



REPORT
of the
AUDITOR-GENERAL
ON THE ACCOUNTS
of the
GOVERNMENT OF EKITI STATE OF NIGERIA

for the Year Ended 31st December, 2021

OFFICE OF THE STATE AUDITOR-GENERAL EKITI-STATE

1.0 INTRODUCTION

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

1.1 RESPONSIBILITY OF THE ACCOUNTANT-GENERAL

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

1.2 RESPONSIBILITY OF THE AUDITOR-GENERAL

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

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

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

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

1.4 AUDITOR-GENERAL'S REPORT/AUDIT CERTIFICATE

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

The audit was conducted in accordance with International Standards on Auditing (ISA) and the guidelines of the International Organisation of Supreme Audit Institutions (INTOSAI).

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

In my opinion, the financial statements are in agreement with the books of accounts and the records show a true and fair view of the financial position of the Government of Ekiti State for the year ended December 31, 2021 and the transactions for the fiscal year ended on that date.

Special Opinion:

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Results. The expenditure

framework [and receipts] is detailed in Annexure III in the attached General Purpose Financial Statements of Ekiti State Government. In my opinion, Annexure III presents fairly, in all material respects, the expenditures incurred [and funds received] against the SFTAS Program by the State for the year ended December 31, 2021 [2018 and 2019, 2020 as required] in accordance with IPSAS as described in the Statement of Accounting Policies on [page 6 of Accountant-General's Report](#).

DISCLOSURE NOTE IN STATE FINANCIAL STATEMENTS FOR 2021

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

PROGRAMME FOR RESULT (PforR)

MDAs	2021			2020		
	PERSONNEL N	OVERHEADS N	TOTAL N	PERSONNEL N	OVERHEADS N	TOTAL N
MINISTRY OF FINANCE	80,297,415.54	8,608,032,386.89	8,688,329,802.43	44,251,686.90	77,613,000.00	121,864,686.90
MINISTRY OF BUDGET	77,606,265.99	239,676,500.00	317,282,765.99	36,218,754.80	84,170,000.00	120,388,754.80
STATE INTERNAL REVENUE	189,379,368.50	256,973,431.62	446,352,800.12	82,106,926.49	94,076,203.42	176,183,129.91
OFFICE OF THE ACCOUNTANT GENERAL	157,720,904.84	173,125,682.31	330,846,587.15	70,499,959.09	40,299,168.00	110,799,127.09
TOTAL	505,003,954.87	9,277,808,000.82	9,782,811,955.69	233,077,327.28	296,158,371.42	529,235,698.70

The State was found eligible to participate in the Program for 2019 for verification and disbursements that occurred during the year. Verification and disbursement for 2020 occurred in 2021. The disbursements below were received as grants from the Federal

Government in the State's Consolidated Revenue Fund and are reflected in the activity and balances under Note 15 (note for cash and bank balances)

	2021 N	2020 N
SFTAS Grants	3,441,320,000.00	7,430,000,000.00

 15/06/2022

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

2.0 APPRAISAL OF THE YEAR'S BUDGET PERFORMANCE

The aggregate revenue and expenditure projected and approved for the State in 2021 was One Hundred and Nine Billion, Six hundred and Sixty-Six Million, Three hundred and seventy-Six thousand, Seven Hundred and Twenty-Two naira and Sixty-Eight Kobo (N109,666,376,722.68) as revised. This shows a balanced budget for the year under review, and this has been the trend in the last three years ended 2018,2019 and 2020.

Both the projected revenue and expenditure showed an increase of N18,537,380,240.67 (i.e 20% Increase) when compared with the budgeted figure of N91,128,996,482.01 for the year 2020.

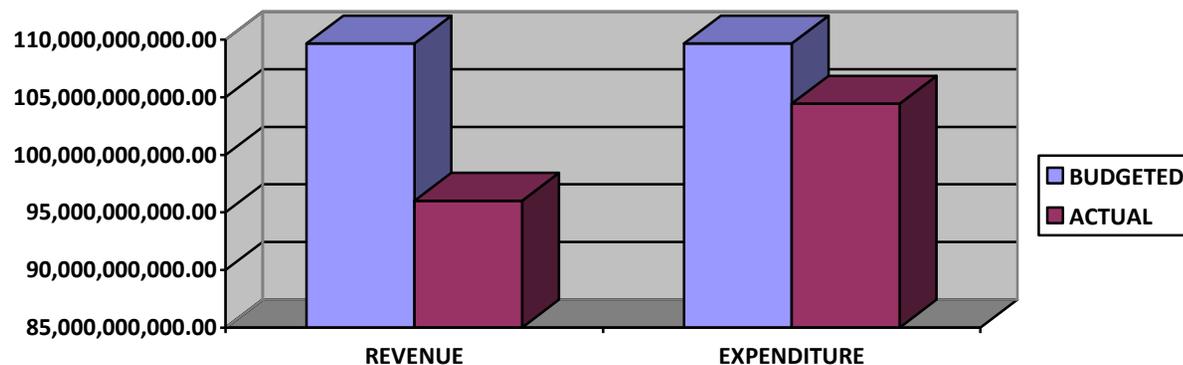
The actual receipts recorded for the budget year was N96,004,717,159 while actual expenditure was N104,435,363,457 with a resultant aggregate deficit of N8,430,652,298. The revenue and expenditure achieved a performance level of 87.5% and 95.23% respectively in the budget year as against 95.42% and 94.42% achieved in year 2020. This revealed a reduction in the revenue performance by 7.92% when compared to its performance in the previous year.

Audit observed that deviation from total budgeted revenue increased significantly from 4.58% recorded in 2020 to 12.45% in 2021 while deviation from the total budgeted expenditure reduced from 5.8% in 2020 to 4.76% in 2021.

The expected aggregate expenditure out-turn set by SFTAS is <25%, <20% and <15% for years 2019, 2020 and 2021 respectively. The aggregate expenditure out-turns of 4.76% achieved during the year under review met 15% target.

The budget performance is as shown below:

2.1 BAR CHART SHOWING THE 2020 GET PERFORMANCE



2.2 REVENUE PROFILE AT A GLANCE

RECURRENT RECEIPTS	ESTIMATE 2021 N	ACTUAL 2021 N	PERFORMANCE %
Government Share of FAAC	30,941,837,553.80	34,312,230,680.00	110.89
Government Share of VAT	19,145,955,493.32	19,408,317,728.79	101.37
IGR	14,335,921,723.43	13,620,433,128.19	95.01
Other Recurrent Receipts	500,000,000.00	3,947,347,001.00	789.47
TOTAL RECURRENT RECEIPTS	64,923,714,770.55	71,288,328,537.98	109.80
Capital Receipts	32,906,761,952.13	24,716,388,620.00	75.11
Budget B/F	11,835,900,000.00	16,781,914,090.00	141.79
TOTAL	109,666,376,722.68	112,786,631,247.98	102.85

Source: Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2021.

2.3 RECURRENT REVENUE BUDGET AND ACTUAL

From the above analysis the sum of N64,923,714,770.55 which represents 59.20% of the aggregate estimated receipts was envisaged from recurrent receipts while the sum of N32,906,761,952.13 representing 30% was proposed to be received from Capital Receipts while the sum N11,835,900,000 representing 10.80% formed the budget balance brought forward in the year under review.

The actual recurrent revenue received in 2021 was N71,288,328,537.98. This represents 109.80% performance level and increase 9.80% above the budgeted figure. This was less than 126.39% performance level achieved in year 2020. However, the amount collected in 2021 reduced by N1,432,067,728.26 (approximately 1.96%) when compared with its corresponding figure of N72,720,393,266.24 for the year 2020. Audit observed a continuous reduction in recurrent receipts with 11.26% and 1.96% in 2020 and 2021 respectively.

The analytical review of the actual Recurrent revenue of N71,288,328,537.98 as stated above showed that the Government share of FAAC recorded a budget performance of 110.89% with 10.89% above the budgeted revenue. Value Added Tax had a budget performance of 101.37% and attained an increase of 1.37% above the budgeted. The Internally Generated Revenue had a budget performance of 95.01% with a variation of 4.99% while Other Recurrent receipts had budget performance of 789.47% being 689.47% above the budgeted figure.

2.3 RECOMMENDATION:

The above analysis shows that the unrealistic projection of revenue which had always occurred in the preparation of budget has been attended to. However, the expected revenue for the recurrent receipts was abysmally low and did not show ambitious revenue generation. The Budget Department should consider all relevant factors before projecting figures for all the revenue sources in this category. The Department should also liaise with the State Internal Revenue Service to assess the capacity of the state to generate revenue in order to have a realistic projection. This becomes necessary in order to avoid opportunistic revenue projection and generation.

2.5 CAPITAL RECEIPTS:

The actual Capital Receipts recorded for the year 2021 was **N24,716,388,620.00** as against **N32,906,761,952.13** projected translating 75.11% budget performance and an increase of 20.10% when compared with 55.01% attained in the preceding year.

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

- (i) Foreign Loans (Drawn downs) – N5,765,038,628.00;
- (ii) Domestic Loan – N12,760,662,179 (comprising: Commercial bank loan; N437,283,644.00, CBN COVID Health Intervention Fund; N2,335,471,902.00, CBN (DCRR) Scheme I; N4,990,766,017.00, CBN (DCRR) Scheme II; N4,997,140,616.00) and
- (iii) Aids and Grants- N6,190,686,813.00.

The Capital Receipts Budget performance appears to have improved in the current year when compared to year 2020.

2.6 RECOMMENDATIONS:

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

2.7 ACTUAL REVENUE COMPARISON BETWEEN 2020 AND 2021.

S/N	REVENUE	ACTUAL	ACTUAL	DIFFERENCE	PERCENTAGE DIFFERENCES
		2020	2021		
		N	N		
1	Government Share of FAAC	30,307,574,587.81	31,661,430,473.00	(1,353,855,885.19)	-4.47
2	Other Statutory	5,401,840,448.45	2,650,800,208.00	2,751,040,240.45	50.93

	Receipts				
3	Government Share of VAT	13,345,338,511.73	19,408,317,729.00	(6,062,979,217.27)	-45.43
4	IGR	10,557,553,945.05	13,620,433,129.00	(3,062,879,183.95)	-29.01
5	Other Receipts (Draw Down)	4,602,418,947.76	5,765,039,628.00	(1,162,620,680.24)	-25.26
6	Internal Loan	9,629,669,867.43	12,760,662,179.00	(3,130,992,311.57)	-32.51
7	Aid and Grants	12,756,337,836.81	6,190,686,813.00	6,565,651,023.81	51.47
8	Sundry Receipts	351,747,936.39	3,947,347,001.00	(3,595,599,064.61)	-1,022.21
	Total	86,952,482,081.43	96,004,717,160.00	(9,052,235,078.57)	-10.41

SOURCE: Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2021.

From the above analysis, the aggregate receipt was N96,004,717,160.00 in the year 2021, as against N86,952,482,081.43 in the preceding year. This shows a slight increase of 10.41% compared with year 2020.

The Government Share of FAAC (Statutory Allocation) increased by 4.47% from N30,307,574,587.81 in year 2020 to N31,661,430,473.00 in year 2021.

Other Statutory Receipts reduced sharply by N2,751,040,240.45 (or approximately 50.93%) from N5,401,840,448.45 in year 2020 to N2,650,800,208.00 in the current year.

The Value Added Tax recorded an increase of 45.43% in the year. On the overall, the State received the sum of N53,720,548,410.00 from the Federation Account in the year as against N49,054,753,547.99 received in year 2020 translating to a significant increase of N4,665,794,862.01 (approximately 9.51%)

The Internally Generated Revenue had a significant increase of 29.01% and Sundry Receipts decreased from N351,747,963.39 to N3,947,347,001.00 giving rise to a significant high increase of 1,022.21%.

Other Receipts which were drawn down from Foreign Loan significantly increased from N4,602,418,947.76 in year 2020 to N5,765,039,628.00 in year 2021. The Internal Loan had a further significant increase from N9,629,669,867.43 in year 2020 to N12,760,662,179.00 (being Commercial bank Loans, CBN Schemes and CBN COVID Health Intervention Fund) in year 2021.

Aids and Grants reduced drastically from N12,756,337,836.81 in the preceding year to N6,190,686,813.00 in the current year translating to 51.47% decrease.

2.8 COMPARATIVE ANALYSIS OF INTERNALLY GENERATED REVENUE

PERFORMANCE FOR YEAR 2020 AND 2021

S/N	REVENUE DESCRIPTION	ESTIMATE 2021 N	ACTUAL 2021 (A) N	BUDGET PERFORMANCE %	ACTUAL 2020 (B) N	ACTUAL DIFFERENCE A-B N
1	Pay – As – You Earn	6,358,637,987.00	5,880,018,522.00	92.47	4,180,235,686.37	1,699,782,835.63
2	Direct Assessment	335,901,839.00	270,660,107.00	80.58	627,982,690.56	-357,322,583.56
3	Development Levy	204,634,753.00	308,549,818.00	150.78	205,123,701.92	103,426,116.08
4	Capital Gain Tax	183,231.00	3,161,530.00	1,725.43	4,789,315.59	-1,627,785.59
5	Withholding Tax	573,781,747.00	574,106,660.00	100.06	363,639,921.57	210,466,738.43
7	Tax Audit	70,995,894.00	121,876,358.00	171.67	860,498,944.94	-738,622,586.94
8	Pool Bettings	6,107,712.00	90,000.00	1.47	23,345,000.00	-23,255,000.00
9	Stamp Duties	24,430,848.00	128,530,724.00	526.10	59,099,529.30	69,431,194.70
	Sub Total (Taxes) (A)	7,574,674,011.00	7,286,993,719.00	96.20	6,324,714,790.25	962,278,928.75

11						
12	Fees	3,572,967,215.00	3,512,908,414.00	98.32	2,226,178,582.86	1,286,729,831.14
13	Fines	1,309,140,907.00	806,950,810.00	61.64	324,023,912.06	482,926,897.94
14	Licences	128,172,392.00	288,791,000.00	225.31	102,547,163.03	186,243,836.97
15	Sales	596,724,406.00	462,154,081.00	77.45	209,757,316.80	252,396,764.20
16	Earnings	1,592,599,728.00	1,143,406,612.00	71.79	1,080,684,082.25	62,722,529.75
17	Rent on Govt. Buildings	6,023,063.00	2,199,180.00	36.51	112,000.00	2,087,180.00
18	Rent on Land & other General	55,600,000.00	117,013,811.00	210.46	18,206,107.00	98,807,704.00
19	Investment Income	20,000.00	15,500.00	77.50		15,500.00
23	Sub Total (Non-Taxes) (B)	7,261,247,711.00	6,333,439,408.00	87.22	3,961,509,164.00	2,371,930,244.00
	TOTAL (A+B)	14,835,921,722.00	13,620,433,127.00	91.81	10,557,553,944.73	3,062,879,182.27
	IGR TO TOTAL REVENUE %		14.19%		12.14%	
	IGR TO PERSONNEL COST %		48.91%		60.30%	
	IGR TO RECURRENT EXPENDITURE %		16.34%		18.78%	
	IGR TO TOTAL EXPENDITURE %		13.04%		12.30%	

SOURCE: Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2021

From the above analysis, the IGR collected in year 2021 was N13,620,433,127.00 which showed a significant increase of N3,062,879,182.27 (approximately 22.49%) when compared with its corresponding figure of N10,557,553,944.73 for the year 2020.

This year IGR of N13,620,433,127.00 with increase of N3,062,879,182.27 when compared with 2020 was observed to be good improvement over last year revenue generation that experienced the lowest when compared with increase of N1,064,417,745.00, ~~N1,077,460,735.13~~, ~~N2,432,741,819.54~~, ~~N47,300,813.35~~ and N3,425,563,015.93 recorded in years 2015, 2016, 2017, 2018 and 2019 respectively. This suggests an improvement in internal revenue generation having overcome the impact of COVID 19.

Despite the increase in IGR, it however experienced a decrease in budget performance from 104% recorded in year 2020 to 91.81% in year 2021. The IGR to Total Revenue percentage increased from 12.14% in the previous year to 14.19% in the current year.

Despite my comment in the last report, the IGR of Parastatals and Tertiary Institutions was not reported separately in the current year Financial Report. Hence, the IGR retained and Net IGR for the current year could not be separately ascertained.

Further analysis showed that:

(a) The budget performance of IGR heads ranged from as high as 1,725.43% for some heads to as low as 1.47% for others.

(b) Direct Assessments which represents tax revenue generated from the informal sector had a very significant reduction from N627,982,690.56 in year 2020 to N270,660,107.00 in the year 2021. Its ratio to total IGR was 1.99% which was lower than 5.48% achieved in the previous year. Development levy of the total IGR generated was 2.27% of the total IGR generated in the year under review. It however showed a better performance over the previous year which had 1.06% when compared with the total IGR. As indicated in my previous report, there appeared to be no significant change in the efforts of the Internal Revenue Service to improve revenue generated from the informal sector. The Internal Revenue Service had no database of taxpayers, tax assessments, tax

payments and tax arrears on the sector which can act as impetus for more revenue generation. There is no way to expect a brilliant performance from the informal sector without an accurate and robust data base.

(c) The Investments Income having a budgetary Revenue of N20,000, generated N15,000. The above scenario is of serious concern to audit as stated in the previous year's report. Expecting an income of just N20,000 (as stated in the budget) from a property investment with a net book value of N12,227,877,500 is unrealistic and shows a poor analysis of the expected state investments income.

(d) The Non-Tax Revenue which represent IGR of MDAs, Parastatals and Tertiary Institutions collected in the year amounted to N6,333,439,408 with a budget performance of 87.22%. This was a significant increase of N2,371,930,244.00 (approximately 59.87%) when compared with year 2020 figure of N3,961,509,164.00.

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

- (i) Few MDAs were able to meet or exceed their revenue targets for the year.
- (ii) There were MDAs with total budgeted revenue of N254,212,862.84 that reported no revenue for the year.

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

Audit observed that arrears of revenue were not recognised in year 2021 Financial Statements as stated in the previous reports. This was contrary to IPSAS requirement that revenue not collected as at the close of financial year should be recognised in the Financial Statements. The Internal Revenue Service must brace up to face the challenges of revenue reporting under IPSAS accrual basis this can only be achieved when the Board has appropriate revenue and tax data base system.

Henceforth, all MDAs in the State should be made to include in their revenue returns all arrears of revenue as at the reporting date.

The IGR to Personnel Cost, Recurrent Expenditure and Total expenditures were calculated to be 48.91%, 16.34% and

13.04% respectively in the year. This implied that the IGR generated in the year was not sufficient to cover the Personnel Cost, Recurrent Expenditure and Total Expenditure. There is need to reduce the State dependence on Federation Accounts by pursuing an aggressive IGR drive in the State.

2.9 RECOMMENDATIONS:

- i) Enumeration of tax payers in the informal sector across the State with the ultimate aim of building a robust data base with the clear vision of increasing the State revenue generation capacity is suggested, seeing that data is the basis of any revenue collecting efforts.
- ii) To encourage the informal sector, a Tax Day may be introduced where best tax payers from the sector are recognized and given awards.
- iii) Massive awareness campaign to sensitize the public on their tax obligations toward the State. For instance, bill boards showcasing projects financed with tax money could motivate tax payers to pay more.
- iv) Building the capacity of staff, investing in relevant technology and equipment can as well help in boosting IGR.
- v) Need to develop incentives for the revenue generating agencies to ensure that there is an alignment of interest.
- vi) To improve on tax revenue from PAYE, all institutions and organizations in the State should be made to deduct correct taxes from their employees based on circular from Joint Tax Board or P.I.T.A.
- vii) Reviewing tax rates that are obsolete is equally required.
- viii) Improving ease of paying taxes: Easier methods of paying taxes should be introduced like paying through phone or just like buying airtime.

ix) Allocating revenue projections to MDAs arbitrarily without basis should stop. Realistic and achievable revenue targets agreed to by MDAs should be set for them in the budget.

