairly used Vehicle for AEO	49,410,000.00	
			Procurement of 36 Nos fairly used Vehicle for AEO.	49,410,000.00	
			Procurement of 1 toyotta 4x4 WD Hilux and 1 KIA	43,500,000.00	
			Procurement of 1 toyotta 4x4 WD Hilux and 1 KIA	43,500,000.00	
					185,820,000.00
		LAND AND BUILDING	Renovation of boy's hostel at Govt Science College , Iyin-Ekiti	1,370,654.88	
			Additional work on the renovation of boy's hostel at govt College Ado-Ekiti	857,594.64	
			Renovation of boy's Hostel at Govt College Ado-Ekiti	2,125,176.90	
			Renovation of Dinning Hall at Govt College Usi-Ekiti	279,832.76	
			Construction of Girls's hostel at govt College Ayede-Ekiti	7,920,000.00	
			Completion of Science Laboratorty at Govt College Ayede-Ekiti	751,464.00	
			Renovation of Boarding House Mistress Quarter at Govt. College Ikere- Ekiti	3,676,951.29	
			Renovation of SS2 Block at Govt College Ikere-Ekiti	2,522,062.10	
			Renovation of a Block of Classroom at Govt College Oye-Ekiti	236,333.96	
			Renovation of JSS2 Block at Are/Afao Comprehensive. High School	2,543,365.97	
			Renovation of Girls's Hostel at Govt. College Ikere-Ekiti	2,196,237.10	
			Renovation of Workshop Block At Are/Afao Comprehensive High School	3,848,969.35	
			Renovation JSS1 & JSS2 Block at Annouciation Ikere-Ekiti	7,136,369.45	
			Renovation of School Hall at Are/ Afao Comp.	3,510,431.45	
			Renovation of Ijaloke Comp. High School Emure-Ekiti	4,147,217.87	
			Renovation of Examination Hall at Anouciation school Ikere-Ekiti	3,557,352.54	
			Renovation of SS2 Block at Eyemojo Comp. High Osan -Ekiti	2,152,854.98	
			Renovation JSS1 Block at Govt. College Ikere-Ekiti	2,398,158.47	
			Construction of Area Education Office, Efon-Alaaye	7,892,575.52	
			Construction of Area Education Office, Ilawe-Ekiti	7,892,575.52	

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			Construction of Area Education Office, Ido-Ekiti	7,892,575.52	
			Renovation of Girls Hostel at Emure-Ekiti	523,133.14	
			Renovation of Admin. SSS' Block at Anunciation School Ikere-Ekiti	2,308,375.00	
			Renovation of SS1 Block at Eyemoju Comp. School Osan-Ekiti	2,101,654.88	
			Renovation of Girls Hostel at Govt. College Ikere-Ekiti	1,976,613.38	
			Renovation of SS2 block at Govt. College, Ikere-Ekiti	2,269,855.88	
			Renovation of Tutor General's Office at Ikere-Ekiti	992,042.46	
			Construction of class room at Ado Grammar School Ado Ekiti	5,671,660.57	
			Ronovation of Technical block Eyemojo Compr. High School Osan Ekiti	1,908,324.78	
			Ronovation of Ogoga Block at Annunciation School Ikere Ekiti	4,936,007.50	
			Ronovation of staff Quarter Annunciation School, Ikere Ekiti	1,016,594.25	
			Ronovation of City Block Hostel and Admin Block At St Louis Girls School, Ikere Ekiti	577,500.00	
			Ronovation of Examination Hall at Annunciation high School Ikere Ekiti	3,201,617.28	
			Ronovation of Admin & SS2 block at Annunciation School Ikere Ekiti	2,077,537.50	
			Ronovation of Staff Quarters at St Louis Girls School, Ikere Ekiti	1,162,560.00	
			Renovation of Workshop Block At Are/Afao Comprehensive High School	3,464,072.41	
			Additional work with renovation of Boy's Hostel at Govt College Ado-Ekiti	45,136.56	
			Renovation of Boy's Hostel at Govt College Ado-Ekiti	531,294.23	
			Re-Construction of 3 Classroom at AUD Comp High School ado-Ekiti	5,671,660.58	
			Renovation of Tutor General's Office at Ikere-Ekiti	892,838.21	
			Renovation of SS1 Block at Eyemoju Comp. School Osan-Ekiti	1,891,489.39	
			Renovation of Science Laboratory Block at osi Comp. High School	1,779,987.50	
			Renovation of block of staff quarters at Annouciation School, Ikere-Ekiti	914,934.82	
			Renovation of s block of Staff Quarters at St. Louis Grammar School	1,046,304.00	
			Construction of Area Education office Ido-Ekiti	7,103,317.96	
			Renovation of SSII block at Eyemoju Comp. High School School. Osan-Ekiti	1,937,569.48	
			Renovation of Technical block of two Classroom at Eyemoju Comp. High School, Osan-Ekiti	1,717,492.00	