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

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

S/NO	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	FINAL BUDGET N	Total Actual N
1	011111300100	Ekiti State Pension Commission	0	15,500.00
2	052100200100	Ekiti State Health Insurance Scheme	0	91,310.00
		Total	0	106,810.00

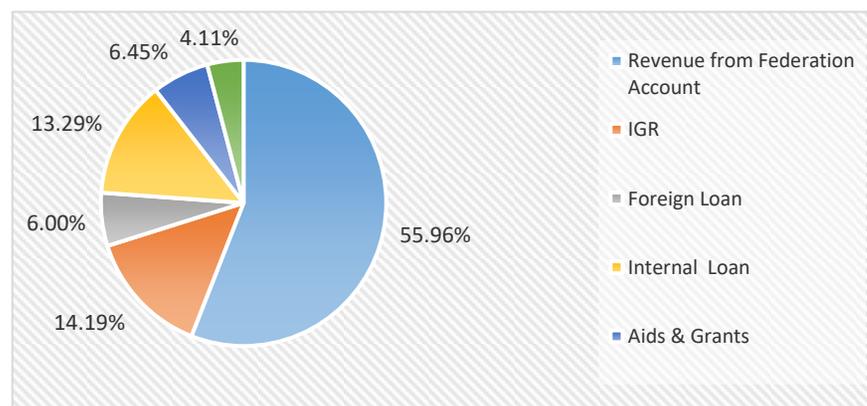
SOURCE: Financial Reports of the Accountant-General, Ekiti-State for the year ended 31st December, 2021.

The analysis above showed a sum of N106,810.00 of unbudgeted revenue in the current year This was however a drastic reduction from the previous year where the sum of N5,938,792.69 was not budgeted.

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

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

2.10 PIE CHART ANALYSIS OF 2021 TOTAL REVENUE BUDGET (SOURCE)



The pie chart above depicts the revenue profile of the State for the current financial year. As revealed by the chart, 19.29% of the aggregate revenue was generated through Loan (6.0% External and 13.29% Internal). This was a decrease when compared with 16.36% recorded in 2020. The Internally Generated Revenue contributed 13.29% to the aggregate revenue translating to a slight increase of 1.15% when compared to 12.14% achieved in the preceding year. The contribution from Federation Account to the total revenue reduced significantly from 56.41% in year 2020 to 55.96% in the current year.

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

2.11 RECOMMENDATIONS:

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

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

3.00 THE EXPENDITURE PROFILE FOR 2021

EXPENDITURE	ESTIMATE 2021	ACTUAL 2021	PERFORMANCE
	₦	₦	%
Recurrent Expenditure	63,969,303,065.01	63,953,776,050.00	99.98%
Capital Expenditure	45,697,073,657.67	40,481,587,406.00	89.00%
TOTAL	109,666,376,722.68	104,435,363,456	95.23%

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2021.

From the analysis above, the aggregate expenditure projection for the year under review was N109,666,376,722.68 as against N91,128,996,482.01 budgeted for the year 2020 thus resulting to a remarkable increase of N18,537,380,240.67 (20.34%) over the preceding year's budget. However, the sum of N104,435,363,456 was actually expended in the year translating to a budget performance of 95.23% which was slightly higher than that of preceding year by 1.03%. This is the highest when compared with 72.60%, 65.13% and 94.20% achieved in years 2018, 2019 and 2020 respectively.

3.1 RECURRENT EXPENDITURE

The recurrent expenditure proposed for the year was ₦63,969,303,065.01 representing 58.33% of total expenditure budget which was an increase of N6,435,613,276.63 (11.19%) over the previous year's figure of N57,533,689,788.38.

The actual recurrent expenditure incurred in 2021 was N63,953,776,050 translating to 99.98% budget performance. It was also 2.30% above the budget performance of 97.68% achieved in year 2020. The actual recurrent expenditure was 66.61% of actual total revenue and 89.71% of actual recurrent receipts for the year under review.

The details of recurrent expenditure are given below:

S/N	DETAILS OF EXPENDITURE	APPROVED BUDGET 2021	ACTUAL EXPENDITURE 2021	VARIANCE/ EXCESS	PERFORMANCE
		N	N	N	%
1	Personnel Cost	18,100,973,792.00	20,550,031,759.00	-2,449,057,967.00	113.53%
2	Social Benefits	6,666,335,580.00	7,426,670,428.00	-760,334,848.00	111.41%
3	Overhead Cost	18,291,251,718.00	16,005,700,679.00	2,285,551,039.00	87.50%
4	Grants to Parastatals	11,043,507,947.00	8,376,560,134.00	2,666,947,813.00	75.85%
5	Public Debt Charges and Repayment of Loans	9,867,234,028.00	11,594,813,049.00	-1,727,579,021.00	117.51%
	TOTAL	63,969,303,065.00	63,953,776,050.00	15,527,019	99.98%

SOURCE: - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2021.

3.2 ACTUAL RECURRENT EXPENDITURE COMPARISON BETWEEN 2020 AND 2021.

S/N	DETAILS OF EXPENDITURE	ACTUAL 2020	ACTUAL 2021	DIFFERENCE	%
		N	N	N	DIFFERENCE
1	Personnel Cost	14,756,573,950.63	20,550,031,759.00	-5,793,457,808.37	-39.26%
2	Social Benefits	5,763,034,252.89	7,426,670,428.00	-1,663,636,175.11	-28.87%

3	Overhead Cost	14,787,902,804.29	16,005,700,679.00	-1,217,797,874.71	-8.23%
4	Grants to Parastatals	12,244,486,445.60	8,376,560,134.00	3,867,926,311.60	31.59%
5	Public Charges Debt	4,172,324,768.57	7,444,054,036.00	-3,271,729,267.43	-78.42%
6	Repayment of Loans: Foreign	894,296,332.43	1,250,778,445.00	-356,482,112.57	-39.86%
	Local Bank	1,204,506,047.69	1,512,890,936.55	-308,384,888.86	-25.60%
	Bond	1,180,148,518.01	401,813,759.48	778,334,758.53	65.95%
	FGN Bond	362,632,219.03	420,220,572.63	-57,588,353.60	-15.88%
	Bailout	94,197,707.77	278,101,141.49	-183,903,433.72	-195.23%
	Budget Support Fund	424,092,442.71	210,002,198.74	214,090,243.97	50.48%
7	Expenditure financed by Aids and Grants	314,203,614.93	76,951,959.08	237,251,655.85	75.51%
	TOTAL	56,198,399,104.55	63,953,776,048.97	-7,755,376,944.42	-13.79%

SOURCE: - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2021.

From the above analysis, the actual recurrent expenditure in the year had significant increase of N7,755,376,944.42 (approximately 13.79%) when compared with year 2020 figure.

In the current year, the overhead cost which stood at N16,005,700,679.00 recorded decrease of N2,285,551,039.00 below the budgeted figure of N18,291,251,718.00. It however recorded an increase of N1,217,797,874.71 when compared with the cost of N14,787,902,804.29 obtained in 2020. Some of the expenditure items recorded increase ranging from 14.23% to 195.23% while others recorded decrease ranging from 31.59% to 75.51%.

3.3.0 SECTORAL PERFORMANCE:

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

3.3.1 SECTORAL ANALYSIS OF RECURRENT EXPENDITURE (OVERHEAD COST)

S/NO	SUMMARY OF OVERHEAD ON SECTORS	BUDGET 2021 N	ACTUAL,2021 N	PERFORMANCE
1	ADMINISTRATION SECTOR	6,333,305,249.49	5,631,374,820.77	88.92%
2	ECONOMIC SECTOR	10,561,329,700.48	9,494,539,077.96	89.89%
3	LAW AND JUSTICE SECTOR	157,424,900.00	148,895,900.00	94.58%
4	REGIONAL SECTOR	4,639,500.00	3,202,000.00	69.02%
5	SOCIAL SECTOR	1,234,552,368.08	727,688,880.11	58.94%
6	GRAND TOTAL	18,291,251,718.05	16,005,700,678.84	87.50%

SOURCE: - Financial Reports of the Accountant-General, Ekiti-State for the year ended 31st December, 2021.

The sectoral analysis of the Overhead Costs above, revealed that all the sectors performed above average. However, a critical look into the analysis showed that only two sectors: Administrative and Economic sectors accounted for 94.5% (N15,125,913,898.73) of the total Actual Overhead cost of N16,005,700,678.84 for the year under review.

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

The overall performance percentage increased from 82.20% recorded in the year 2020 to 87.50% in the year 2021.

3.4 CAPITAL EXPENDITURE

	BUDGET 2021 N	ACTUAL 2021 N	PERFORMANCE %
CAPITAL EXPENDITURE	45,697,073,657.67	40,481,587,406.00	88.58
TOTAL	45,697,073,657.67	40,481,587,406.00	88.58

SOURCE: - Financial Reports of the Accountant-General, Ekiti-State for the year ended 31st December, 2021.

The sum of N45,697,073,657.67 was proposed as capital expenditure for the year representing 41.66% of the total budgeted expenditure. The figure was above the 2020 projected capital expenditure of N33,595,306,693.63 translating to an increase of N12,101,766,964.04 (approximately 36.02%).

The actual capital expenditure for the year was N40,481,587,406. This represents 88.58% of budget performance, 42.16% of total revenue collected, 163.78% of actual capital receipts and 38.76% of actual total expenditure for the year.

In the current year, the budgeted Capital Expenditure to budgeted Recurrent expenditure ratio was approximately 1:1.4 while the actual Capital Expenditure to Recurrent Expenditure ratio recorded in the year was 1:1.6

Audit observed that 2021 capital budget was a deficit budget with a projected capital revenue of N32,906,761,952.13 and planned expenditure of N45,697,073,657.67. This implies that the sum of N12,790,311,705.54 (28% of Budgeted Expenditure) were conceptualised and estimated in the budget without any fund allocated for the execution. Budget is a planning tool and we must plan not to fail.

3.4.1 CAPITAL EXPENDITURE PERFORMANCE ON SECTORAL BASIS FOR 2021

S/NO	SECTOR	BUDGET N	ACTUAL N	PERFORMANCE %
1	<u>ADMINISTRATIVE SECTOR</u>	5,522,867,336.56	5,299,480,204.00	95.96%
	Administration			
2	<u>ECONOMIC SECTOR</u>	30,908,072,754.21	28,932,896,509.00	93.61%
	Agriculture, Emergency, Infrastructure, Lands and Housing			
3	<u>LAW AND JUSTICE SECTOR</u>	996,712,634.70	104,900,000.00	10.52%
	Law and Justice Sector			
4	<u>REGIONAL SECTOR</u>	88,000,000.00	14,868,049.00	16.90%
	Regional Sector			
5	<u>SOCIAL SECTOR</u>	8,181,420,932.25	6,129,442,644.00	74.92%
	Education, Health, Information and Environments.			
	TOTAL	45,697,073,657.72	40,481,587,406.00	88.59%

SOURCE: - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2021.

It could be deduced from the above table that overall performance of capital expenditure has increased slightly to 88.59% when compared to 88.24% obtained in year 2020. It was observed that Law and Justice and Regional sectors did not perform well,

having capital expenditure of N104,900,000 and N14,868,049.00 respectively with budgetary provisions of N996,712,634.70 and N88,000,000 representing low budgetary performances of 10.52% and 16.90% respectively.

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

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

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

3.5.1 MDAS WITH ABYSMALLY LOW EXPENDITURE PROFILE

(a) OVERHEAD COST

S/NA	MINISTRY DEPARTMENT AND AGENCY	2021 BUDGET N	2021 ACTUAL TOTAL N	BUDGET VARIANCE N	PERFORMANCE
1	Special Adviser on Investment	6,000,000.00	2,250,000.00	3,750,000.00	37.50%
2	Boundary Technical Committee	4,500,000.00	600,000.00	3,900,000.00	13.33%
3	Ekiti State Micro Finance and Enterprise Development Agency	23,200,000.00	8,136,500.00	15,063,500.00	35.07%
4	Ekiti State Emergency Management Agency	14,000,000.00	5,082,000.00	8,918,000.00	36.30%
5	Ekiti State Bureau of Public Procurement	6,400,000.00	2,400,000.00	4,000,000.00	37.50%

6	Maintenance Of Liaison Office Staff Quarters Abuja	3,200,000.00	1,200,000.00	2,000,000.00	37.50%
7	Muslim Pilgrim Board	5,000,000.00	600,000.00	4,400,000.00	12.00%
8	Christian Pilgrim Board	10,051,724.12	1,100,000.00	8,951,724.12	10.94%
9	Bureau Of Special Projects	14,500,000.00	4,900,000.00	9,600,000.00	33.79%
10	SSA Diaspora	3,000,000.00	1,017,000.00	1,983,000.00	33.90%
11	hosting of public service games	1,000,000.00	300,000.00	700,000.00	30.00%
12	Staff Housing Loan Board	800,000.00	300,000.00	500,000.00	37.50%
13	Ekiti State Audit Service Commission	12,000,000.00	3,000,000.00	9,000,000.00	25.00%
14	Ekiti State Independence Electoral Commission	18,676,125.00	6,980,000.00	11,696,125.00	37.37%
15	Ekiti State Security Trust Fund	5,000,000.00	400,000.00	4,600,000.00	8.00%
16	Automation Centre	2,200,000.00	250,000.00	1,950,000.00	11.36%
17	Ministry of Arts, Culture and Tourism Development	62,206,587.70	18,545,000.00	43,661,587.70	29.81%
18	State Bureau Of Statistics	14,837,500.00	2,300,000.00	12,537,500.00	15.50%
19	Monitoring And Evaluation (Fiscal Responsibility Commission)	4,000,000.00	950,000.00	3,050,000.00	23.75%

20	State Rural Water Supply And Sanitation Agency	1,700,000.00	600,000.00	1,100,000.00	35.29%
21	Ministry Of Infrastructure And Public Utilities	10,800,000.00	2,912,500.00	7,887,500.00	26.97%
22	Office Of Public Defender	3,000,000.00	900,000.00	2,100,000.00	30.00%
23	Ekiti State Law Reform Commission	2,400,000.00	800,000.00	1,600,000.00	33.33%
24	Ekiti State Library Board	3,000,000.00	1,080,000.00	1,920,000.00	36.00%
25	Agency for Adult and Non-Formal Education	20,000,000.00	600,000.00	19,400,000.00	3.00%
26	Ekiti State Board for Technical and Vocational Education	22,405,350.00	3,754,500.00	18,650,850.00	16.76%
27	Ekiti State Scholarship Board	100,000,000.00	1,200,000.00	98,800,000.00	1.20%
28	State Environmental Protection Agency	4,200,000.00	1,200,000.00	3,000,000.00	28.57%
29	Bureau of Chieftaincy Affairs	7,620,000.00	2,800,000.00	4,820,000.00	36.75%
30	Bureau of Rural And Community Development	4,000,000.00	950,000.00	3,050,000.00	23.75%
	Total	389,697,286.82	77,107,500.00	312,589,786.82	20%

(b) CAPITAL RELEASES TO MINISTRIES/DEPARTMENTS/AGENCIES

S/N0	Description	2021 BUDGET	ACTUAL 2021	VARIANCE	PERFORMANCE
1	Ekiti State Aid Control Agency	22,000,000.00	5,000,000.00	17,000,000.00	22.73%
2	Office Of Transformation	10,000,000.00	2,000,000.00	8,000,000.00	20.00%

	And Strategy				
3	Pension Transition Arrangement Department	10,000,000.00	1,000,000.00	9,000,000.00	10.00%
4	Utility Service Department	20,173,487.79	230,000.00	19,943,487.79	1.14%
5	Ministry Of Information And Value Orientation	40,000,000.00	1,018,250.13	38,981,749.87	2.55%
6	Technical Adviser On Ekiti Knowledge Zone	136,000,000.00	4,325,786.00	131,674,214.00	3.18%
7	Ekiti State Investment Promotion Agency	135,000,000.00	17,950,000.00	117,050,000.00	13.30%
8	Job Creation And Employment Agency	65,280,850.00	15,000,000.00	50,280,850.00	22.98%
9	Ekiti State Electricity Board	178,000,000.00	51,649,648.07	126,350,351.93	29.02%
10	Ekiti State Mineral Resources Development Agency	13,617,845.19	400,000.00	13,217,845.19	2.94%
11	Ministry Of Budget And Planning	9,574,103,983.23	264,357,417.50	9,309,746,565.73	2.76%
12	Fiscal Responsibility Commission	26,500,000.00	1,400,000.00	25,100,000.00	5.28%
13	Office Of Surveyor General	50,304,715.00	11,790,240.00	38,514,475.00	23.44%
14	Ministry Of Infrastructure And Public Utilities	48,000,000.00	8,500,000.00	39,500,000.00	17.71%
15	The Judiciary	600,000,000.00	104,900,000.00	495,100,000.00	17.48%
16	SUB TOTAL LAW & JUSTICE	996,712,634.70	104,900,000.00	891,812,634.70	10.52%
17	Ministry Of Regional and Special Duties	88,000,000.00	14,868,048.55	73,131,951.45	16.90%

19	Ministry of Youth and Sport Development	57,677,970.24	9,000,000.00	48,677,970.24	15.60%
20	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	356,492,517.61	50,797,141.14	305,695,376.47	14.25%
21	Ministry of Education, Science and Technology	334,500,000.00	23,122,752.50	311,377,247.50	6.91%
22	Ekiti State College of Agriculture, Isan Ekiti	940,153,837.26	82,250,954.72	857,902,882.54	8.75%
23	Ekiti State Scholarship Board	2,000,000.00	600,000.00	1,400,000.00	30.00%
24	Primary Healthcare Development	72,275,000.00	14,286,338.00	57,988,662.00	19.77%
25	Ekiti State University Teaching Hospital	70,000,000.00	15,550,157.00	54,449,843.00	22.21%
26	Central Medical Stores	10,500,000.00	3,556,947.10	6,943,052.90	33.88%
27	Ekiti State Waste Management Board	72,752,124.00	12,815,599.00	59,936,525.00	17.62%
	Total	14,018,044,965.02	836,137,328.26	13,181,907,636.76	5.96%

3.5.2 MDAS WITH BUDGETARY PROVISION WITHOUT ANY RELEASE THROUGHOUT THE YEAR

(a) OVERHEAD COST

S/NO	MINISTRY DEPARTMENT AND AGENCY	BUDGET N	ACTUAL TOTAL N	VARIANCE N	PERFORMANCE
1	Special Adviser Trade, Investment and Innovations	2,000,000.00	0.00	2,000,000.00	0.00%
2	Special Adviser Governor Office	400,000.00	0.00	400,000.00	0.00%

3	Special Adviser Policy and Documentation	2,000,000.00	0.00	2,000,000.00	0.00%
4	Special Adviser Development Matters	5,000,000.00	0.00	5,000,000.00	0.00%
5	Safe City	3,000,000.00	0.00	3,000,000.00	0.00%
6	Office of Chief Of Protocol (Scop)	3,000,000.00	0.00	3,000,000.00	0.00%
7	3 SSAs Special Projects (for 3 Senatorial Districts)	5,000,000.00	0.00	5,000,000.00	0.00%
8	SSA Statistics	2,000,000.00	0.00	2,000,000.00	0.00%
	Total	22,400,000.00	0.00	22,400,000.00	0.00

(b) CAPITAL RELEASES TO MINISTRIES/DEPARTMENTS/AGENCIES

S/NO	Description	BUDGET,2021 N	ACTUAL 2021 N	VARIANCE N	PERFORMANCE %
1	Deputy Governor's Office	15,000,000.00	0.00	15,000,000.00	0.00
2	Ekiti State Boundary Commission	5,000,000.00	0.00	5,000,000.00	0.00
3	Ekiti State Emergency Management Agency	33,200,000.00		33,200,000.00	0.00
4	Ekiti State Liaison Office Abuja	15,000,000.00		15,000,000.00	0.00
5	Ekiti State Pension Commission	10,000,000.00		10,000,000.00	0.00
6	Secretary to The State Government	9,502,554.50		9,502,554.50	0.00
7	Political and Inter-Party	32,000,000.00		32,000,000.00	0.00
8	Ekiti State Security Trust Fund	20,000,000.00		20,000,000.00	0.00
9	House of Assembly Service Commission	70,000,000.00		70,000,000.00	0.00
10	Broadcasting Service of Ekiti	27,000,000.00		27,000,000.00	0.00

	State				
11	Head of Service	12,543,335.64		12,543,335.64	0.00
12	Office of Establishment and Service Matters	6,303,576.31		6,303,576.31	0.00
13	Office of Capacity Development and Reform	34,525,517.78		34,525,517.78	0.00
14	Ekiti State Auditor General Office	20,467,376.30		20,467,376.30	0.00
15	Local Government Auditor General Office	6,627,787.44		6,627,787.44	0.00
16	Ekiti State Audit Service Commission	10,000,000.00		10,000,000.00	0.00
17	Ekiti State Civil Service Commission	10,000,000.00		10,000,000.00	0.00
18	Ekiti State Forestry Commission	30,192,196.86		30,192,196.86	0.00
19	Fountain Marketing Agricultural Agency	500,000.00		500,000.00	0.00
20	Directorate Of Farm Settlement And Peasant Farmer Devt.	6,502,808.45		6,502,808.45	0.00
21	Central Internal Audit	2,000,000.00		2,000,000.00	0.00
22	Ekiti State Board Of Internal Revenue Service	38,000,000.00		38,000,000.00	0.00
23	Signage And Advertisement Agency	30,481,992.78		30,481,992.78	0.00
24	Ekiti State Social Investment Programme	165,251,495.00		165,251,495.00	0.00
25	Bureau of Employment, Labour and Productivity	15,000,000.00		15,000,000.00	0.00
26	Bureau of Information, Communication and Technology (ICT)	55,000,000.00		55,000,000.00	0.00
27	Ekiti State Office of Energy	20,000,000.00		20,000,000.00	0.00

	Matters				
28	Ekiti State Traffic Management Agency	20,000,000.00		20,000,000.00	0.00
29	State Bureau of Statistics	10,956,501.73		10,956,501.73	0.00
30	Ekiti State Housing Corporation	39,224,219.21		39,224,219.21	0.00
31	Ekiti State Judicial Service Commission	150,000,000.00	0.00	150,000,000.00	0.00
32	Ministry of Justice	229,212,634.70	0.00	229,212,634.70	0.00
33	Office of Public Defender	17,500,000.00		17,500,000.00	0.00
34	Ekiti State Sport Council	15,677,970.24	0.00	15,677,970.24	0.00
35	Ekiti State Office of Disability	23,500,000.00	0.00	23,500,000.00	0.00
36	Ekiti State Library Board	4,500,000.00	0.00	4,500,000.00	0.00
37	Education Trust Funds	20,000,000.00	0.00	20,000,000.00	0.00
38	Subeb	2,510,000,000.00	0.00	2,510,000,000.00	0.00
39	Agency for Adult and Non-Formal Education	500,000.00	0.00	500,000.00	0.00
40	School of Agriculture and Enterprise Agency	5,000,000.00	0.00	5,000,000.00	0.00
41	Ekiti State College of Health Science and Technology, Ijero Ekiti	5,000,000.00	0.00	5,000,000.00	0.00
42	Ekiti State Teaching Service Commission	15,558,192.32	0.00	15,558,192.32	0.00
43	Ekiti State Health Insurance Scheme	101,500,000.00	0.00	101,500,000.00	0.00
44	Hospital Management Board	32,000,000.00	0.00	32,000,000.00	0.00
45	Ministry of Environment	74,000,000.00	0.00	74,000,000.00	0.00
46	Ministry of Local Government Affairs	36,000,000.00	0.00	36,000,000.00	0.00
47	Bureau of Chieftaincy Affairs	15,584,189.40	0.00	15,584,189.40	0.00

	Total	4,025,812,348.66	0.00	4,025,812,348.66	0.00
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The tables above showed that fund accessed by some MDA's from their budgetary overhead provisions was abysmally low. In fact, some MDAs had no access to funds on the overhead cost provision made for them. During the period under review, MDAs with budgetary provisions of N389,697,286.82 could only access N77,107,500.00 (approximately 19.79%) leaving a difference of N312,589,786.82 which could not be accessed. While MDAs with overhead budgetary provision of N22,400,000.00 could not access any.

Further analysis showed that capital expenditure was also affected by low release or non-release of fund in the current year. MDAs with capital votes of N14,018,044,965.02 in the budget got a release of N836,137,328.26 while those with capital provisions of N4,025,812,348.66 got no releases at all.

It is important to emphasise that the liquidity of the state economy and its growth is dependent on the capital expenditure of the Government.

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

3.6 EXCESS EXPENDITURE BY MDAs

(a) PERSONNEL COSTS

S/NO	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET,2021 N	ACTUAL COST N	VARIANCE
1	011102100100	Ekiti State Liaison Office Abuja	13,440,749.00	13,518,430.17	-77,681.17
2	011113200100	Inter-Governmental		276,284.04	-276,284.04

		and Integration Affairs			
3	016101300200	Political and Economic Affairs	1,198,616,652.27	1,661,790,481.43	-463,173,829.16
4	012500700100	Office of Capacity Development and Reform	17,295,464.04	17,642,393.52	-346,929.48
5	014000200100	Local Government Auditor General Office	37,442,687.40	37,454,173.06	-11,485.66
6	014800100100	Ekiti State Independence Electoral Commission	83,519,302.48	83,804,403.87	-285,101.39
7	021510200100	Agricultural Development Programme	150,446,307.54	160,943,418.36	-10,497,110.82
8	021511000100	Fountain Marketing Agricultural Agency	18,587,183.40	22,755,519.24	-4,168,335.84
9	021511700100	Directorate of Farm Settlement and Peasant Farmer Devt.	0.00	20,552,630.69	-20,552,630.69
10	022000700100	Office of The Accountant General	150,279,319.41	157,720,904.84	-7,441,585.43
11	022000800100	Ekiti State Board of Internal Revenue Service	156,752,554.90	189,379,368.50	-32,626,813.60
12	022200100100	Ministry of Investment, Trade and Innovations	168,589,271.84	184,923,086.64	-16,333,814.80
13	022800100100	Bureau of Information,	24,551,558.36	24,609,846.82	-58,288.46

		Communication and Technology (ICT)			
14	023100100100	Ekiti State Electricity Board	78,338,290.15	79,113,950.93	-775,660.78
15	023305100100	Mineral Resources and Environmental Committee	0.00	365,036.68	-365,036.68
16	023400100100	Ministry of Works and Transportation	287,384,152.00	311,259,576.58	-23,875,424.58
17	023800200100	State Bureau of Statistics	28,111,289.97	33,574,595.25	-5,463,305.28
18	025300000000	Ministry of Housing and Urban Development	60,221,166.70	69,320,541.06	-9,099,374.36
19	026000100400	Urban Renewal Agency	12,011,283.74	12,146,174.86	-134,891.12
20	026100100200	Ekiti State Fire Services	0.00	25,505,219.20	-25,505,219.20
21	032600000000	Ministry of Justice	180,598,746.78	221,609,904.38	-41,011,157.60
22	051300100100	Ministry of Youth and Sport Development	17,679,984.95	20,239,609.53	-2,559,624.58
23	051400100100	Ministry of Women Affairs, Gender Empowerment and Social Welfare	80,821,932.42	90,449,228.71	-9,627,296.29
24	051700100100	Ministry of Education, Science and Technology	513,115,344.74	552,377,209.50	-39,261,864.76
25	051700100400	Ekiti State Library Board	16,732,627.88	17,885,292.07	-1,152,664.19
26	051700100500	Education Trust Funds	15,899,330.41	16,694,438.95	-795,108.54

27	051701000100	State Universal Basic Education Board	323,430,718.08	339,085,824.90	-15,655,106.82
28	051705300100	Ekiti State Board for Technical and Vocational Education	84,416,023.36	130,289,182.39	-45,873,159.03
29	051705500100	Ekiti State Teaching Service Commission	8,121,134,514.46	9,181,073,472.12	-1,059,938,957.66
30	052100100100	Ministry of Health and Human Services	297,508,684.31	313,306,125.21	-15,797,440.90
31	052110200100	Hospital Management Board	2,194,071,396.18	2,992,625,874.26	-798,554,478.08
32	053500100100	Ministry of Environment	90,469,340.46	106,236,346.58	-15,767,006.12
33	055100100100	Ministry of Local Government Affairs	38,418,926.06	52,260,886.37	-13,841,960.31
		Total	14,446,444,054.29	17,126,994,716.50	-2,680,550,662.21

(b) SOCIAL BENEFITS

CODE	DETAILS	ACTUAL 2021	FINAL BUDGET 2021	VARIANCE
		₦	-	₦
210301	PENSION	6,160,159,348	5,749,247,483	(410,911,865)
210301	GRATUITY	689,458,636	354,862,166	(334,596,469)
	TOTAL	6,849,617,984	6,104,109,649	(745,508,334)

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(c) OVERHEAD COSTS

S/NO	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	BUDGET, 2021 N	ACTUAL 2021 N	VARIANCE
1	011100200200	Special Adviser To The Governor On Federal Matters	10,000,000.00	11,000,000.00	-1,000,000.00
2	011111201300	SSA Development Partnership	0.00	2,500,000.00	-2,500,000.00
3	011111300200	Pension Transition Arrangement Department	3,000,000.00	3,050,000.00	-50,000.00
4	012300100100	Ministry of Information and Value Orientation	91,882,530.00	133,239,365.00	-41,356,835.00
5	021511700100	Directorate of Farm Settlement and Peasant Farmer Devt.	1,000,000.00	1,157,223.90	-157,223.90
6	022000700100	Office of The Accountant General	124,009,192.41	173,125,682.31	-49,116,489.90
7	022200100100	Ministry of Investment, Trade and Innovations	5,296,500.00	6,767,000.00	-1,470,500.00
8	052110200100	Hospital Management Board	110,000,000.00	121,039,548.07	-11,039,548.07
		TOTAL	345,188,222.41	451,878,819.28	106,690,596.87

(d) SUBVENTIONS AND GRANTS TO TETIARY INSTITUTIONS

ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	ACTUAL 2021	VARIANCE
052102600100	Ekiti State University Teaching Hospital	1,720,000,000.00	2,379,124,479.20	-659,124,479.20
	TOTAL	1,720,000,000.00	2,379,124,479.20	-659,124,479.20

(e) PURCHASE/CONSTRUCTION OF ASSETS

S/NO	Code	Description	FINAL BUDGET	ACTUAL 2021	VARIANCE
1	011100201500	Special Adviser on Social Investment		72,000,000.00	-72,000,000.00
2	011110100100	Bureau of Special Projects	900,000,000.00	1,505,566,951.07	-605,566,951.07
3	021511800100	Ekiti State Rural Access and Agricultural Marketing Project (Raamp)		352,056,922.82	-352,056,922.82
4	022200100100	Ministry of Investment, Trade and Innovations	47,000,000.00	47,847,953.22	-847,953.22
5	022800000000	Bureau of Information, Communication and Technology (ICT)		4,650,095.06	-4,650,095.06
6	025200100200	State Rural Water Supply and Sanitation Agency	7,000,000.00	250,000,000.00	-243,000,000.00
		TOTAL	954,000,000.00	2,232,121,922.17	1,278,121,922.17

3.7 EXCESS PERSONNEL COST:

It was observed that Thirty-Three (33) MDAs recorded excess Personnel cost totalling N2,680,550,662.21 in the current year. This was an alarming increase of N2,630,311,496.37 and N2,469,509,888.14 when compared with N50,239,165.84 and N211,040,774.07 reported in 2019 and 2020 respectively.

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

3.8 EXCESS SOCIAL BENEFITS:

The sum of N334,596,469 was observed to be excess gratuity in the year 2021 while N410,911,865 was recorded as excess for pension. Enough budgetary provisions were expected to be made for this as earlier reiterated in the previous Auditor-Generals' report. The Budget officers should take note of this, in subsequent preparation of budgets.

3.9 EXCESS OVERHEAD COST:

The analysis of overhead cost for year 2021 revealed that eight MDAs had an excess expenditure of N106,690,596.87 when compared with their budgetary provision of N345,188,222.41 indicating an increase of N66,658,633.37 when compared to excess overhead expenditure of N40,031,963.50 in the previous year.

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

3.10 EXCESS PURCHASE/CONSTRUCTION OF ASSETS.

Excess Capital Expenditure amounting to N1,278,121,922.17 was observed from 6 (Six) MDAs in the current year being an increase of N471,263,812.16 when compared with the previous year. The Ministry of Finance is expected to ensure close monitoring of budget to prevent excess budgetary expenditure.

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

3.11 CONTROL OF EXPENDITURE

Expenditure control appeared to be weak during the year under reference despite audit call for attention to this area. There were cases of excess expenditure amounting to N5,469,995,994.45 observed under various heads of expenditure of the MDAs. There were cases of expenditures without budgetary provision amounting to N477,906,188.49. These instances of extra-budgetary expenditure revealed lapses in budgetary provisions and lack of monitoring of budget implementation as earlier observed in the previous report. It equally showed inefficiencies of the Finance and Accounts Officers of the MDAs to monitor their expenditures against what is provided for in the budget estimate.

4.0 REVIEW OF FINANCIAL STATEMENTS:

4.1 STATEMENT OF FINANCIAL PERFORMANCE:

The Statement of Financial Performance published for the period ended 31st December, 2021 showed a net deficit balance of N5,890,156,489.00. This indicated was a further significant decrease of N5,425,849,518.23. when compared with 2020 net deficit balance of N464,306,970.77. The summary of the statements is as shown below:

DETAILS	2021 N	2020 N
Total Revenue generated for the year	77,479,015,351.00	72,720,393,266.24
Total Operating Expenses	(75,925,115,773.00)	(66,933,143,830.82)
Surplus from operating activities	1,553,899,579.00	5,787,249,435.42
Total Non-Operating Expenses:	(7,444,056,067.00)	(6,251,556,406.19)
TOTAL	(5,890,156,489.00)	(464,306,970.77)

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2021.

From the above, the revenue generated from operating activities increased while operating expenses experienced a further increase in the current year compared with previous year's figures leading to a higher deficit of N5,890,156,489.00.

Capital expenditure included in non-operating expenses increased from N2,747,317,720.00 to N5,386,477,938.00. These items were expended in the Statement of Financial Performance because they could not meet IPSAS requirements for Property Plants and Equipment (PPE). The above scenario continued to occur despite my advice for proper classification of expenditure in Auditor-General's report in years 2018,2019 and 2020. Budget Officers should take note of this for appropriate correction in the subsequent years.

4.2 STATEMENT OF FINANCIAL POSITION:

4.2.1 ASSETS:

4.2.2 CURRENT ASSETS:

4.2.3 LIQUID ASSETS: (CASH AND CASH EQUIVALENT)

These are balances on cash, bank and call accounts (Fixed Deposit). It was observed that the number of current bank accounts maintained by the State had reduced to 95 in the current year from 102 in year 2020. This large number of bank accounts on yearly basis is still of great concern to Audit.

From the list of Bank accounts provided in Note 15 of the 2021 financial report, it was observed that different banks were opened for the same item. Example of this is accounts opened for COVID 19 in 6 different banks with Nil balances. It was also observed that 28 of the banks had nil balances

The Accountant-General is hereby advised to consolidate accounts opened for the same purpose for easy management of fund. The total balance of N8,351,267,791.48 which was reported for the year under review included reconciled cash book balances of MDAs and IGR collection Accounts balances as at 31st December, 2021. This had a decrease of N8,430,646,299.23 when compared with last year cash and cash equivalent balance of N16,781,914,091.23. The details is as shown below:

CASH AND CASH EQUIVALENTS:

	2021	2020
	N	N
Treasury Cash Balances	3,928,932,994.00	6,606,462,848.46
Cash Held by MDAs	3,988,881,909.00	9,981,143,778.05
IGR Collection Accounts Balances	<u>433,452,888.48</u>	<u>194,307,464.72</u>
TOTAL	<u>8,351,267,791.48</u>	<u>16,781,914,091.23</u>

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2021.

No call account (Fixed Deposit) balance was observed at the end of the current financial year therefore there was no interest earned on fixed deposit. It is advised that some of the cash should be properly invested to earn sizable income rather than maintaining idle balances.

4.2.4 RECEIVABLES

The total receivables as at 31st December, 2021 stood at N4,708,035,783.06 as stated below.

	2021	2020
	N	N
Wema Shares	47,164,307.00	47,316,401.00
Advances (Car and Housing Loans)	3,183,114,666.00	3,110,422,617.77
Local Government (Bail out)	1,313,306,810.06	1,399,812,147.88
Overpayment to NUWSRP-4	<u>164,450,000.00</u>	<u>164,450,000.00</u>
	<u>4,708,035,783.06</u>	<u>4,722,001,167.01</u>

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2021.

From the above analysis, there was a decrease of N13,965,383.95 in the current year's figure when compared with previous year's figure.

Despite my advice in the last year Auditor-General's report, a sum of N164,450,000.04 being the over deduction of the State counterpart fund on the project of NUWSRP-3 by FAAC, has not been recovered. The Office of Accountant-General should recover the sum of N164,450,000.04 from NUWSRP-3 being the over-deduction.

4.2.5 NON-CURRENT ASSETS:

4.2.6 INVESTMENT

Two (2) Investments with total value of N1,255,244,342.00 recognised in the previous year still remain the same value in the current financial year. As reported in the previous Auditor- General's Report, the note to the accounts on investment in the financial report did not show whether they were Investments in Associate, Joint ventures or Controlled Entities. This pertinent information should be

disclosed in the subsequent financial reports. It is also worthy to note that these investments did not yield any income in the current year just like the previous years.

4.2.7 BOND SINKING FUND

The Bond sinking fund account balance as at 31st December, 2021 stood at N1,439,618,043. The details are as shown below:

	2021	2021
DETAILS INFLOWS:	SECOND TRANCHE N	TOTAL N
Receipt from State Government	4,914,903,343	
Investment Income	22,164,056	
TOTAL INFLOW		4,937,073,399
OUTFLOWS		
Payment to Bond Holders	3,020,458,810	
Consultants Fee	-	
Registrars Fees	-	
Management Fees	9,489,970	
Trusteeship Fees	16,125,000	
Reimbursable Fees	439,470,613	
Bank Charges and Courier	3,913	
Publication Fee	868,000.00	
Secretariate Fee	11,907,050	
TOTAL OUTFLOW		(3,497,455,356)
BALANCE		1,439,618,043

NOTE

	N
Balance as at 31/12/2020	519,977,186,000
Decrease in Bond Sinking Fund	(519,977,186,000)
Balance as 1/1/2021	-
Increase in Bond Sinking Fund value	-
Balance as at 31/12/2021	1,439,618,043

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2021.

4.2.8 FIXED ASSETS:**4.2.9 (PROPERTY, PLANT AND EQUIPMENT)**

The total cost of Fixed Assets (PPE) as at 31stDecember, 2021 was N307,517,613,249.69 with details shown below:

	N
Balance as at 1 st January, 2021	227,131,657,771.01
Assets procured and recognised in 2021	28,557,447,010.78
2020 WIP transferred to Fixed Assets schedule in 2021	51,828,508,467.90
-	
Government Assets recognised in 2021	-
Total cost of Fixed Assets as at 31/12/2021	<u>307,517,613,249.69</u>

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2021.

From the above analysis, the increase in total cost of asset from N227,131,657,771.01 in the beginning of the year to N307,517,613,249.69 was due to procurement of new assets and Work -in -progress (WIP) transferred to fix asset Schedule.

The Net Book Value of Assets (PPE) as at 31st December, 2021 was N231,025,646,264.10(inclusive of Investment net Value of N12,227,972,500.00) after accumulated depreciation of N76,491,966,985.59 was charged on the assets.

The cost of Fixed Assets (PPE) classified as Work In-Progress as at 31st December, 2021 was N23,890,627,436.00 with details shown below:

	N
Work-in-Progress as at 1st January, 2021	51,828,508,467.81
Work-in –Progress added during the year	23,890,627,436.00
Work-in-Progress recognised in the year	-
TOTAL	75,719,135,903.81
Work in Progress converted to capital asset	(51,828,508,467.81)
Work in Progress Balance as at 31st Dec, 2021	23,890,627,436.00

The Work-In-Progress increases by additional N23,890,627,436.00 in the year under review. Audit observed that Work-In-progress worth N51,828,508,467.81 was converted to finished Capital Assets in the year.