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			Renovation of JSS1 block at Govt. College Ikere-Ekiti	2,158,342.62	
			Renovation of Boarding House Mistress Quarter at Govt. College Ikere- Ekiti	3,309,256.16	
			Renovation of JSS1 & II block at Annouciation School Ikere-Ekiti	6,422,737.51	
			Renovation of School Hall at Are/ Afao Comp.	3,159,388.31	
			Construction of a 3 block of Classroom at Ado-Ekiti	5,104,494.52	
			Construction of Area Education Office at Efon Alaaye	7,103,317.96	
			Renovation of JSSII block at Are/ Afao Comp. High School	2,289,029.37	
			Reconstruction of a block of three classroom at AUD Compr. High School. Ado-Ekiti	5,104,494.52	
			Renovation of City Block Hostel and Admin Block at St. Louis, Ikere-Ekiti	519,750.00	
			Renovation of Ogoga Block, JSSI block at Annouciation Ikere (45%)	4,442,406.75	
			Construction of Area Education Office, Ilawe-Ekiti (45%) Outstanding	7,103,317.96	
			Renovation of Ijaloke Grammar School Hall Emure-Ekiti	3,732,496.08	
			Construction of Girls Hostel at Govt Science College, Ayede-Ekiti	880,000.00	
			Additional work of the renovation of a block of 4 Science Laboratory at Osi Compr. High School, Osi-Ekiti	1,601,988.75	
			Renovation of a block of Science Laboratory Osi Compr. High School Osi-Ekiti	2,254,656.93	
					187,814,005.47
		<b>TOTAL</b>			<b>703,062,799.11</b>
SEPIP	OFFICE EQUIPMENT		Setting up of Aquaponic system in Ekiti gifted school, Afao	71,032,436.38	
			Procurement of ICT equipments to schools in Ekiti	51,758,605.62	
					<b>122,791,042.00</b>
YESSO	OFFICE EQUIPMENT		Procurement of ICT equipment for use in office	223,650.00	
					<b>223,650.00</b>
NUWSRPS (3RD)	INFRASTRUCTURE		Rehabilitation of Ero and Oreje Dams and replacement of pipelines from Ifaki to Ado	771,168,465.00	
					<b>771,168,465.00</b>
EDUCATION TRUST FUND (ETF)	INFRASTRUCTURE		Renovation of Schools across the State	360,103,488.00	
					<b>360,103,488.00</b>
		<b>GRAND TOTAL</b>			<b>16,039,174,635.56</b>

**NOTE 23: SCHEDULE OF FIXED ASSETS (WORK IN PROGRESS)**

S/NO	MDAs	CLASSIFICATION	DETAILS	AMOUNT	TOTAL
				<b>N</b>	<b>N</b>
1	Min. of Works	Land and Building	construction of modern Oja Oba market	1,577,074,209.00	
					1,577,074,209.00
			<b>TOTAL</b>		<b>1,577,074,209.00</b>

**NOTE 24: UNREMITTED DEDUCTIONS**

S/NO	DETAILS	31/12/18	31/12/2017
		₦	₦
1	Unremitted Deductions from Salary	1,767,651,852.18	1,265,750,692.70
2	Unremitted Taxes (FIRS)	143,278,818.21	-
	<b>TOTAL</b>	<b>1,910,930,670.39</b>	<b>1,265,750,692.70</b>