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

4.2.10 INVESTMENT PROPERTY

The investment property showed a net book value of N12,227,972,500 as at 31st December, 2021 after annual depreciation of N719,292,500.00 was charged. The fact that the investment property yielded just a sum of N70,000,000 captured as “rent” under other revenue in the financial statements is of great concern to audit considering the annual depreciation charge on the investment

property. The appropriate analysis of how the investment income captured as rent was unknown to audit therefore, the amount paid could not be ascertained to be appropriate. The Ministry of Finance should make available to Audit the details of the rent income and how it was arrived at.

4.3 LIABILITIES:

4.3.1 CURRENT LIABILITIES:

The total Current Liabilities of the State Government as at 31st December, 2021 was N29,290,912,700, representing a decrease of N4,507,839,384.00 (approximately 13.33%) when compared with N33,798,752,083.86 reported in the previous year. This was as a result of substantial reduction in payables by N1,497,112,941.00 and current borrowings with N3,010,726,443.00. The details of the current liabilities are as shown below:

	2021 N	2020 N	
Salaries and other Staff claims	4,021,971,739.00	4,977,800,451.35	
Pension & Gratuity	14,798,162,674.00	14,628,272,663.05	
Judgement Debt	511,763,650.00	829,382,226.28	
Contractors Arrears	1,415,833,079.00	1,809,388,742.18	
Current Portion of Borrowings	8,543,181,558.00	11,553,908,001.00	-
TOTAL	29,290,912,700.00	33,798,752,083.86	

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2021.

4.3.2 NON-CURRENT LIABILITIES:

The total Non-Current Liabilities (Long Term Borrowings) of the State Government as at 31st December, 2021 was N126,909,501,193.00 as against N89,549,999,619.42 recorded in year 2020 translating to an increase of N37,359,501,574.00 (approximately 41.71%). The summary is as follows

	2021	2020
	N	N
FOREIGN LOAN	78,801,371,523.00	37,952,880,088.04
DOMESTIC LOAN	48,108,129,669.00	51,597,119,531.38
	126,909,501,193.00	89,549,999,619.42

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2021.

4.3.3 DOMESTIC LOAN:

In the period under reference, the total Internal Loan obtained by the State was N12,760,662,179.00 as against N9,629,669,867.43 procured in 2020. During the same period the sum of **N7,909,335,002.17 was** paid as Domestic Loans. The details below:

S/NO	DETAILS	PRINCIPAL PAYMENT N	INTEREST PAYMENT N	TOTAL PAYMENT N
1	BUDGET SUPPORT	210,002,198.74	874,354,625.45	1,084,356,824.19
2	BAIL OUT	278,101,141.49	326,737,827.72	604,838,969.21
3	FGN BONDS	420,220,572.63	2,557,623,148.70	2,977,843,721.33
4	ACCESS (ECA)	162,447,908.58	467,360,260.71	629,808,169.29
5	STATE BONDS	401,813,759.48	255,866,011.46	657,679,770.94

6	RE-STRUCTURED LOANS	1,115,925,179.05	192,039,841.89	1,307,965,020.94
7	COMMERCIAL AGRICULTURE CREDIT SCHEME	234,517,848.92	171,204,265.22	405,722,114.14
8	HEALTH INTERVENTION	76,951,959.08	64,562,948.00	141,514,907.08
9	CBN (DCRR) SCHEME I	-	49,770,926.85	49,770,926.85
10	CBN (DCRR) SCHEME II	-	49,834,578.20	49,834,578.20
	TOTAL	2,899,980,567.97	5,009,354,434.20	7,909,335,002.17

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2021.

4.3.4 FOREIGN LOAN

The Foreign Loan draw-down of the State Government in the year under review amounted to N5,765,039,628.00 showing an increase of N1,162,620,680.00 (approximately 25.26 %) when compared with year 2020 corresponding figure of N4,602,418,948.00. The largest amount of N5,131,221,318.00 (89% of the total draw-down) was drawn from NEWMAP which enjoyed a significant increase of N3,193,795,206.00 when compared with last year draw-down of N1,937,426,112.00

In the same period, the sum of N1,596,344,944.76 was repayment made on Foreign Loan out of which N1,250,778,445.12 was principal repayment and the balance of N345,566,499.64 was Interest on loan.

The closing balance of foreign loan as at 31st December, 2021 was \$120,603,760.16 as reported by Debt Management Office (DMO), when converted at official rate of N412.99/dollar amounted to N49,808,146,907.88. However, the sum of N1,700,017,238.66 was expensed leaving a balance of N48,108,129,669.22 which was recognised in the year.

The total Loan Repayment (Internal & External) made in the year under review was N9,505,679,946.29. On Public Debt sustainability, the DMO guidelines stipulate that the debt status of each State should not exceed 50% of Statutory Revenue in the preceding 12 months. It was observed by Audit that in the current year, the Debt-to-Income percentage of the State was 162.70% as at 31st December, 2021. This was an increase of 20.70% when compared with 2020 figure of 142%.

Other Debt Ratios are:

- (i) Ratio of Capital Expenditure to Debt Service in the Current year was 1: 0.24
- (ii) Ratio of Debt Service to Total Revenue in the year was 1:10
- (iii) Loan Repayment to Total Expenditure 10.99%

From the above calculations, the threshold would appear to have been exceeded. With low revenue base, debt service will become a herculean task. Audit is of the opinion that continuous reliance on debt instruments for financing state's infrastructure may create an unbearable debt burden.

5.0 SUBMISSION OF APPROPRIATION ACCOUNTS BY MINISTRIES, DEPARTMENTS AND AGENCIES

The number of MDAs that rendered their Appropriation Accounts increased from 67 (sixty-seven) in previous year to 87 (Eighty-Seven) in the current year. The number of MDAs that submitted before the due date of 31st March, 2021 increased from 67 (sixty-seven) to 70 (Seventy) in the year under review while 17 MDAs submitted after the due date. However, all MDAs are expected to submit before the due date as required by Audit Law.

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

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

5.1 SUBMISSION OF YEAR 2021 ANNUAL APPROPRIATION ACCOUNT

S/N	MDA'S	DATE OF SUBMISSION
1	Sustainable Development Goal's Office	13/01/2022
2	Political and Economic Affairs Department	31/01/2022
3	General Administration Department	18/03/2022
4	Ministry of Youth and Sport Development	23/02/2022
5	Bureau of Employment Labour and Productivity	28/1/2022
6	Ministry of Information and Values Orientation	13/01/2022
7	Office of Transformation, Strategy and Delivery	12/01/2022
8	Office of Establishment and Service Matter	17/01/2022
9	Bureau of Information and Communication Technology	07/04/2022
10	Government House and Protocol	02/02/2022
11	Cabinet and Special Services Department	18/01/2022
12	Ministry of Regional Development and Special Duties	13/03/2022
13	Social Investment Coordinating Office	28/01/2022
14	Teaching Service Commission	18/01/2022

15	Ministry of Trade and Industries	27/01/2022
16	Ekiti Knowledge Zone	04/04/2022
17	Bureau of Land Service	08/04/2022
18	Office of the Surveyor General	04/04/2022
19	Ministry of Local Government Affairs	08/04/2022
20	Bureau of Chieftaincy Affairs	26/01/2022
21	Ministry of Housing and Urban Development	11/04/2022
22	Judicial Service Commission	12/04/2022
23	Auditor-General's Office	28/01/2022
24	High Court of Justice	31/01/2022
25	Office of the Public Defender	19/01/2022
26	Ministry of Arts, Culture & Tourism	20/01/2022
27	State House of Assembly	28/01/2022
28	State House of Assembly Service Commission	31/01/2022
29	Ministry of Justice	02/01/2022
30	Bureau of Statistics	02/03/2022
31	Health Insurance Scheme	07/02/2022
32	Ministry of Health & Human Services	09/02/2022
33	Auditor-General for Local Government	18/02/2022
34	Ministry of Education Science & Technology	24/02/2022
35	Ministry of Finance	10/02/2022
36	Ministry of Budget & Economic Planning	02/02/2022
37	Ministry of Women Affairs & Social Development	02/02/2022
38	Ministry of Agriculture and Food Security	14/02/2022
39	Hospital Management Board	18/01/2022

40	Civil Service Commission	18/01/2022
41	Bureau of Rural & Community Development	02/02/2022
42	Office of the Deputy Governor	02/02/2022
43	Ekiti State Office for Disability Affairs	17/02/2022
44	Ekiti State Boundary Commission	02/022022
45	Central Internal Audit	15/02/2022
46	Accountant-General Office	11/02/2022
47	Ekiti State Multipurpose Credit Agency	18/01/2022
48	Job Creation and Employment Agency	21/01/2022
49	Ekiti State Waste Management Authority	14/01/2022
50	Directorate Farm Settlement	17/01/2022
51	Urban Renewal Agency	18/01/2022
52	Ekiti State Scholarship Board	18/01/2022
53	Ekiti State Agric. Development Programme (ADP)	17/01/2022
54	Electricity Board	20/01/2022
55	Education Trust Fund (ETF)	21/01/2022
56	Ekiti State Aids Control Agency	21/04/2022
57	Ekiti State Muslim Pilgrims Welfare Board	18/01/2022
58	Ekiti State Fiscal Responsibility Commission	13/01/2022
59	Ekiti State Pension Commission	07/02/2022
60	Ekiti State Mineral Resources Agency	21/01/2022
61	Ekiti State Housing Corporation	21/04/2022
62	Primary Health Care Development Agency	25/01/2022
63	Ekiti State Traffic Management Agency	18/01/2022
64	Ekiti State Board of Internal Revenue	18/01/2022
65	Ekiti State Housing Board	18/01/2022
66	State Independent Electoral Commission	10/01/2022
67	School Agriculture and Enterprise	25/04/2022

68	Pension Transition Arrangement Department	25/04/2022
69	Ekiti State Sport Council	12/01/2022
70	Ekiti State Water Corporation	12/01/2022
71	Ekiti State Board for Technical & Vocational Education	22/04/2022
72	Central Medical Store	21/01/2022
73	Signage & Advertisement Agency	12/01/2022
74	State Universal Basic Education Board	17/01/2022
75	Rural Access & Agric Management Project (RAMP)	01/06/2022
76	Fountain Agric. Management Agency	25/01/2022
77	Ekiti State Library Board	11/01/2022
78	State Emergency Management Agency	21/01/2022
79	Broadcasting Service of Ekiti State	22/04/2022
80	Public Works Corporation	18/05/2022
81	Bureau of Public Procurement	20/1/2022
82	Ministry of Environment and Natioanl Resources	08/02/2022
83	Ministry of Works and Transportation	21/3/2022
84	Ekiti State Emergency Protection Agency	26/1/2022
85	Forestry Commission	17/6/2022
86	Bureau of Special Projects	13/4/2022
87	Ministry of Infrastructure and Public Utility	18/1/2022

5.2 OBSERVATIONS ON APPROPRIATION ACCOUNTS SUBMITTED BY MDAs

The following observations have not changed despite my comments in 2020 Auditor-General's report.

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

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

5.3 RECOMMENDATIONS:

- (1) Knowledge gaps should be identified and all public officers responsible for maintenance of vote books and other books of accounts should be trained appropriately.
- (2) The Inspectorate Unit of Accountant-General's Office must be re-invigorated to conduct regular checks on the field Officers for monitoring of their performances as some of them had narrowed their roles to fund disbursement to the detriment of other crucial roles.
- (3) Each MDA should be allowed to be in full control of its budget.
- (4) Proper budget planning should be done to avoid MDAs spending from another MDA's vote.

6.0 CERTIFICATION OF TERMINAL BENEFITS (PENSIONS AND GRATUITIES)

In the year under review, 531 files with total sum of N429,568,423.78 and N1,783,578,159.48 for pension and gratuity respectively were treated and passed for payments in the current year.

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

SUMMARY OF PENSION AND GRATUITY FOR 2021

MONTH	NO. OF FILES	PENSION	GRATUITY
JANUARY	9	3,758,156.99	8,528,307.66
FEBRUARY	59	37,118,037.26	129,513,458.83
MARCH	67	55,409,828.95	489,249,870.50
APRIL	61	47,016,686.49	170,836,608.06
MAY	32	27,630,101.03	102,703,658.29
JUNE	40	38,143,420.10	132,610,694.37
JULY	42	33,803,929.88	121,479,197.48
AUGUST	69	54,724,756.07	192,016,910.74
SEPTEMBER	27	52,036,856.92	146,377,820.45
OCTOBER	45	30,426,916.99	107,334,809.57
NOVEMBER	47	31,163,806.50	115,164,240.25
DECEMBER	33	18,335,926.60	67,762,583.28
GROUND TOTAL	531	429,568,423.78	1,783,578,159.48

7.0 STATE OF THE ACCOUNTS:

7.1 FULL ADOPTION OF IPSAS ACCRUAL BASIS OF ACCOUNTING:

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

Within the transitional relief period, the State is expected to develop models for transiting to IPSAS accrual fully. Therefore, the expected date of full adoption of IPSAS in the State is 1st January, 2022 (considering the two-year extension). The full adoption of IPSAS has not been implemented in Financial Statements for the year 2021; the State is yet to make a full and unreserved statement about its compliance with the Accrual basis of IPSAS.

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

(1) STATEMENT OF DECLARATION

As observed in my previous report the State Government would have to make an explicit and unreserved statement about its full compliance with accrual basis IPSAS with effect from 1st January, 2022.

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

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

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

(3) PARTICIPATORY ROLES FOR MDAs

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

7.1.1 RECOMMENDATIONS:

(I) The Accountant-General's Office should as a matter of urgency put into use the accounting software developed for the office to drive the full implementation of IPSAS in the State.

(ii) The full implementation of IPSAS in Account preparation can only be done with full completion of State Integrated Financial Management Information System (SIFMIS). This will facilitate the participation of all MDAs in the operations of the State financial system.

(iii) A standard Audit Software should also be provided for the use of the Auditor-General's Office.

7.2 BUDGET PREPARATION UNDER IPSAS ACCRUAL BASIS.

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

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

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

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

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

7.2.1 RECOMMENDATIONS:

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

7.3 MISCLASSIFICATION OF CAPITAL EXPENDITURE:

Despite my comment in the previous years' report, Audit still observed that Capital Expenditures were classified based on old National Chart of Accounts Codes in the budget. The aftermath effect of the misclassification in the year under review was Capital Expenditure amounting to N5,330,334,275.69 which could not meet IPSAS requirement for PPE, as expensed in the year.

7.3.1 RECOMMENDATION:

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

7.4 LATE RELEASE OF 2021 IPSAS BUDGET DOCUMENT:

Audit observed that most MDAs do not have access to 2021 IPSAS Budget which negatively affected most of end of the year financial returns to the offices of Accountant-General and Auditor-General. Adequate accessibility to budget by the MDAs allows appropriate monitoring of Expenditures and helps to keep the Revenue projections in view.

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

7.4.1 RECOMMENDATION:

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

7.5 RECOGNITION OF ASSETS

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

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

7.5.1 RECOMMENDATION:

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

7.6 TRANSFERS FROM LOCAL GOVERNMENT:

Audit observed that revenue inflows from the State Joint Local Government Account (SJLGA) to some MDAs were excluded in the Revenue Head in 2020 accounts. The Revenue inflows were part of 1.8% of Statutory Allocation to Agencies and Parastatals allocated through SJLGA to Ministry of Local Governments, Office of Accountant-General and Office of Auditor-General for Local

Governments which amounted to N85,184,640.25, for Ministry of Local Government and N18,499,694.61 each for the Offices of Auditor-General for Local Government and Accountant General in the year under review.

Both the revenue and expenditure were neither included in the 2021 Budget Estimates nor shown in the Appropriation Accounts of these MDAs. The failure to properly account for such revenue and expenditure constituted a gross understatement of facts in the Financial Statements.

7.6.1 RECOMMENDATION:

The Accounting Officers of the affected MDAs should intimate the Ministry of Budget and Economic Planning of the existence of these revenues for inclusion in the State Budget.

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

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

The Local Government Councils in the State are entitled to 10% of all Internally Generated Revenue of the State. In the current year, the Financial Reports of the Accountant-General revealed that a sum of N13,620,433,128 was the amount generated as IGR. The ten percent (10%) Statutory Allocation to Local Government Councils from this amount is N1,362,043,312.8 out of which the sum of N110,378,999.11 was paid to the Local Governments leaving a balance of N1,251,664,313.69 to be paid. It must be noted that the sum of N1,057,755,394.47 due for year 2020 was still outstanding. The appropriate funding of the local Government activities would impact positively on the people at the grassroot level.

7.7.1 RECOMMENDATION:

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

7.8 UNAPPROPRIATED EXPENDITURE:

In the year 2021, Audit observed unappropriated expenditure of **N477,906,188.49** as analysed below:

S/NO	ADMIN CODE	MDAS	FINAL BUDGET, 2021	ACTUAL COST	COST TYPE
1	011113200100	Intergovernmental and Integration Affairs	-	276,284.04	Personnel
2	021511700100	Directorate of Farm Settlement and Peasant Farmers Development	-	20,552,630.69	Personnel
3	023305100100	Mineral Resources and Environmental Committee	-	365,036.68	Personnel

4	026100100200	Ekiti State Fire Services	-	25,505,219.20	Personnel
5	011111201300	SSA Development Partnership	-	2,500,000	Overhead
6	011100201500	Special Adviser on Social Investment	-	72,000,000	Capital
7	021511800100	Ekiti State Rural Access and Agricultural Marketing Project	-	352,056,922.82	Capital
8	022800000000	Bureau of Information and Technology	-	4,650,095.06	Capital
		TOTAL	-	477,906,188.49	

7.8.1 RECOMMENDATIONS:

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

7.9 REVENUE GENERATED BUT NOT CAPTURED BY IGR PLATFORM

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

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

7.9.1 RECOMMENDATION:

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

7.10 OUTSTANDING LOSSES:

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

7.11 DEFRAYING PUBLIC DEBTS IN EKITI STATE

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

Audit is of the opinion that Government debts in this regard should not be allowed to continue to accumulate; rather a strategy should be put in place to tackle the payment.

In my opinion, those paid will appreciate the kind gesture of the State Government and use the money to affect Ekiti-State economy positively.

7.12 REVIEW OF THE FINANCIAL ADMINISTRATION

The process of review of the Financial Administration to reflect the newly introduced Accounting standards and establishment of Central Internal Audit had been initiated but not concluded for use in the state. Therefore, the existing Financial administration is still in use. It is also observed that copies of the current Financial Administration are no longer available as those who wanted to buy could not get them at Civil Service Commission or at Office of Establishments and Service Matters.

7.12.1 RECOMMENDATION:

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

7.13 OUTSTANDING ISSUES IN PREVIOUS AUDITOR-GENERAL'S REPORT

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

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

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

The accounts of Two Hundred and Five (205) Public Secondary, Technical and Special Schools for the year 2020/2021 had been checked with the necessary corrections made by this Office. Out of Two Hundred and Five (205) public schools in the State, One

Hundred and Ninety-Two (192) schools had been audited up to 31st August, 2021 while the remaining Thirteen (13) schools were audited up to 31st August, 2020 as at the time of writing this report.

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

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

7.15 TERTIARY INSTITUTIONS

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

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

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

7.16.1 AUDIT STAFF TRAINING AND DEVELOPMENT

Staff training and development is essential to enhance the productivity of any establishment as employees learn specific knowledge or skills to improve performance. To keep staff abreast of innovations in Accounting and Auditing, Government should train more staff especially in the area of ICT, Forensic Audit, IPSAS Accrual, Risk based Auditing, Taxation, Project Monitoring and overseas

training organised by INTOSAI to update their knowledge. I wish to acknowledge here that the Office is now deriving benefits from the training provided for few members of staff. The trained staff are adding value to the Office.

7.16.2 FINANCE:

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

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

The Office of the State Auditor-General should be funded on first line charge in twelve equal instalments for each financial year once budget is approved by the House of Assembly as stated in section 50(2) of the State Audit Service Law, No.3 of 2021 to guarantee some level of financial independence.

7.16.3 AUDIT LAW

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

The State Government took the right step towards the repeal of the Ekiti State Audit Law, No 11 of 2014 and the passage of Ekiti State Audit Service Law, No 3 of 2021. The full implementation of this law is however, required to bring about the desired practical independence.

7.16.4 ACCOMODATION:

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

7.16.5 STAFF DISPOSITION:

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

7.16.6 OFFICIAL CARS:

Presently, the Auditor-General and Directors of Office of the State Auditor-General are without official cars despite the fact that they have to attend meetings, conferences and seminars within and outside the State in furtherance of the performance of their official duties. Official cars should be provided for the Auditor-General and Directors for optimal performance.



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

APPENDIX 'A'

DETAILS OF LOSS OF FUND AS AT 31ST DECEMBER, 2021.

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

EDUCATION						Afolayan	dence
B.S.E.S	EK/ /BSES/1/2003	GL	46,176.00	-	46,176.00	Mr Olu Akerele	Under correspon dence
B.S.E.S	EK/ /BSES/5/2003	GL	615,000.00	-	615,000.00	Messer Martins Ayoola and Others	Full Recovery
B.S.E.S	EK/ /BSES/6/3002	GL	521,000.00	-	521,000.00	Mr Abiodun Ola Ofe	No recovery
C.U.D.A	EK/GL/CUDA/1/3		8,096,217.96	-	8,096,217.96	Messer I.A Ilori and Others	No recovery
C.U.D.A	EK/GL/CUDA/14/4		5,201,642.08	-	5,201,642.08	Mrs Falodun And Mr Akinyemi	No recovery
MIN.OF EDUCATION	EK/GL/MED/2		1,041,730.00	-	1,041,730.00	Mr.K boluwade	No recovery
ACC. GEN. OFFICE	EK/GMD/AG/6/84		2,767,901.00	-	2,755,901.00	Mr P. Adeniyi	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84		449,500.33	191,756.00	257,744.33	Mr. J.O Ajayi	Not fully recovered

ACC. GEN. OFFICE	EK/GMD/AG/6/84	723,942.66	150,000.00	573,942.66	Mr. J.O Olofin	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	284,366.89	32,000.00	252,366.89	Mr. J.O Ogunmilo ye	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	361,965.51	12,000.00	349,965.51	Mr. J.A Morakinyo	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	1,105,000.00	-	1,105,000.00	Mr. P Omotoso	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	608,052.00	100,000.00	508,052.00	Mr E.T Olaiya	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	55,000.00	20,000.00	35,000.00	Mr S.A. Ojo	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	1,211,756.41	400,000.00	811,756.41	Mr.Omol oje	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	50,000.00	42,000.00	8,000.00	Mr. E. Abiodun	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	76,000.00	60,000.00	16,000.00	Mr. N.A Adegbaje	Not fully recovered
B.I.R	EK/GL/BIR/2006	3,417,567.72	996,000.00	2,421,509.72	Mr. S.O. Abe	Not fully recovered
GAD	EK/GLS/GAD/02/2007	10,000,000.00	-	10,000,000.00	Pastor F.I Akinluyi	No recovery
GAD	EK/GLS/GAD/03/20	47,550,000.00	-	47,550,000.00	Pastor F.I	No

	07				Akinluyi	recovery
EKROMA	EK/GL/EKROMA/1/ 2006	4,700,000.00	-	4,700,000.00	Mr.TayoO ke	No recovery
SEPA	AQ/SEPA/02/1/18	15,600,000.00	-	15,600,000.00	Mr. Agana O.S (PM)	No Recovery
	TOTAL	107,591,555.20	206,756.00	107,384,799.20		

APPENDIX 'B'

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

S/NO	NAME OF SCHOOL	PERIOD OF LOSS	AMOUNT INVOLVED ₦	TOTAL RECOVERY ₦	AMOUNT OUT-STANDING ₦	PRINCIPAL'S NAME	BURSAR'S NAME	REMARK
1	Osi Jnr. H/S, Osi-Ekiti	Nov.- Dec.,2006	94,000.00	-	-	Mr. F.A. Ogunnike	Mr.Abolarin	
2	Elo Jnr. H/S, AiyetoroEkiti	Apr.- Jun.,2008	90,000.00	90,000.00	-	Mr.Adeosun	Mr. B. E. Oye	
3	Ojo-Ugbole Jnr. H/S, IgboleEkiti	June,2008	42,174.58	-	42,174.58	Mr.C.A. Ajiniran	Miss Isiaka S. B.	
4	Orin Jnr. H/S, Orin Ekiti	Apr.-Jun., 2008	78,700.68	-	-	Mr.J.K. Adeleye	Mr.Abolarin O.	
5	Arinjale Com. Jnr H/S, IseEkiti	May- Jun.,2008	64,960.00	64,960.00	-	-	Mr.O.J.Ojo	

6	Obada Jnr. H/S, IseEkiti	Jan., 2008	40,999.99	-	40,999.99	-	Mr. S. K. Oni	
7	United Comp. Snr. H/S, IseEkiti	Apr.,2006 - Jun.,2008	1,755,017.13	-	1,755,017.13	Mr.S.S. Alarde	Mr. Y. A. Adegbola	
8	United Comp. Jnr. H/S, IseEkiti	Jul.2007- Jun.,2008	731,907.07	-	731,907.07	Mr.M.A.Abe gunde	Mr.C. Owonifari	
9	Ise Comp. Snr. H/S, IseEkiti	Apr.2006- Jul.,2008	1,247,932.45	-	1,247,932.45	Mr. S. Olowolafe	Mr.S. Ekundayo	
10	OgbeseSnr. H/S, IseEkiti	Dec.2006- Jun.2008	3,029,276.47	-	3,029,276.47	Mr. O. Faturoti	Mr.M. A. Afuye	
11	Ise Comp. Jnr. H/S	Mar. 2008	27,759.61	-	27,759.61	Mr E.O.Ojo	Mr. E.M Asubiojo	
12	Akinluse Com. Snr. H/S, IseEkiti	Feb. – Mar. 2008	136,486.69	96,000.00	40,486.69	Mr.B.O. Alabi	Mr.Anjorin	
13	Comm. Snr. OrunEkiti	May 2008	20,000.00	20,000.00	-	Mr.Oyebanj i	Mr. S.M Faaji	
14	Comm. Ser. H/S, AyegbajuEkiti	July 2006	81,724.16	82,210.00	(484.84)	Mr. M.A Onurin	Mr.Owolabi	Rec. 31/11/06
15	Itaji Comm. Snr. Girl/S, ItajiEkiti	Apr. – Jun. 2008	300,464.08	300,000.00	464.08	Mr.Ogunley e	Mr.Odeyem i	
16	St. Augustine Com. OyeEkiti	April 2008	46,264.26		46,264.26	Mr. A.T. Ogunruku	D.O. Fashiku	
17	Unity Jnr. H/S,	Nov. 2006	23,989.24	24,000.00	(11.00)	Mr Ayeni	Mr.Ayeni	Rec. 25

	OgotunEkiti							
18	Omoeye Jnr. H/S, IgbaraOdoEkiti	Jun. 2008	201,000.00	202,000.00	(1,000.00)	Mr. G.A. Jegede	Mr.Akinluya	Rec
19	IlaweSnr. H/S, IlaweEkiti	May 2008	59,029.78	50,000.00	9,029.78	Mr. F.B. Babalola	Mr.Ogunleye	
20	Mary Hill Boys H/S, Ado Ekiti	Mar.2006-Mar. 2008	112,773.91		112,773.91	-	Mr R.O.Fajenbola	
21	Ikere Jnr. H/S, IkereEkiti	Jul-Dec. 2007	302,080.68	101,700.00	200,380.68	Mr.Olatunji &Mr.Olajide	Amos Kolawole	
22	A.C. Comp. Jnr. H/S, IkereEkiti (I)	Mar – Jun. 2008	482,896.89	255,140.00	227,756.89	Mrs. F.W. Anifowose	Mr H.F Balogun	
23	A.C Comp. Jnr. H/S IkereEkiti (II)	Apr. 2006 – Feb. 2008	822,451.02	-	822,451.02	Mrs. F.W. Anifowose	Mr H.F Balogun	
24	Emure Model Jnr. H/S, EmureEkiti	Mar. – May 2008	178,663..50	150,000.00	28,663.50	-	Mrs. W.O. Arinde	
25	EporoSnr. H/S, EporoEkiti	May 2008	43,510.00	60,000.00	(16,490.00)	-	Mr. E.A Oyewole	
26	IjalokeSnr. H/S, EmureEkiti	Feb. 2008	20,290.00	20,000.00	290.00	-	Mr.Ogundare	
27	St Michael's Cath. Jnr. G/S, EfonEkiti	Feb – May 2008	239,996.52	-	239,996.52		Mr.T.T. Oladeji	

28	EfonSnr. H/S, EfonEkiti	Feb-May 2008	275,880.98	275,000.00	(111.02)	Mr.Adeniyi	Mr.O. Adesola	
29	Iloro Com. Jnr. H/S, IloroEkiti	2006 L/B & Feb. 2008	37,004.44	-	37,004.44	Mr F.F. Ojo	Mr.D.O. Adeosun	
30	Ekamefa Com. Snr. H/S, Ape AraEkiti	June, 2008	60,748.38	61,000.00	(251.62)	Mr. S.A Ogunleye	Mr.J.O. Faola	
31	Odoowa Com. H/S, OdoowaEkiti	May - June 2008	199,007.17	-	199,007.17	Mr. J.O. Kolawole	Mr.I.OAfpla bi	
32	Ipoti Jnr. H/S, IpotiEkiti	May - June 2008	129,952.22	-	129,952.22	Chf. J.A.Ajiteru	Mr.J.O. Adeogun	
33	IpotiSnr. H/S, IpotiEkiti	June 2008	76,314.55	-	76,314.55	Mr. W.B. Ojo	Mr.L.O Agunbiade	
34	Ijanmodu Comp. H/S, IjanEkiti	Jan. 2007	25,017.02	-	25,017.02	Mr.Oguntim ehin	Mrs.O.A Akinyede	
35	Aisegba Com. Jnr. H/S, AisegbaEkiti	May 2007 - Mar. 2008	1,140,074.18	189,000.00	951,074.18	Mr.Aruleba	Mr.F. Asepari	
36	Ileowuro Jnr H/S AgbadoEkiti	Jul. 2006	80,484.74	-	80,484.74	Mr. J.O. Agbebami	Mr.A. Adaramodu	
37	Ayeteju Com. Jnr. H/S, IroEkiti	Feb. - Jul. 2007	226,678.64	-	226,678.64	-	-	
38	Edu Jnr. H/S,	May 2008	50,000.00	-	50,000.00	Mr.Onipede	Mrs.Omotol	

	ErioEkiti						a	
39	Edu Jnr. H/S, ErioEkiti	May 2008	18,317.39	20,000.00	(1,682.61)	Rev. E.A. Ige	Mr.W.O. Fagbamila	
40	Aramoko Jnr. H/S, Aramoko	May 2008	50.000	-	50.000	?	?	
41	OloketuyiMem. Jnr. H/S, IgbemoEkiti	Sept. 2006	16,286.71	-	16,286.71	Mrs. Awe	Mrs.R.SOjo	
42	Egirioko Jnr. H/S, IyinEkiti	Jun. 2007 – Mar. 2008	312,260.67	-	312,260.67	Elder Fadore	AdemiluaOj o	
43	Eyemote Jnr H/S, IyinEkiti	May, 2008	44,112.36	-	44,112.36	Mrs.Adewal e	Mrs.Aluko	
44	Iworoko CHS, IworokoEkiti	Mar. 2008	71,916.34	-	71,916.34	Chf. Bamigboye	Mrs.Aguda	
45	Ekiti Bapt. Jnr H/S IgedeEkiti	Apr. – May 2008	300,000.00	300,000.00	-	Mrs M.A. Jegede	Adeosun	
46	AmunuSnr. H/S, OmuoEkiti	Oct. 2006 – Jan.	50,672.30	-	50,672.30	-	Mr.Fadipe	
47	Ekamefa Comp. Jnr. H/S, IlasaEkiti	May 2006, Nov. 2007 & Oct. 2008	47,362.66	-	47,362.66	Mr.Bolarinw a	J.B. Aladesuyi	
48	Obedu Com. Snr. H/S, IsinbodeEkiti	Jan. 2007 & Feb. 2008	71,880.94	-	71,880.94	Mr.Oloodoy e	Mr.Odetoye	

49	OmuokeSnr. H/S, OmuoEkiti	Nov – Dec. 2006	75,262.30	-	75,262.30	-	Mr.P.S. Akeju	
	TOTAL		13,633,582.70	2,361,010.00	11,271,572.70			

APPENDIX 'C'

LIST OF AUDITED SCHOOLS FOR 2019/2020 ACADEMIC SESSION

DEPARTMENT OF OUTSTATIONS

S/NO	SCHOOLS	DATE LAST AUDITED	REMARKS
1	Aisegba Community Grammar Schl; Aisegba-Ekiti	31/08/2021	Report Issued
2	Aisegba Comprehensive High Schl; Aisegba-Ekiti	31/08/2021	Report Issued
3	Amunu Comprehensive High Schl.	31/08/2021	Report Issued
4	Ayo Daramola Memorial Grammar Schl; Ijan-Ekiti	31/08/2021	Report Issued
5	Community Grammer Schl. Ikota	31/08/2021	Report Issued
6	Eda-Ile Community High Schl. Eda-ile	31/08/2021	Report Issued
7	Egbe Methodist High Schl. Egbe	31/08/2021	Report Issued
8	Ekamefa Community Grammar Schl; Ilasa-Ekiti	31/08/2021	Report Issued
9	Ifelodun Community Grammar Schl; Ikun/Araromi-Ekiti	31/08/2021	Report Issued
10	Ijanmodu Comp. High Schl; Ijan-Ekiti	31/08/2021	Report Issued
11	Ileowuro High Schl. Agbado	31/08/2021	Report Issued
12	Illumoba Community High School, Illumoba.	31/08/2021	Report Issued
13	Iro Ayeteju Comprehensive High Schl. Iro	31/08/2021	Report Issued

14	Isedo Comprehensive High Schl. Omuooke	31/08/2021	Report Issued
15	Methodist High Schl; Isinbode-Ekiti	31/08/2021	Report Issued
16	New Era College, Ode	31/08/2021	Report Issued
17	Obedu community Grammer Schl. Isinbode	31/08/2021	Report Issued
18	Ode High Schl; Ode-Ekiti	31/08/2021	Report Issued
19	Ojugbaye Comp. High Schl; Imesi-Ekiti	31/08/2021	Report Issued
20	Omuo Comp. High Schl; Omuo-Ekiti	31/08/2021	Report Issued
21	Omuo Oke Grammar Schl; Omuo Oke	31/08/2021	Report Issued
22	Omuo-Ore Secondary Schl; Omuo	31/08/2021	Report Issued
23	Sola Babalola Memorial High Schl. Iro	31/08/2021	Report Issued
24	Ujiloo gun High Schl; Ilupeju Ijan	31/08/2021	Report Issued
25	A.U.D Comp. High Schl; Ado-Ekiti	31/08/2021	Report Issued
26	Ado Comm. High Schl; Ado-Ekiti	31/08/2021	Report Issued
27	Ado Grammar Schl; Ado-Ekiti	31/08/2021	Report Issued
28	All Souls Anglican Grammar Schl; Ado-Ekiti	31/08/2021	Report Issued
29	Anglican High Schl; Ado-Ekiti	31/08/2021	Report Issued
30	Are/Afao Comp. High Schl; Are Afao-Ekiti	31/08/2021	Report Issued
31	Awo Comm. Comp. High Schl; Awo-Ekiti	31/08/2021	Report Issued
32	Baptist Comp. High Schl; Ado-Ekiti	31/08/2021	Report Issued
33	C.A.C. Comp. High Schl; Ado-Ekiti	31/08/2021	Report Issued
34	Christ Girls Schl; Ado-Ekiti	31/08/2021	Report Issued
35	Christ School, Ado-Ekiti	31/08/2021	Report Issued
36	David oke Model Sec.Schl. Ado	31/08/2021	Report Issued
37	Deji Fasuan Model Sec.Schl. Ado	31/08/2021	Report Issued

38	Egiri Oke High Schl; Iyin-Ekiti	31/08/2021	Report Issued
39	Ekiti Baptist High Schl; Igede-Ekiti	31/08/2021	Report Issued
40	Esure Community High Schl; Esure-Ekiti	31/08/2021	Report Issued
41	Eyemote Comp. High Schl; Iyin-Ekiti	31/08/2021	Report Issued
42	Eyio Comm. High Schl; Eyio-Ekiti	31/08/2021	Report Issued
43	Harding Memorial School, Ado-Equity	31/08/2021	Report Issued
44	Igbemo Community High Schl; Igbemo-Ekiti	31/08/2021	Report Issued
45	Ikingbinsin/Olorunda Comm. High Schl; Ado-Ekiti	31/08/2021	Report Issued
46	Iropora Community High Schl; Iropora	31/08/2021	Report Issued
47	Iworoko Comm. High Schl; Iworoko-Ekiti	31/08/2021	Report Issued
48	Mary Hills Boys High Schl; Ado-Ekiti	31/08/2021	Report Issued
49	Mary Immaculate Grammar Schl; Ado-Ekiti	31/08/2021	Report Issued
50	Muslim College Grammar Schl; Ado-Ekiti	31/08/2021	Report Issued
51	Okunsusi Jemiriye High Schl; Igede-Ekiti	31/08/2021	Report Issued
52	Olaoluwa Muslim Grammar Schl; Ado-Ekiti	31/08/2021	Report Issued
53	Oloketuyi Memorial G/S Igbemo	31/08/2021	Report Issued
54	Prof. Banji Akintoye Model Sec.Schl. Ado	31/08/2021	Report Issued
55	Senator Ayo Fasanmi Model Sec.Schl. Ado	31/08/2021	Report Issued
56	Alarelu Comp. High Schl; Igbara Odo-Ekiti	31/08/2021	Report Issued
57	Community High Schl; Igbara Odo	31/08/2021	Report Issued
58	Corpus Christi College; Ilawe-Ekiti	31/08/2021	Report Issued
59	Ilawe Grammar Schl Ilawe-Ekiti	31/08/2021	Report Issued
60	Ogotun High Schl. Ogotun	31/08/2021	Report Issued
61	Ogotun Unity Secondary Schl; Ogotun-Ekiti	31/08/2021	Report Issued

62	Ojorube Grammar Schl; Ogotun-Ekiti	31/08/2021	Report Issued
63	Omoeye Comp. High School, Igbara Odo	31/08/2021	Report Issued
64	Oniwe Comp. High Schl; Ilawe-Ekiti	31/08/2021	Report Issued
65	United High Schl; Ilawe-Ekiti	31/08/2021	Report Issued
66	A.U.D Comp. High Schl; Ikere-Ekiti	31/08/2021	Report Issued
67	Adetunji Ajayi Secondary Schl; Ise-Ekiti	31/08/2021	Report Issued
68	African Church Comp. High Schl; Ikere-Ekiti	31/08/2021	Report Issued
69	Ajebamidele Comm. High Schl. Ise	31/08/2021	Report Issued
70	Ajolagun High Schl; Ikere-Ekiti	31/08/2021	Report Issued
71	Akinluse Comp. High Schl; Ise-Ekiti	31/08/2021	Report Issued
72	Amoye Grammar Schl; Ikere-Ekiti	31/08/2021	Report Issued
73	Annunciation School, Ikere-Ekiti	31/08/2021	Report Issued
74	Arinjale Comp. High Schl; Ise-Ekiti	31/08/2021	Report Issued
75	Eleyo High Schl; Ikere-Ekiti	31/08/2021	Report Issued
76	Emure Model High Schl; Emure-Ekiti	31/08/2021	Report Issued
77	Eporo High Schl; Emure-Ekiti	31/08/2021	Report Issued
78	Ijaloke Grammar Schl; Emure-Ekiti	31/08/2021	Report Issued
79	Ikere High Schl; Ikere-Ekiti	31/08/2021	Report Issued
80	Irepodun Community High Schl; Ikere-Ekiti	31/08/2021	Report Issued
81	Ise Comprehensive High Schl. Ise	31/08/2021	Report Issued
82	Obada High Schl; Oba-Ekiti	31/08/2021	Report Issued
83	Ogbese High Schl; Ise-Ekiti	31/08/2021	Report Issued
84	Orija High Schl; Emure-Ekiti	31/08/2021	Report Issued
85	Orun Commercial Grammer Schl. Orun	31/08/2021	Report Issued