**NOTE 25: PAYABLES**

S/NO	DETAILS	31/12/18	31/12/2017
		₦	₦
1	Salaries and Wages	4,104,952,070.05	5,818,925,332.85
2	Pension	1,206,843,078.92	1,519,119,649.40
3	10% Contribution to CPS	78,901,417.12	64,505,487.36
4	Gratuities	12,967,804,712.10	10,434,373,386.08
	<b>TOTAL</b>	<b>18,358,501,278.19</b>	<b>17,836,923,855.69</b>

**NOTE 26: ACCRUED EXPENSES**

S/NO	DETAILS	31/12/18	31/12/2017
		₦	₦
1	Overhead	-	94,850,519.38
2	Transfer to Other Fund	-	113,597,650.00
3	Grants/Subventions	4,047,798,841.15	4,334,248,241.98
	<b>TOTAL</b>	<b>4,047,798,841.15</b>	<b>4,542,696,411.36</b>

**NOTE 27: FACILITY REPAYMENT (FOREIGN LOAN DRAWN DOWN)**

S/NO	HEADS	OPENING BALANCE (2017 RATE)	OPENING BALANCE (2018 RATE)	ADDITIONAL LOAN	TOTAL LOAN	PRICIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	TOTAL PAYMENT IN NAIRA	CLOSING BALANCE
A	B	C	D	E	F=D+E	G	H	I=G+H	J	K=F-G
		\$	\$	\$	\$	\$	\$	\$	N	\$
1	SNPFS-ADF	9,845,451.00	9,538,840.27		9,538,840.27	96,351.93	0	96,351.93	15,512,805.00	9,442,488.34
2	MULTI STATE AGRIC DEV. PROJ. (46%)	3,914,028.19	3,831,653.65	-	3,831,653.65	589,485.19	27,632.12	617,117.31	193,854,921.01	3,242,168.46
3	COMM BASED POVERTY REDUCTION	8,823,110.70	8,637,419.80	-	8,637,419.80	265,201.20	64,283.40	329,484.60	101,514,979.82	8,372,218.60
4	UNIVERSAL BASIC EDUCATION	2,774,322.65	2,774,322.65	-	2,774,322.65	125,000.00	20,573.04	145,573.04	44,548,948.03	2,649,322.65
5	HEALTH SYSTEM DEV. PROJ. (II)	2,208,993.44	2,165,503.02	-	2,165,503.02	142,168.96	15,952.21	158,121.17	48,662,100.94	2,023,334.06
6	HIV/AIDS PROGRAMME	1,611,657.96	1,577,739.06	-	1,577,739.06	53,398.46	11,732.91	65,131.37	20,067,112.32	1,524,340.60
7	3RD NATIONAL FADAMA DEV. PROJECT	4,061,160.50	3,975,689.42	-	3,975,689.42	39,756.89	29,817.66	69,574.55	21,637,643.37	3,935,932.53
8	HEALTH SYSTEM DEV. PROJ. (ADD. FINANCE)	3,196,466.99	3,129,194.23	-	3,129,194.23	32,178.91	23,468.95	55,647.86	17,491,961.24	3,097,015.32
9	2ND HIV/AIDS PROGRAMME	4,540,210.59	4,444,657.43	-	4,444,657.43	-	33,334.93	33,334.93	10,485,938.90	4,444,657.43
10	STATE EDUCATION PROGRAM INV. PROJ.	32,933,320.13	32,933,320.13	11,366,673.82	44,299,993.95	-	292,588.39	292,588.39	87,788,892.66	44,299,993.95
11	3RD NATIONAL URBAN WATER SECTOR REFORM	4,144,838.50	4,057,606.32	19,122,519.97	23,180,126.29	-	121,591.45	121,591.45	31,426,405.89	23,180,126.29
	<b>TOTAL</b>	<b>78,053,560.65</b>	<b>77,065,945.98</b>	<b>30,489,193.79</b>	<b>107,555,139.77</b>	<b>1,343,541.54</b>	<b>640,975.06</b>	<b>1,984,516.60</b>	<b>592,991,709.18</b>	<b>106,211,598.23</b>

**NOTE 27: FACILITY REPAYMENT (FOREIGN LOAN DRAWN DOWN)**

	\$	N
INTEREST PAYMENT	640,975.06	191,523,347.93
CAPITAL PAYMENT	1,343,541.54	401,450,212.15

JANUARY-DECEMBER 2018		
	N	N
BALANCE B/F	20,748,175,056.79	
ADDITION	9,709,551,141.08	
<b>TOTAL</b>		<b>30,457,726,197.87</b>
LESS:		
PRINCIPAL REPAYMENT		423,196,344.28
<b>BALANCE C/D</b>		<b>30,034,529,853.59</b>

**NOTE 28: FACILITY REPAYMENT (DOMESTIC LOAN)**

S/NO	HEADS	OPENING BALANCE	ADDITIONAL LOAN	TOTAL LOAN	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	CLOSING BALANCE
A	B	C	D	E=C+D	F	G	H=F+G	I=E-F
		₦	₦	₦	₦	₦	₦	₦
1	FGN BONDS	18,379,373,970.53	-	18,379,373,970.53	270,049,872.21	2,707,793,949.15	2,977,843,821.36	18,109,324,098.32
2	BAIL OUT	9,191,647,460.82	-	9,191,647,460.82	272,012,693.81	764,740,617.28	1,036,753,311.09	8,919,634,767.01
3	BOND PROCEEDS	7,263,257,160.69	-	7,263,257,160.69	4,804,267,272.12	-	4,804,267,272.12	2,458,989,888.57
4	SKYE (SCOA)	110,000,000.00	-	110,000,000.00	-	-	-	110,000,000.00
5	ACCESS (ECA)	9,657,277,972.72	-	9,657,277,972.72	306,846,315.34	1,132,918,539.60	1,439,764,854.94	9,350,431,657.38
6	BUDGET SUPPORT FUND	16,869,000,000.00	-	16,869,000,000.00	-	-	-	16,869,000,000.00
7	UBEC 2012/2015	2,687,788,065.28	-	2,687,788,065.28	700,000,000.00	-	700,000,000.00	1,987,788,065.28
8	NUWSRP- 3	246,675,000.00	-	246,675,000.00	164,450,000.00	-	164,450,000.00	82,225,000.00
9	FOSTERFIELD	-	287,500,000.00	287,500,000.00	287,500,000.00	33,846,462.20	321,346,462.20	-
10	JAAC	240,000,000.00	-	240,000,000.00	60,000,000.00	-	60,000,000.00	180,000,000.00
	<b>TOTAL</b>	<b>64,645,019,630.04</b>	<b>287,500,000.00</b>	<b>64,932,519,630.04</b>	<b>6,865,126,153.48</b>	<b>4,639,299,568.23</b>	<b>11,504,425,721.71</b>	<b>58,067,393,476.56</b>



**EKITI STATE OF NIGERIA**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018**  
**ANNEXURE III A: BUDGET SIZE AND PERFORMANCE (CASH BASIS)**

	DETAILS		BUDGET	ACTUAL AMOUNT	PERFORMANCE (%)
	<b>REVENUE</b>		<b>₦</b>	<b>₦</b>	
1	RECURRENT REVENUE	67	92,417,450,407.84	66,719,055,756.21	72.19
2	CAPITAL RECEIPTS	10	16,120,622,405.68	9,997,051,141.08	62.01
	<b>TOTAL REVENUE</b>		<b>108,538,072,813.52</b>	<b>76,716,106,897.29</b>	<b>70.68</b>
	<b>EXPENDITURE</b>				
1	RECURRENT EXPENDITURE	75	74,803,953,943.11	66,492,183,786.27	88.89
2	CAPITAL EXPENDITURE	34	33,734,118,870.41	11,966,138,376.61	35.47
	<b>TOTAL EXPENDITURE</b>		<b>108,538,072,813.52</b>	<b>78,458,322,162.88</b>	<b>72.29</b>