86	St. Loius Grammar Schl; Ikere-Ekiti	31/08/2021	Report Issued
87	United Comp. High Schl; Ise-Ekiti	31/08/2021	Report Issued
88	Ajinare Grammar School, Ido Ile-Ekiti	31/08/2021	Report Issued
89	Alamoye Community High School, Aramoko-Ekiti	31/08/2021	Report Issued
90	Anglican secondary Schl; Efon Alaaye	31/08/2021	Report Issued
91	Apostle Babalola High School, Efon Alaaye	31/08/2021	Report Issued
92	Aramoko District Comm. High Schl; Aramoko-Ekiti	31/08/2021	Report Issued
93	Erinayonigba High Schl; Erinjiyan-Ekiti	31/08/2021	Report Issued
94	C.A.C. Grammar School, Efon Alaaye	31/08/2021	Report Issued
95	Community Grammar School, Aramoko-Ekiti	31/08/2021	Report Issued
96	Community High School, Erinjiyan-Ekiti	31/08/2021	Report Issued
97	Community High School, Okemesi-Ekiti	31/08/2021	Report Issued
98	Edu High School, Erio-Ekiti	31/08/2021	Report Issued
99	Efon Alaaye High School, Efon Alaaye	31/08/2021	Report Issued
100	Fabunmi Memorial High School, Okemesi-Ekiti	31/08/2021	Report Issued
101	Ikogosi High School, Ikogosi-Ekiti	31/08/2021	Report Issued
102	Ile Ona Community High Schl; Aramoko-Ekiti	31/08/2021	Report Issued
103	Ipole Iloro Comm. High Schl; Ipole Iloro-Ekiti	31/08/2021	Report Issued
104	Okemesi Grammar Schl; Okemesi-Ekiti	31/08/2021	Report Issued
105	St. Michael Catholic Grammar Schl; Efon Alaaye	31/08/2021	Report Issued
106	Ara Comp. High Schl. Ara	31/08/2021	Report Issued
107	Ayegunle/Temidire Comp. H/Schl; Ayegunle-Ekiti	31/08/2021	Report Issued
108	Ayetoro/Iloro Comm. High Schl; Iloro-Ekiti	31/08/2021	Report Issued
109	Babatope Memorial Grammar Schl; Ikoro-Ekiti	31/08/2021	Report Issued

110	C.A.C. Secondary Schl. Ijero	31/08/2021	Report Issued
111	Doherty Memorial Gramm. School, Ijero.	31/08/2021	Report Issued
112	Ekameta Comm. High Schl; Epe-Ekiti	31/08/2021	Report Issued
113	Eso Obe Comp. High Schl; Ikoru-Ekiti	31/08/2021	Report Issued
114	Ijero High Schl; Ijero-Ekiti	31/08/2021	Report Issued
115	Ijurin Comp. High Schl; Ijurin-Ekiti	31/08/2021	Report Issued
116	Iloro Community High Schl; Iloro-Ekiti	31/08/2021	Report Issued
117	Ilukuno Comm. High School; Ilukuno	31/08/2021	Report Issued
118	Ipoti Comm. High Schl, Ipoti	31/08/2021	Report Issued
119	Ipoti High Schl. Ipoti-Ekiiti	31/08/2021	Report Issued
120	Iroko Comp High Schl; Iroko-Ekiti	31/08/2021	Report Issued
121	Odo Owa Comp. High Schl; Odo Owa Ekiti	31/08/2021	Report Issued
122	Oke Oro Comp. High Schl; Oke Oro-Ekiti	31/08/2021	Report Issued
123	Orisunmibare Comm. High Schl; Ijero-Ekiti	31/08/2021	Report Issued
124	Temidire Comm. High School, Temidire-Ekiti	31/08/2021	Report Issued
125	A.U.D. Comp. High Schl; Ire-Ekiti	31/08/2021	Report Issued
126	Ayede Grammar Schl; Ayede-Ekiti	31/08/2021	Report Issued
127	Obalatan Comm. Grammar Schl; Ilupeju-Ekiti	31/08/2021	Report Issued
128	Community High Schl. Ayegbaju	31/08/2021	Report Issued
129	Ilemeso Community High Schl; Ilemeso-Ekiti	31/08/2021	Report Issued
130	Ilupeju High Schl; Ilupeju-Ekiti	31/08/2021	Report Issued
131	Isan Secondary Schl; Isan-Ekiti	31/08/2021	Report Issued
132	Itaji Community Secondary Schl; Itaji-Ekiti	31/08/2021	Report Issued
133	Itapa/Osin Comm. Comp. High Schl; Itapa-Ekiti	31/08/2021	Report Issued

134	Ogunnire Comp. High Schl; Ire-Ekiti	31/08/2021	Report Issued
135	Omu Ijelu High Schl; Omu Ijelu Ekiti	31/08/2021	Report Issued
136	Osin Community High Schl; Osin-Ekiti	31/08/2021	Report Issued
137	Oye Egbo High Schl; Oye-Ekiti	31/08/2021	Report Issued
138	St. Augustine Comp. High Schl; Oye-Ekiti	31/08/2021	Report Issued
139	A.U.D High Schl. Ikole	31/08/2021	Report Issued
140	Ayebode High Schl; Ayebode-Ekiti	31/08/2021	Report Issued
141	Community High Schl; Ara/Ikole-Ekiti	31/08/2021	Report Issued
142	Community High Schl; Irele-Ekiti	31/08/2021	Report Issued
143	Community High Schl; Itapaji-Ekiti	31/08/2021	Report Issued
144	Community High Schl; Oke Ako	31/08/2021	Report Issued
145	Egbeoba High Schl; Ikole-Ekiti	31/08/2021	Report Issued
146	Fiyinfolu High Schl. Ayedun	31/08/2021	Report Issued
147	Holy Apostolic High Schl; Ikole-Ekiti	31/08/2021	Report Issued
148	Ijesha Isu Comp. High Schl; Ijesa Isu-Ekiti	31/08/2021	Report Issued
149	Ikole City College, Ikole-Ekiti	31/08/2021	Report Issued
150	Itapaji High School, Itapaji	31/08/2021	Report Issued
151	Iyemero Community High Schl; Iyemero-Ekiti	31/08/2021	Report Issued
152	Odo Oro Community High Schl; Odo Oro-Ekiti	31/08/2021	Report Issued
153	Odundun High Schl; Ayedun-Ekiti	31/08/2021	Report Issued
154	Orin Odo Community High Schl; Orin Odo-Ekiti	31/08/2021	Report Issued
155	St. Mary's Grammer Schl. Ikole	31/08/2021	Report Issued
156	Esunkan commuinity High schl, Esun.	31/08/2021	Report Issued
157	Irepodun High School, Ipao-Ekiti	31/08/2021	Report Issued

158	Ifaki Grammar Schl; Ifaki-Ekiti	31/08/2021	Report Issued
159	Ifisin Community High Schl; Ifisin-Ekiti	31/08/2021	Report Issued
160	Ilogbo High Schl; Ilogbo-Ekiti	31/08/2021	Report Issued
161	Methodist Girls' High Schl; Ifaki-Ekiti	31/08/2021	Report Issued
162	Notre Dame High Schl; Usi-Ekiti	31/08/2021	Report Issued
163	Oganganmodu Grammar Schl; Ido-Ekiti	31/08/2021	Report Issued
164	Ojo Ugbole High Schl; Ugbole-Ekiti	31/08/2021	Report Issued
165	Ora Community High Schl; Ora-Ekiti	31/08/2021	Report Issued
166	Osi Community High Schl; Osi-Ekiti	31/08/2021	Report Issued
167	Aaye Methodist Comp. High Schl; Aaye-Ekiti	31/08/2021	Report Issued
168	Erinmope High Schl; Erinmope-Ekiti	31/08/2021	Report Issued
169	Amure Comp. High Schl; Ikun-Ekiti	31/08/2021	Report Issued
170	Eyemojo Comp. High Schl; Osan-Ekiti	31/08/2021	Report Issued
171	Ifelodun Comp. High Schl; Igogo Ekiti	31/08/2021	Report Issued
172	Saliu Adeoti Memorial Comp. H/Schl; Otun-Ekiti	31/08/2021	Report Issued
173	Ikosun Comp. High Schl; Ikosun-Ekiti	31/08/2021	Report Issued
174	Osun Grammar Schl; Osun-Ekiti	31/08/2021	Report Issued
175	Epe Community High Schl; Epe-Ekiti (MOBA)	31/08/2021	Report Issued
176	Ekiti State Government College, Ado-Ekiti	31/08/2021	Report Issued
177	Ekiti State Government College, Usi-Ekiti	31/08/2021	Report Issued
178	Ekiti State Government College, Efon-Ekiti	31/08/2021	Report Issued
179	Ekiti State Government College, Ikere-Ekiti	31/08/2021	Report Issued
180	Ekiti State Government College, Oye-Ekiti	31/08/2021	Report Issued
181	Ekiti State Govert Science College, Emure-Ekiti	31/08/2021	Report Issued

182	Ekiti State Government Science College, Iyin-Ekiti	31/08/2021	Report Issued
183	Ekiti State Govert Science College, Ayede-Ekiti	31/08/2021	Report Issued
184	Government Technical College, Ado-Ekiti	31/08/2021	Report Issued
185	Government Technical College, Igbara Odo-Ekiti	31/08/2021	Report in Progress
186	Government Technical College, Ijero-Ekiti	31/08/2021	Report in Progress
187	Government Technical College, Ikole-Ekiti	31/08/2021	Report in Progress
188	Government Technical College, Otun-Ekiti	31/08/2021	Report in Progress
189	School for Physically Challenged, Ido-Ekiti	31/08/2021	Report Issued
190	School for the Blind, Ikere-Ekiti	31/08/2021	Report Issued
191	School for the Deaf, Ikoro-Ekiti	31/08/2021	Report Issued
192	Ekiti State Model College Ilawe-Ekiti	31/08/2021	Report Issued
	<u>LIST OF UNAUDITED SCHOOLS ACCOUNTS 2020/2021</u> <u>ACADEMIC SESSION</u>		
S/NO	NAME OF SCHOOLS	DATE LAST AUDITE	REMARKS
1	Ikosun Comp. High Schl; Ikosun-Ekiti	31/08/2020	
2	Ilejemeje Comp. High Schl; Iye-Ekiti	31/08/2020	
3	Ipere Comprehensive H/S Ipere Ekiti	31/08/2020	
4	Ewu Comprehensive High Schl; Ewu-Ekiti	31/08/2020	
5	Aaye Oja Community High Schl; Aaye Oja-Ekiti	31/08/2020	
6	Igogo Commercial High Schl; Igogo-Ekiti	31/08/2020	
7	Ijesamodu Comm. High Schl; Ijesamodu-Ekiti	31/08/2020	
8	Iludun Grammer Schl. Iludun	31/08/2020	

9	Babalola Aborisade High Schl; Usi-Ekiti	31/08/2020	
10	Orin High Schl; Orin-Ekiti	31/08/2020	
11	Ekiti Parapo College, Ido-Ekiti	31/08/2020	
12	Elo High Schl; Ayetoro-Ekiti	31/08/2020	
13	Methodist High Schl; Ikere-Ekiti	New School	New School

APPENDIX 'D'

**OFFICE OF THE STATE AUDITOR-GENERAL
CORPORATIONS AND GOVERNMENT AGENCIES**

S/N	MDAS	Date of last Audited
1	Ekiti State Multipurpose Credit Agency	31/12/21 (WIP)
2	Job Creation and Employment Agency	31/12/18
3	Ekiti State Waste Management Authority	31/12/21
4	Directorate Farm Settlement	31/12/21 (WIP)
5	Urban Renewal Agency	31/12/21 (WIP)
6	Ekiti State Scholarship Board	31/12/21 (WIP)

7	Ekiti State Agric. Development Programme (ADP)	31/12/21
8	Electricity Board	31/12/18
9	Education Trust Fund (ETF)	31/12/21
10	Ekiti State Aids Control Agency	31/12/20
11	Ekiti State Muslim Pilgrims Welfare Board	31/12/19
12	Ekiti State Fiscal Responsibility Commission	31/12/20
13	Ekiti State Pension Commission	31/12/20
14	Ekiti State Mineral Resources Agency	31/12/20
15	Ekiti State Housing Corporation	31/12/19
16	Primary Health Care Development Agency	31/12/21 (WIP)
17	Ekiti State Traffic Management Agency	31/12/20
18	Ekiti State Board of Internal Revenue	31/12/21
19	Ekiti State Housing Board	31/12/21

20	State Independent Electoral Commission	31/12/21
21	School Agriculture and Enterprise	31/12/21
22	Pension Transition Arrangement Department	31/12/21
23	Ekiti State Sport Council	31/12/20
24	Ekiti State Water Corporation	31/12/20 (WIP)
25	Ekiti State Board for Technical & Vocational Education	31/12/21 (WIP)
26	Central Medical Store	31/12/21 (WIP)
27	Signage & Advertisement Agency	31/12/21
28	State Universal Basic Education Board	31/12/20 (WIP)
29	Rural Access & Agric Management Project (RAMP)	31/12/21
30	Fountain Agric. Management Agency	31/12/20
31	Ekiti State Library Board	31/12/21
32	State Emergency Management Agency	31/12/20

33	Broadcasting Service of Ekiti State	31/12/20
34	Christian Pilgrims Welfare Board	31/12/18
35	Agency for Adult and Non-Formal Education	31/12/20
36	Ekiti State polytechnic Isan-Ekiti	31/12/20
37	Ekiti State College of Science and Health Technonogy Ijero-Ekiti	31/12/20
38	College of Education/Bamidele Olumilua University of Education Ikere	31/12/15
39	Ekiti State Teaching Hospital Ado-Ekiti	31/12/20

ANNEXURE I

REPORT

OF THE

ACCOUNTANT-GENERAL

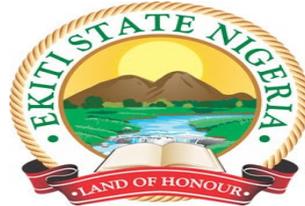
AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2021

EKITI STATE GOVERNMENT



REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

IPSAS ACCRUAL GENERAL PURPOSE FINANCIAL STATEMENT

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REPORT OF THE ACCOUNTANT-GENERAL

In line with this administration's policies of transparency, accountability and probity, I have the great honour to present the Accrual IPSAS General Purpose Financial Statements of the Ekiti State Government (EKSG) for the year ended 31st December 2021 together with the Auditor's Report on the Financial Statements which include:

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

The Financial Statements of EKSG for the year ended 31st December 2021 have been prepared on International Public Sector Accounting Standards (IPSAS) Accrual Basis. The Financial Statements equally complied with Generally Accepted Accounting Principles and Practice (GAAPP) and other Financial Regulations.

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

The Financial Statements fairly reflect the financial position of EKSG as at 31st December 2021 and its financial performance for period under review. The Accountant-General hereby accept the responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

I am delighted to acknowledge the loyalty and dedication of members of staff of Main Accounts Department and the entire staff of the Office of the Accountant-General towards the success of this report. The support of the Honourable State Commissioner for Finance and Economic Development is worthy of mention and recognition in the preparation of this report. I appreciate all Directors of Finance and Accounts in the Ministries, Departments and Agencies (MDAs) who provided and defended the data. The support of the State Government for the kind consideration of our request is equally and highly appreciated.

 7/6/22

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

FINANCIAL HIGHLIGHTS

Operating Surplus for the year was **N1,553,899,579** while the State made a Net Deficit of **(N5,890,156,489)**.

Reviewing the current year performance as compared to that of 2020 year, Recurrent Revenue decreased by **6%** from **N82,653,493,809** in year 2020 to **N77,479,015,351** in year 2021 while Capital Receipts increased by **303%** from **N4,602,418,948** in year 2020 to **N18,525,701,807** in year 2021. The State Recurrent Expenditure increased by **13%** from **N56,738,106,073** in year 2020 to **N63,953,776,050** in year 2021 while **37%** increase from **N29,647,320,109** in year 2020 to **N40,481,587,406** in year 2021 was noted in Capital Expenditure.

During the period, EKSG budgeted **N63,969,303,065** for Recurrent Expenditure and **N45,697,073,658** for Capital Expenditure. The Actual Recurrent Expenditure was **N63,953,776,050** while Capital Expenditure was **N40,481,587,406** representing **99.98%** and **89%** performance respectively.

In addition, EKSG budgeted **N87,617,574,899** for Recurrent Revenue and **N22,048,801,824** for Capital Receipts. The Actual Recurrent Revenue was **N77,479,014,401** while actual Capital Receipt was **N18,525,701,807** representing **88%** and **84%** performance respectively for the period under review.

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

A handwritten signature in blue ink, followed by the date '7/6/22' written in blue ink.

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

RESPONSIBILITY OF THE ACCOUNTANT-GENERAL

The Financial Statements have been prepared by the Accountant-General of Ekiti State in accordance with the provision of the Finance (Control and Management) Act 1958 and Cap 144 LFN and PFM Law 2011 as amended. The Financial Statements complied with Generally Accepted Accounting Practice (GAAP) and was prepared on International Public Sector Accounting Standards (IPSAS) Accrual Basis.

The Financial Statements were prepared in line with the historical cost convention, IPSAS provisions, Financial Administration, Approved and Revised Budget 2021 and the Constitution of Federal Republic of Nigeria. Basically, the reporting format of IPSAS Accrual General Purpose Financial Statement (GPFS) approved by the Federal Executive Council of Nigeria (FEC) in 2012 was also adhered to.

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

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

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



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

STATEMENT OF ACCOUNTING POLICIES

1. Basis of Preparation:

This General Purpose Financial Statement (GPFS) is prepared on IPSAS Accrual Basis, using the General Purpose Financial Statement (GPFS) reporting format approved by the Federal Executive Council of Nigeria (FEC) in 2012 with full compliance with historical cost convention, IPSAS provisions, Financial Administration, Ekiti State 2021 Approved and Revised Budget and the Constitution of Federal Republic of Nigeria.

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

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

3. Accounting Period:

The accounting year (fiscal year) is from 1st January to 31st December 2021 in line with the National Treasury Circular Ref. OAGF/CAD/026/V.1/102 of 30th December, 2013. Each accounting year is divided into 12 calendar months, covering January to December.

4. Reporting Currency:

The GPFS is prepared in the Nigerian Naira.

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

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

6. Consolidation Policy:

- a. The Consolidation of the GPFS is based on Accrual Basis of Accounting
- b. All MDAs of the Government including the Tertiary Institutions were consolidated in the GPFS in line with ***IPSAS 35***.
- c. Consolidation of the GPFS was in agreement with the provisions of all the relevant legal requirements.

d. Controlled Entities are fully consolidated from the date on which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.

7. Notes to the GPFS:

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

8. Comparative Information:

The General Purpose Financial Statements disclosed all numerical information in relation to the fiscal year 2020.

9. Budget Figures:

IPSAS 24 requires the presentation of Budget Information in Financial Statements. The Budget figures used were extracted from the 2021 approved and supplementary budget of Ekiti State Government in line with the Appropriation Act of the State.

10. Revenue:

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

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

c. Revenue is shown net of tax, returns, rebates and discounts. Revenue from the sale of goods is recognized when the significant risks and rewards of ownership has been transferred to the buyer, usually when goods are delivered. Other revenue consists of gains on disposal of property, plant and equipment. Any gain on

disposal is recognized at the date when the control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time.

11. Aid and Grants:

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

12. Subsidies, Donations and Endowments:

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

13. Transfers from other Government Entities:

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

14. Expenses:

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

15. Employee Benefits/Pension Obligations:

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

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

16. Borrowing Costs:

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

17. Foreign Currency Transactions:

- a. Foreign currency transactions throughout the year were converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions while the foreign loans balances were translated using closing rate as at year ended 31st December 2021.
- b. Foreign Exchange gains/losses were recognized in the Statement of Financial Performance.