**ANNEXURE III B: PRIOR YEAR COMPARATIVE ANALYSIS (CASH BASIS)**

	DETAILS		JAN-DEC 2018	JAN-DEC 2017	PERCENTAGE CHANGE (%)
	<b>REVENUE</b>		<b>₦</b>	<b>₦</b>	
1	RECURRENT REVENUE		66,719,055,756.21	56,791,187,976.54	17.48
2	CAPITAL RECEIPTS		9,997,051,141.08	12,503,926,117.57	(20.05)
	<b>TOTAL REVENUE</b>		<b>76,716,106,897.29</b>	<b>69,295,114,094.11</b>	10.71
	<b>EXPENDITURE</b>				
1	RECURRENT EXPENDITURE		66,492,183,786.27	58,135,765,434.62	14.37
2	CAPITAL EXPENDITURE		11,966,138,376.61	13,353,306,731.45	(10.39)
	<b>TOTAL EXPENDITURE</b>		<b>78,458,322,162.88</b>	<b>71,489,072,166.07</b>	9.75

**EKITI STATE OF NIGERIA**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018**  
**ANNEXURE IV: SCHEDULE OF BOND REPAYMENT AS AT 31ST DECEMBER , 2018**

YEAR	FIRST TRANCHE			SECOND TRANCHE			TOTALS		
	PRINCIPAL PAYMENT	INTEREST PAID (40% OF TOTAL PAYMENT)	TOTAL PAYMENT	PRINCIPAL PAYMENT	INTEREST PAID (42% OF TOTAL PAYMENT)	TOTAL PAYMENT	TOTAL PRINCIPAL PAYMENT	TOTAL INTEREST PAYMENT	TOTAL PAYMENT
	A	B	A+B	C	D	E	F=A+C	G=B+D	H=F+G
	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
2011	714,954,326.38	476,636,217.59	1,191,590,543.97	-	-	-	714,954,326.38	476,636,217.59	1,191,590,543.97
2012	2,859,817,017.53	1,906,544,678.35	4,766,361,695.88	-	-	-	2,859,817,017.53	1,906,544,678.35	4,766,361,695.88
2013	2,859,817,017.53	1,906,544,678.35	4,766,361,695.88	-	-	-	2,859,817,017.53	1,906,544,678.35	4,766,361,695.88
2014	2,859,818,217.59	1,906,545,478.40	4,766,363,695.99	713,107,680.04	516,388,320.03	1,229,496,000.07	3,572,925,897.63	2,422,933,798.43	5,995,859,696.06
2015	2,859,817,016.40	1,906,544,677.60	4,766,361,694.00	713,107,678.91	516,388,319.21	1,229,495,998.12	3,572,924,695.31	2,422,932,996.81	5,995,857,692.12
2016	2,859,817,016.40	1,906,544,677.60	4,766,361,694.00	713,107,678.91	516,388,319.21	1,229,495,998.12	3,572,924,695.31	2,422,932,996.81	5,995,857,692.12
2017	2,859,817,016.40	1,906,544,677.60	4,766,361,694.00	713,107,678.91	516,388,319.21	1,229,495,998.12	3,572,924,695.31	2,422,932,996.81	5,995,857,692.12
2018	2,144,862,763.20	1,429,908,508.80	3,574,771,272.00	713,107,680.07	516,388,320.05	1,229,496,000.12	2,857,970,443.27	1,946,296,828.85	4,804,267,272.12
<b>TOTAL</b>	<b>20,018,720,391.43</b>	<b>13,345,813,594.29</b>	<b>33,364,533,985.72</b>	<b>3,565,538,396.84</b>	<b>2,581,941,597.71</b>	<b>6,147,479,994.55</b>	<b>23,584,258,788.27</b>	<b>15,927,755,192.00</b>	<b>39,512,013,980.27</b>

**SUMMARY**

DETAILS	FIRST TRANCHE (N)	SECOND TRANCHE (N)	TOTAL (N)
PRINCIPAL LOAN OBTAINED (A)	20,000,000,000.00	5,000,000,000.00	25,000,000,000.00
INTEREST PAYABLE (B)	13,364,531,872.00	3,606,472,000.84	16,971,003,872.84
TOTAL LOAN PAYABLE (C=A+B)	33,364,531,872.00	8,606,472,000.84	41,971,003,872.84
TOTAL PAYMENT AS AT 31/12/2018 (D)	33,364,533,985.72	6,147,479,994.55	39,512,013,980.27
<b>BALANCE AS AT 31/12/2017 (E=C-D)</b>	<b>(2,113.72)</b>	<b>2,458,992,006.29</b>	<b>2,458,989,892.57</b>