18. Minority Interest:

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

19. Statement of Cash flow:

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

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

20. Cash & Cash Equivalent:

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

21. Accounts Receivable:

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

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

b. Receivables from non-exchange transactions:

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

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

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

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

22. Prepayments:

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

23. Inventories:

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

a. Inventories are valued at the lower of cost and net realizable value

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

24. Loans Granted:

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

25. Investments:

Investments in Associates

- a. The Ekiti State investments in its associates are accounted for using the equity method of accounting. ***IPSAS 38*** requires disclosure of interest in other Entities. The Financial Assets to the tune of **N988,244,342.00** and **N267,000,000.00** in Ikun Ekiti Dairy & Ire Clay Products Ltd respectively represents **24.5%** and **70%** interest of the State Government.
- b. An associate is an Entity over which Entity has significant influence and that is neither a subsidiary nor a joint venture.
- c. Under the equity method, investments in associates are carried in the statement of financial position at cost plus post acquisition changes in Entity's share of net assets of the associate.
- d. The statement of financial performance reflects the share of the results of operations of the associates.
- e. Where there has been a change recognized directly in the equity of the associate, it recognizes its share of any changes and discloses this, when applicable, in the statement of changes in net assets/equity.
- f. Surpluses and deficits resulting from transactions between the Government and the associate are eliminated to the extent of the interest in the associate.

Investments in Joint Ventures:

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

Investment in Controlled Entities (Subsidiaries):

- a. The controlled entities are all entities (including special purpose entities) over which a Public Entity or its entities has the power to govern the financial and operating policies generally accompanying a shareholding of more than one half of the voting rights.
- b. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether Public Entity controls another Entity.
- c. The controlled entities are fully consolidated from the date on which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.
- d. Inter-group transactions, balances and unrealized gains on transactions between inter-group transactions are eliminated, unrealized losses are also eliminated.

e. Accounting policies of controlled entities are consistent with the policies adopted by the Public Entity. Impairment of Investments Entity determines at each reporting date whether there is any objective evidence that the investment is impaired, if this is the case Entity calculates the amount of impairment as being the difference between the recoverable value of the investment and the carrying value and recognizes the amount in the statement of financial performance.

26. Available for sale securities:

a. Where an Entity uses its surplus cash to purchase short-term investments, the financial assets are classified at initial recognition as available-for-sale.

b. Available-for-sale financial assets are included in non-current assets unless Entity intends to dispose of the investment within 12 months of the reporting date.

c. Regular purchases and sales of financial assets are recognized at fair value on the trade-date (the date on which Entity commits to purchase or sell the asset) and subsequently at fair value with any resultant fair value gains or losses recognized in the statement of Net Assets/Equity.

d. Realized gains and losses on sale of available-for-sale securities are recognized in the consolidated statement of financial performance as 'gains and losses from available-for-sale securities.'

e. Impairment losses and interest on available-for-sale securities is calculated using the effective interest method and is recognized in the consolidated statement of financial performance as part of other income.

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

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

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

iii. Discounted cash flow analysis

iv. Option pricing models

- v. Making maximum use of market inputs and relying as little as possible on entity-specific inputs.
- g. Entities shall ascertain at the date of preparation of each statement of financial report whether there is objective evidence that a financial asset or a group of financial assets is impaired.
- h. In the case of equity securities classified as available for sale, a significant or prolonged decline in the fair value of the security below its cost is considered as an indicator that the securities are impaired.
- i. If any such evidence exists for available-for-sale financial assets, the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognized is recognized in the statement of financial performance.

27. Property, Plant & Equipment (PPE):

- a. All property, plant and equipment are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items
- b. Where an asset (other than land) is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognized at fair value, where fair value can be reliably determined and as income in the statement of financial performance (unless there are restrictions on the asset's use in which case income is deferred).
- c. All land held by Government owned entities is not included in the Entity's financial statements unless that land is to be used for development purposes.
- d. The following shall constitute expenditure on PPE:
 - i. Amounts incurred on the purchase of such assets. Consumables are to be wholly expensed irrespective of their amounts.
 - ii. Construction Cost- including materials, labour and overheads.

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

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

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

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

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

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

The depreciation was charged for the year 2021 on a straight-line basis. It is the policy of Ekiti State Government to charge full depreciation on the asset in the year of acquisition. Land and Buildings are treated by the State as separable assets and accounted for separately. Land normally has an unlimited useful life and therefore is not depreciated. Other Properties Plants and Equipment were depreciated using the following rates:

Land and Building	5%
Infrastructure	5%
Plant and Machinery	10%
Transportation Equipment	20%

Office Equipment 25%

Furniture & Fittings 20%

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

28. Investment Property:

These are cash-generating property owned by the Government and its entities. The cost, capitalization, depreciation and impairment of Investment Property are same with PPE, but shall be reported separately in the GPFS. The class of Investment Property Investment owned by the State is building at Fountain Holding Ltd and was depreciated using the rate of 5% over the useful life. In line with **IPSAS 16**, the property was measured and recognized using historical cost model.

29. Intangible Assets:

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

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

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

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

30. Deposits:

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

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

31. Loans & Debt Stocks:

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

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

32. Unremitted Deductions:

a. Unremitted Deductions are monies owed to third parties such as tax authorities, schemes and associations and other government agencies. These include: tax deductions and other deductions at source.

b. These amounts shall be stated in the GPFS at their repayment value, which shall be treated as Current Liabilities in the Statement of Financial Position.

33. Payables:

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

Accrued Expenses;

a. These are monies payable to third parties in respect of goods and services received.

b. Accrued Expenses for which payment is due in the next 12 months shall be classified as Current Liabilities. Where the payments are due beyond the next 12 months, it shall be accounted for as Non-Current Liabilities.

34. Current Portion of Borrowings:

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

35. Public Funds:

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

36. Reserves:

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

37. Contingent Liability:

- a. This forms part of Related Party Disclosures according to IPSAS 20. A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognized because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured.
- b. There was no record of any contingent liabilities as at 31st December 2021.

38. Leases:

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

Finance leases:

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

Operating Leases:

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

The State had no lease agreement during the year.

39. Financial Instruments

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

40. Borrowings:

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

41. Transfers to other government entities:

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

42. Service Concession Arrangement:

IPSAS 32 requires full disclosure of Service Concession Arrangement Assets.

- a. Service Concession Assets are operated by third parties under the terms of Service Concession Arrangements. On classification, the original service concession asset is measured at its fair value and any difference between its fair value and its book value is recognised in the Statement of Financial Performance.

b. Since the fair value of assets previously transferred under Service Concession Arrangements is not reliably available, Government has chosen to adopt the standard prospectively from 1 January 2016.

c. If the terms of the arrangement require Government to compensate the operator for the concession asset by making payments and the payments are separable between the asset and service portions of the payment then the fair value of the original service concession asset is the fair value of the asset portion of the payments. If however the asset and service portions of the payments are not separable, the fair value is determined using estimation techniques.

Service Concession Arrangement Liabilities;

a. When Government recognizes a Service Concession Arrangement asset it also recognizes a liability of an equal amount.

b. The liability is split between a financial liability and a performance obligation.

c. The financial liability arises from the payments due from an entity under the terms of the Service Concession Arrangement and the performance obligation from the rights granted to the operator under the terms of the Service Concession Arrangement to earn revenues from the Service Concession Assets(s) or associated asset(s). This was not applicable in the State during the year under review.

43. Interest Received: Interest received by the State is treated as investing activities under the Statement of Cash Flow. It is the policy of the Ekiti State to treat Interest actually received during the financial year as a receipt under item “Other Revenue” but no interest was received by the State during the year.

44. Cash and Cash Equivalents

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

45. Contingent Liabilities

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

46. Contingent assets

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

47. Budget information.

Ekiti State 2021 budget was prepared based on Cash Basis and expenses classified by using Domesticated National Chart of Account. The statement of comparison of Budget and Actual is shown as a separate statement in the Financial Statements.

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

48. External Assistance

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

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

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

49 Biological Assets.

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

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

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

50. Government Business Activities:

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

Rendering of Services

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

Sale of goods

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

51. Dividends or Similar distribution

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

52. Rental Income

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

53. Provisions

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

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

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

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

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

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

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

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

A handwritten signature in blue ink, followed by the date '7/6/22' written in blue ink.

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



OFFICE OF THE STATE AUDITOR-GENERAL

State Secretariat Complex, Ado-Ekiti, Ekiti State, Nigeria.
Tel: +234 906 297 0428 | E-mail: oag@ekitistate.gov.ng

AUDIT CERTIFICATE

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

The Ekiti State Government initiated accrual basis IPSAS on 1st January, 2017 and elected to adopt transitional exemptions in IPSAS 33 that allows it to apply deemed cost and a transitional period of three years (ended 31st December, 2022). As a result of adoption of these transitional exemptions and provisions, the Ekiti State Government is NOT able to make an explicit and unreserved statement about its full compliance with accrual basis IPSAS. These financial statements are therefore referred to as the transitional IPSAS financial statements of Ekiti State Government.

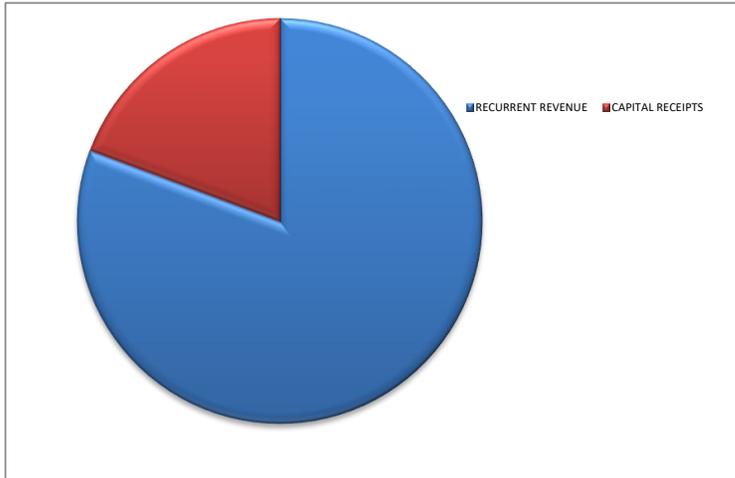
In my opinion, the Financial Statements and the supporting accounts give a true and fair view of the State of financial affairs of Ekiti State Government as at 31st December, 2021 subject to further observations raised in my reports.


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

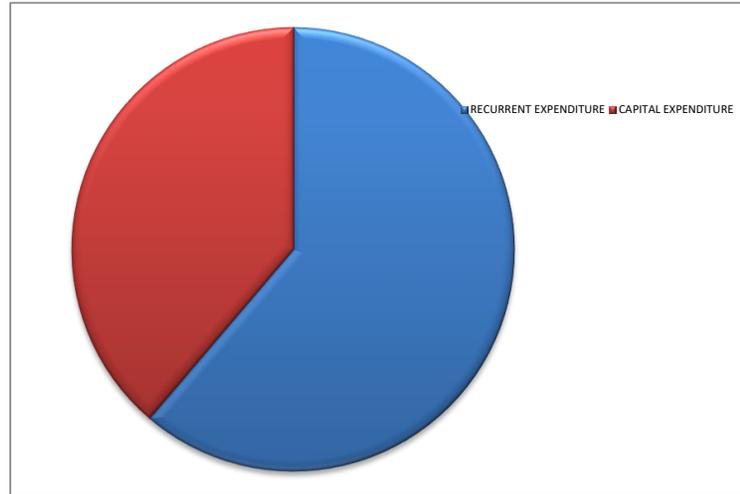
CHARTS

FISCAL YEAR 2021

REVENUE

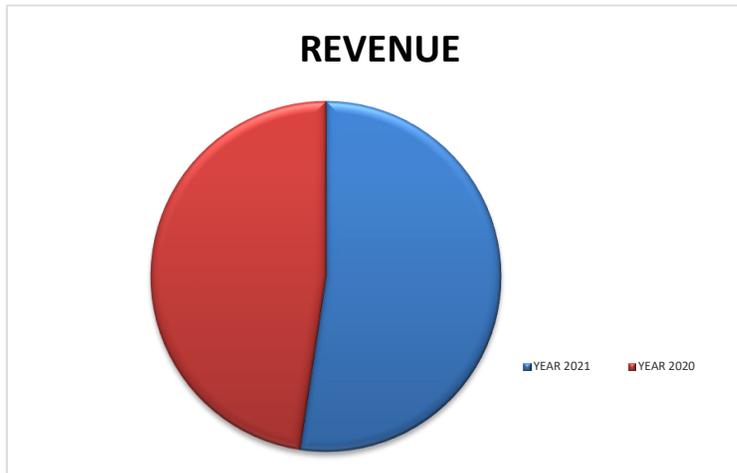


EXPENDITURE

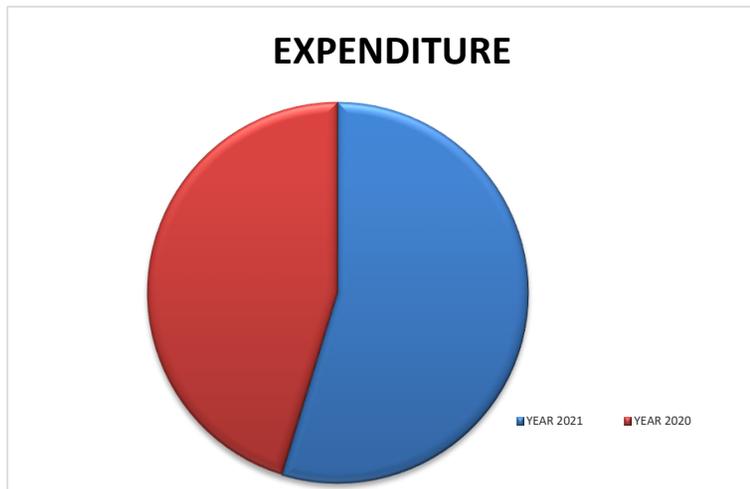


FISCAL YEAR 2020 VS 2021

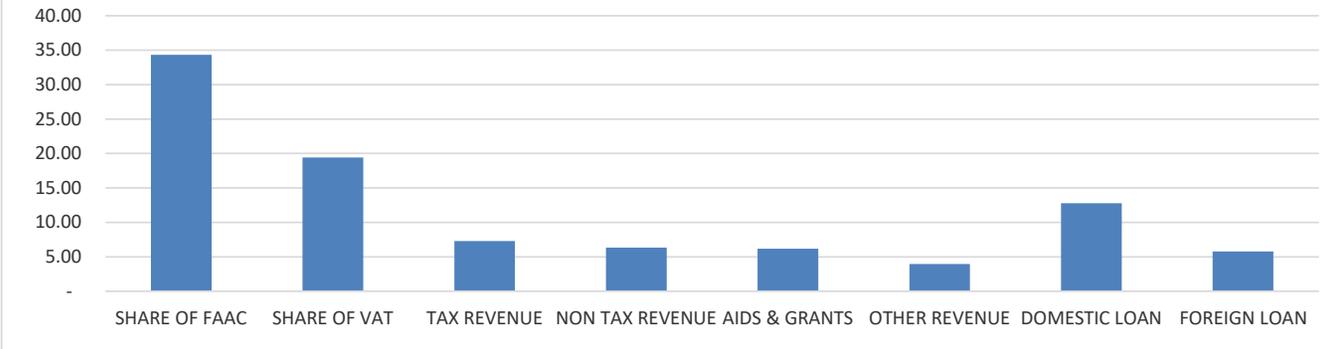
REVENUE



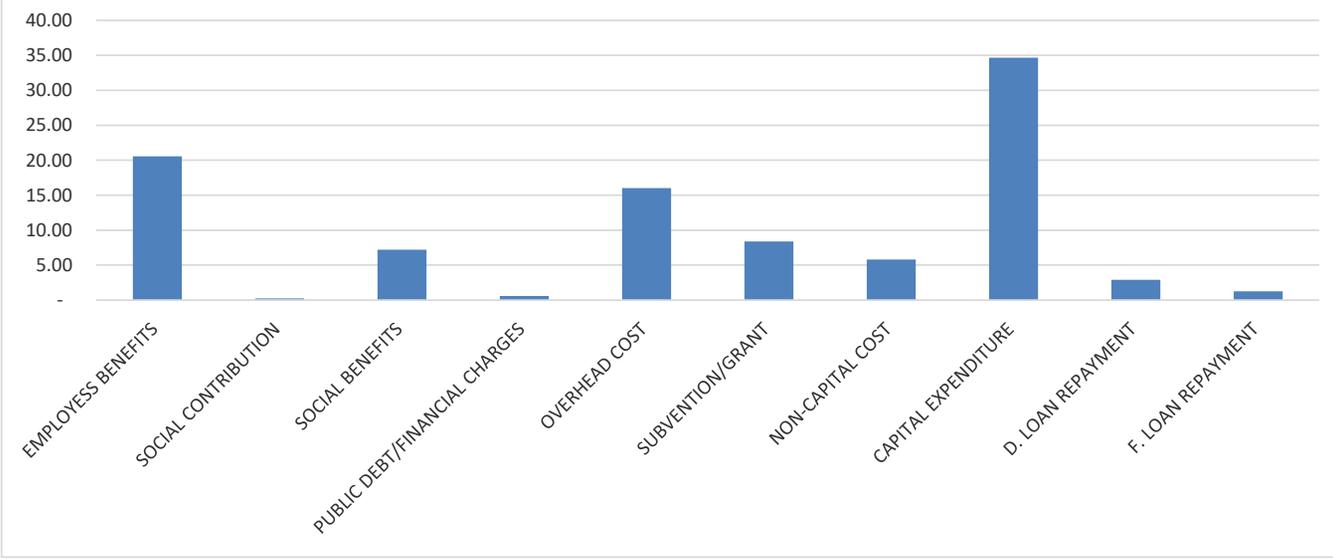
EXPENDITURE



REVENUE FISCAL YEAR 2021



EXPENDITURE FISCAL YEAR 2021



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2021
ACCRUAL STATEMENT NO. 1

ACTUAL 2020		NOTES	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021	SUPPLEMENTAR Y BUDGET	VARIANCE ON BUDGET
₦			₦	₦	₦	₦	₦
	<u>REVENUE</u>						
35,709,415,036	Government Share of FAAC	1	34,312,230,680	30,941,837,554	29,405,612,554	1,536,225,000	3,370,393,126
13,345,338,512	Government Share of VAT	2	19,408,317,729	19,145,955,493	12,621,073,302	6,524,882,191	262,362,235
6,596,044,781	Tax Revenue	3	7,286,993,720	7,574,674,012	7,574,674,012	-	(287,680,293)
3,961,509,164	Non-Tax Revenue	4	6,333,439,409	6,761,247,711	7,261,247,711	(500,000,000)	(427,808,303)
12,756,337,837	Aids & Grants	5	6,190,686,813	14,815,377,915	19,816,834,180	(5,001,456,265)	(8,624,691,102)
351,747,936	Other Revenue	6	3,947,347,001	500,000,000	11,835,900,000	(11,335,900,000)	3,447,347,001
72,720,393,266	TOTAL REVENUE (A)		77,479,015,351	79,739,092,686	88,515,341,759	(8,776,249,074)	(2,260,077,334)
				-			
				-			
	<u>EXPENDITURES</u>			-			
17,509,565,695	Employees Benefits	7	19,506,404,575	18,100,973,792	18,003,281,985	97,691,807	(1,405,430,784)
142,594,253	Allowances & Social Contribution	8	156,000,000	220,225,931	145,648,232	74,577,699	64,225,931
8,460,474,890	Social Benefits	9	8,185,066,387	6,446,109,649	6,446,109,649	-	(1,738,956,737)
14,785,902,804	Overhead Cost	10	16,005,700,679	18,291,251,718	12,484,964,128	5,806,287,590	2,285,551,039
12,244,486,445	Subvention, Grants & Contribution	11	8,376,560,133	11,043,507,947	15,283,994,932	(4,240,486,985)	2,666,947,814

ACTUAL 2020		NOTES	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021	SUPPLEMENTAR Y BUDGET	VARIANCE ON BUDGET
₦			₦	₦	₦	₦	₦
13,122,033,661	Depreciation Charges	12	17,888,906,061	-	-	-	
2,747,317,720	Non-Capital Cost	13	5,806,477,938	14,710,564,370	8,497,877,834	6,212,686,536	8,904,086,432
69,012,375,468	TOTAL EXPENDITURE (B)		75,925,115,773	68,812,633,407	60,861,876,760	7,950,756,647	10,776,423,695
				-			-
3,708,017,798	Surplus/(Deficit) from Operating Activities C=(A-B)		1,553,899,579				
				-			
4,172,324,769	Public Debt/Finance Charges	14	7,444,056,067	9,867,234,028	4,947,500,077	4,919,733,951	2,423,177,961
4,172,324,769	Total Non-Operating Revenue/(Expenses) D		7,444,056,067				
				-			
(464,306,971)	Surplus/(Deficit) from Ordinary Activities E= (C-D)		(5,890,156,489)				
(464,306,971)	NET SURPLUS/(DEFICIT) FOR THE PERIOD		(5,890,156,489)				

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


OLARIKE. T. OLAYINKA (MRS) FCA, ACTI.

ACCOUNTANT-GENERAL/PERMANENT SECRETARY

EKITI STATE

EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2021
ACCRUAL STATEMENT NO. 2

	REFERENCE	NOTES	31/12/2021	31/12/2021	31/12/2020	31/12/2020
			₦	₦	₦	₦
CURRENT ASSETS						
Cash and Cash Equivalent	310101	15	8,351,267,792		16,781,914,091	
Receivable	310601	16	4,708,035,783		4,722,001,167	
Prepayments	310801	16	-		-	
Inventories	310501	16			-	
TOTAL CURRENT ASSETS (A)				13,059,303,575		21,503,915,258
NON-CURRENT ASSETS						
Financial Assets	3110	17	1,255,244,342		1,255,244,342	
Investment (Bond Sinking Fund)	3109	18	1,439,618,043		519,977,000	
Property Plant and Equipment (NBV)	3201	19	218,797,673,764		155,581,331,846	
Investment Property	3202	20	12,227,972,500		12,947,265,000	
Work in Progress (PPE)	310502	21	23,890,627,436		51,828,508,468	
TOTAL NON-CURRENT ASSETS (B)				257,611,136,085		222,132,326,656
TOTAL ASSETS (C=A+B)				270,670,439,660		243,636,241,914
LIABILITIES						

	REFERENCE	NOTES	31/12/2021	31/12/2021	31/12/2020	31/12/2020
			₦	₦	₦	₦
CURRENT LIABILITIES:						
Payables	4104	22	20,747,731,142		22,244,844,083	
Current Portion of Borrowings	4106	23	8,543,181,558		11,553,908,001	
TOTAL CURRENT LIABILITIES (D)				29,290,912,700		33,798,752,084
NON-CURRENT LIABILITIES:						
Long Term Borrowings	4602	24	126,909,501,193		89,549,999,619	
TOTAL NON-CURRENT LIABILITIES (E)				126,909,501,193		89,549,999,619
TOTAL LIABILITIES (F=D+E)				156,200,413,892		123,348,751,703
NET ASSETS (G=C-F)				<u>114,470,025,768</u>		<u>120,287,490,210</u>
NET ASSETS/EQUITY						
Reserves	4701		120,824,489,229		120,751,797,181	
Surplus/(Deficit) for the period	4702		(6,354,463,460)		(464,306,971)	
TOTAL NET ASSETS/EQUITY				<u>114,470,025,768</u>		<u>120,287,490,210</u>

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


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

EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2021
ACCRUAL STATEMENT NO. 3

	NOTES	2021	2020
		₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES			
INFLOWS			
Government Share of FAAC	1	34,312,230,680	35,709,415,036
Government Share of VAT	2	19,408,317,729	13,345,338,512
Tax Revenue	3	7,286,993,720	6,596,044,781
Non-Tax Revenue	4	6,333,439,409	3,961,509,164
Aids & Grants	5	6,190,686,813	12,756,337,837
Other Revenue	6	3,947,347,001	351,747,936
Total Inflow from Operating Activities (A)		77,479,015,351	72,720,393,266
OUTFLOWS			
Employees Benefits	25	(20,550,031,759)	(14,684,573,951)
Allowances & Social Contribution	26	(237,000,000)	(72,000,000)
Social Benefits	27	(7,189,670,428)	(5,763,034,253)
Public Debt/Financial Charges	28	(7,444,054,036)	(4,172,324,769)
Overhead Cost	29	(16,005,700,679)	(14,785,902,804)
Subvention, Grants & Contribution	30	(8,376,560,133)	(12,244,486,445)
Non-Capital Cost	13	(5,806,477,938)	(2,747,317,720)
TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)		(65,609,494,974)	(54,469,639,942)
NET CASH FLOW FROM OPERATING ACTIVITIES (C=A-B)		11,869,520,377	18,250,753,324

	NOTES	2021	2020
		₦	₦
CASH FLOWS FROM INVESTING ACTIVITIES			
CAPITAL RECEIPTS			
PURCHASE/CONSTRUCTION OF ASSETS:			
Purchase/Construction of PPE	31	(34,675,109,468)	(27,216,206,004)
NET CASH FLOW FROM INVESTING ACTIVITIES		(34,675,109,468)	(27,216,206,004)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Foreign Loans	32	5,765,039,628	4,602,418,948
Proceeds from Domestic Loans	33	12,760,662,179	9,629,669,867
Foreign Loans Repayments	34	(1,250,778,445)	(894,296,333)
Domestic Loans Repayment	34	(2,899,980,568)	(3,265,576,935)
NET CASH FLOW FROM FINANCING ACTIVITIES		14,374,942,794	10,072,215,547
NET CASH FLOW FROM ALL ACTIVITIES		(8,430,646,297)	1,106,762,867
CASH & ITS EQUIVALENT AS AT 1ST OF JANUARY 2021		16,781,914,090	15,675,151,223
CASH & ITS EQUIVALENT AS AT 31ST DECEMBER, 2021	<i>Note I</i>	8,351,267,792	16,781,914,090

Note I:

Cash & Cash Equivalent as at 31/12/2021

N

Bank balances

8,351,267,792

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


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

EKITI STATE OF NIGERIA
STATEMENT OF CHANGE IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31ST DECEMBER, 2021

	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUSES/DEFICITS	TOTAL
	₦	₦	₦	₦
Balance as at 31st December 2020	120,751,797,181		(464,306,971)	120,287,490,210
Increase in Advances Balance	72,692,048			72,692,048
Foreign Debt Differential				-
Increase in Bond Sinking Fund Account Balance				-
Net surplus/(deficit) for the Period			(5,890,156,489)	(5,890,156,489)
Balance as at 31st December, 2021	120,824,489,229	-	(6,354,463,460)	114,470,025,769

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


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

EKITI STATE OF NIGERIA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT

FOR THE YEAR ENDED 31ST DECEMBER, 2021

	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021	VARIANCE ON FINAL BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦
	A	B	C	D=B-A	A/B%
OPENING BALANCE (A)	16,781,914,090	11,835,900,000	-	4,946,014,090	
RECEIPTS				-	
REVENUE				-	
Government Share of FAAC	34,312,230,680	30,941,837,554	29,405,612,554	3,370,393,126	117
Government Share of VAT	19,408,317,729	19,145,955,493	12,621,073,302	262,362,235	154
Tax Revenue	7,286,993,720	7,574,674,012	5,833,312,012	(287,680,293)	125
Non-Tax Revenue	6,333,439,409	6,761,247,711	8,104,842,850	(427,808,303)	78
Aids & Grants	6,190,686,813	14,815,377,915	19,816,834,180	(8,624,691,102)	31
Other Revenue	3,947,347,001	500,000,000	11,835,900,000	3,447,347,001	33
SUB TOTAL (B)	77,479,015,351	79,739,092,686	87,617,574,899	(2,260,077,334)	88
				-	
RECEIPTS FROM LOAN				-	
Proceeds from Domestic Loan	12,760,662,179				
Proceeds from Foreign Loan	5,765,039,628	18,091,384,037	22,048,801,824		
SUB TOTAL (C)	18,525,701,807	18,091,384,037	22,048,801,824	434,317,770	102
TOTAL RECEIPTS (A+B+c)	112,786,631,249	109,666,376,723	109,666,376,722	3,120,254,526	103

	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021	VARIANCE ON FINAL BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦
	A	B	C	D=B-A	A/B%
<u>PAYMENTS</u>					
Employees Benefits	20,550,031,759	18,100,973,792	18,003,281,985	(2,449,057,968)	114
Allowances & Social Contribution	237,000,000	220,225,931	145,648,232	(16,774,069)	108
Social Benefits	7,189,670,428	6,446,109,649	7,137,800,628	(743,560,779)	112
Overhead Cost	16,005,700,679	18,291,251,718	12,484,964,128	2,285,551,039	88
Subvention, Grants & Contribution	8,376,560,133	11,043,507,947	15,283,994,932	2,666,947,814	76
Non-Capital Cost	5,806,477,938				
Purchase/Construction of Assets	34,675,109,468	45,697,073,657	43,165,308,906	5,215,486,251	88.59
Public Debt/Financial Charges	587,771,448	636,096,253		48,324,806	
Financial Charges	1,501,361,665	-		(1,501,361,665)	
Loan Interest charges	5,354,920,934				
Foreign Loans Repayments	1,250,778,445	9,231,137,775	4,947,500,077	(274,542,172)	14
Domestic Loans Repayment	2,899,980,568				
TOTAL PAYMENTS	104,435,363,467	109,666,376,722	101,168,498,889	5,231,013,256	95
NET RECEIPTS	8,351,267,782				

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

7/6/22
OLARIKE. T. OLAYINKA (MRS) FCA, ACTI.
ACCOUNTANT-GENERAL/PERMANENT SECRETARY
EKITI STATE

NOTE 1: STATUTORY ALLOCATION (FAAC)

NOTE	DETAILS	SUPL. NOTE	₦	₦	REMARKS
1	GOVERNMENT SHARE OF FAAC (Statutory Revenue)				
	Net Share of Statutory Allocation from FAAC	1A	17,534,549,415		
	Add: Deduction at source for Loan Repayment	1B	14,126,881,058	31,661,430,473	
	Share of Statutory Allocation - Other Agencies	1C		2,344,270,151	
	Share of Statutory Allocation - Excess Crude Oil	1D		306,530,057	
	Total (GROSS) FAAC Allocation			34,312,230,680	

NOTE 2: VALUE ADDED TAX (VAT)

2	VALUE ADDED TAX	REF. NOTE			
	Share of Value Added Tax (VAT)	2A	19,408,317,729		
				19,408,317,729	

NOTE 3 : INTERNALY GENERATED REVENUE (IGR)

ECONOMIC CODE	DETAILS	ACTUAL 2021	FINAL BUDGET 2021	VARIANCE	SUPL. NOTE
		₦	₦	₦	
12	NOTE 3				
1201	TAX REVENUE				
1201	Personal Taxes:				
12010101	Pay AsYou Earn	5,880,018,522	6,358,637,987	(478,619,465)	
12010106	Development Levy	308,549,818	204,634,753	103,915,065	
12010110	Withholding Tax	574,106,660	573,781,747	324,913	
12010112	Direct Assessment	270,660,107	335,901,839	(65,241,732)	
12010113	Capital Gains Tax	3,161,530	183,231	2,978,299	
12010114	Tax Audit	121,876,358	70,995,894	50,880,464	
12020146	Pool Bettings	90,000	6,107,712	(6,017,712)	
12020487	Stamp Duties	128,530,724	24,430,848	104,099,876	
12020109	Other Services Taxes	-	-	-	
	TOTAL TAX REVENUE	7,286,993,720	7,574,674,012	(287,680,293)	NOTE 3
	SUPL.. NOTE 3		-	-	
1202	NON TAX REVENUE		-	-	
120201	Licenses General	288,791,000	128,172,392	160,618,608	
120204	Fees - General	3,512,908,414	3,572,967,215	(60,058,801)	
120205	Fines - General	806,950,810	1,309,140,907	(502,190,097)	
120206	Sales - General	462,154,081	596,724,406	(134,570,324)	
120207	Earnings - General	1,143,406,612	1,592,599,728	(449,193,116)	
120208	Rent On Government Buildings	2,199,180	6,023,063	(3,823,883)	
120209	Rent On Lands & Other General	117,013,811	55,600,000	61,413,811	
120211	Investment Income	15,500	20,000	(4,500)	
120212	Interest Earned	-	-	-	
	TOTAL NON-TAX REVENUE	6,333,439,409	7,261,247,711	(927,808,303)	NOTE 3
	TOTAL	13,620,433,128	14,835,921,723	(1,215,488,595)	

NOTE 5: AIDS AND GRANTS

S/NO	MDAs/DONORS	2021 ₦	FINAL BUDGET 2021 ₦	VARIANCE ₦	2020 ₦	SUPL. NOTE
1	MINISTRY OF HEALTH (UNICEF)	22,498,300.00	-		16,944,803	
2	MINISTRY OF HEALTH (MALARIA)	-			15,000	
3	MINISTRY OF HEALTH (COVID-19)	20,812,205.47			-	
4	MINISTRY OF HEALTH (BASIC HEALTH PROVISION)	16,996,034.00			-	
5	MINISTRY OF HEALTH (SAFE 1M SOULS)	1,044,589,522.91	14,815,377,915.00		-	
6	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (UNICEF)	124,586,672.00	-		51,687,820	
7	MDGs-CGS TO STATE TRACK (FEDERAL GOVERNMENT)	-			3,152,219	
8	SFTAS	3,441,320,000.00			7,430,000,000	
9	COVID & OTHER DONATIONS	-			703,577,914	NOTE 5
10	UBEC/SUBEB	1,519,884,078.86			4,550,960,081	
	TOTAL	6,190,686,813.24	14,815,377,915.00	(8,624,691,101.76)	12,756,337,837	

NOTE 6: OTHER REVENUE

S/NO	DETAILS	2021 ₦	FINAL BUDGET 2021 ₦	VARIANCE ₦	2020 ₦	SUPL. NOTE
	OTHER REVENUE:					
1	EKSG SALARY REFUND	31,430,672.41	-		56,025,728.34	NOTE 6B
2	RENT INCOME	70,000,000.00			35,360,081.50	NOTE 6A
3	LAPTOP REPAYMENT	920,864.65				NOTE 6A
4	TSA SWEEPING	17,071,095.70			104,796,581.22	NOTE 6C
5	OJA-OBA PROCEEDS	508,110,000.00	500,000,000.00			
6	BAIL OUT REFUND BY JACC	86,505,337.82			94,369,459.44	NOTE 6B
7	MDAs' REFUND	1,029,011.52			-	
8	WEMA SHARE REFUND	152,094.22			242,187.30	NOTE 6B
9	PFMU (OTHER INCOME & GCC)	1,904,990,687.13			6,338,942.99	
11	TAX REFUND BY CONTRACTORS	877,274,259.51				
14	ECA DEDUCTION REFUND	449,862,977.95				
10	DIVIDENDS RECEIVED	-			54,857,142.90	
	TOTAL	3,947,347,000.91	500,000,000.00	-	351,990,123.69	

NOTE 7: EMPLOYEES BENEFITS

SOURCE: SUPPLEMENTARY NOTE 7A & 7B

S/NO	MONTH	TOTAL NUMBER CIVIL SERVANT	AMOUNT(₦)	TOTAL NUMBER SECONDARY	AMOUNT(₦)	TOTAL NUMBER POLITICAL	AMOUNT(₦)	TOTAL	AMOUNT(₦)
1	JANUARY	9994	769,976,202	8411	689,292,496	490	175,175,838	18895	1,634,444,536
2	FEBRUARY	9994	773,288,002	8819	709,368,370	531	162,182,901	19344	1,644,839,273
3	MARCH	10102	777,205,175	8796	762,849,844	536	157,796,857	19434	1,697,851,875
4	APRIL	10126	791,036,342	8797	707,870,528	538	151,324,407	19461	1,650,231,276
5	MAY	10150	756,283,326	8776	664,911,510	537	123,337,377	19463	1,544,532,213
6	JUNE	10158	742,444,508	8763	663,330,875	537	116,206,701	19458	1,521,982,083
7	JULY	10168	747,891,227	8751	668,832,831	535	110,393,729	19454	1,527,117,786
8	AUGUST	10146	736,310,204	8735	667,787,172	534	109,242,508	19415	1,513,339,884
9	SEPTEMBER	10128	798,874,539	8720	718,149,083	545	110,056,267	19393	1,627,079,889
10	OCTOBER	10054	769,434,231	8696	706,947,698	562	118,587,426	19312	1,594,969,354
11	NOVEMBER	10070	771,501,607	8697	706,770,647	556	114,129,844	19323	1,592,402,098
12	JULY 2018	10190	653,898,649	9219	670,629,484	567	28,983,700	19976	1,353,511,833
13	DECEMBER	10040	780,841,583	8678	705,705,184	555	144,611,636	19273	1,631,158,403
	TOTAL (A)		9,868,985,594		9,042,445,720		1,622,029,191		20,533,460,506

OTHERS:

CORPERS ALLOWANCE	36,393,732
REPATRIATION	5,646,097
LOCUM/INTERN	9,398,901.83
SALARY OF PAST POLITICAL OFFICE	275,017,171
TOTAL (B)	326,455,903
A+B	20,859,916,408

LESS: JULY 2018 ARREARS PAID	1,353,511,833
TOTAL SALARY DUE 2021	19,506,404,575

NOTE 8: SOCIAL CONTRIBUTIONS

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2021	FINAL BUDGET 2021	VARIANCE	2020
1	22020650	5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	-	58,259,292.92	-	
2	22020649	ACTUARIAL VALUATION		38,327,698	38,327,698	
3	22020663	10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	156,000,000	123,638,939	(32,361,061)	142,594,253
		TOTAL	156,000,000	220,225,931	(75,016,681)	142,594,252.50

NOTE 9: SOCIAL BENEFITS

CODE	DETAILS	ACTUAL		VARIANCE	2020
		2021	FINAL BUDGET 2021		
		₦	₦	₦	₦
210301	PENSION	6,202,122,924	5,749,247,483	(3,327,499,183)	5,827,952,948
210301	GRATUITY	1,642,891,017	354,862,166	(1,465,459,934)	2,632,521,942
210301	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	340,052,445	342,000,000	(169,052,445)	-
	TOTAL	8,185,066,387	6,446,109,649	(4,962,011,562)	8,460,474,890

NOTE 10: OVERHEAD COST (BY SECTORS)

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2021	FINAL BUDGET 2021	VARIANCE
			₦	₦	₦
1	220201	TRAVEL & TRANSPORT- GENERAL	1,516,103,392	1,641,710,654	125,607,262
2	220202	UTILITIES-GENERAL	353,220,800	455,092,025	101,871,225
3	220203	MATERIALS & SUPPLIES-GENERAL	437,839,875	487,996,319	50,156,443
4	220204	MAINTENANCE SERVICES-GENERAL	724,795,604	833,530,980	108,735,376
5	220205	TRAINING GENERAL	293,637,250	406,637,592	113,000,342
6	220206	OTHER SERVICES- GENERAL	8,867,324,836	9,665,643,996	798,319,160
7	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL	219,149,169	183,311,521	(35,837,648)
8	220208	FUEL & LUBRICANTS- GENERAL	457,298,700	373,234,080	(84,064,620)
9	220209	FINANCIAL CHARGES- GENERAL	5,554,000	-	(5,554,000)
10	220210	MISCELLANEOUS EXPENSES GENERAL	3,130,777,052	4,244,094,551	1,113,317,499
		TOTAL	16,005,700,679	18,291,251,718	2,285,551,039

NOTE 11: SUBVENTION/GRANTS TO TERTIARY INSTITUTIONS AND PARASTATALS

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2021	FINAL BUDGET 2021	VARIANCE	SUPL. NOTE
			₦	₦	₦	
1	220401	GRANTS TO PARASTATALS	8,376,560,133	11,043,507,947	2,666,947,814	11
		TOTAL	8,376,560,133	11,043,507,947	2,666,947,814	

NOTE 12: DEPRECIATION

	REFERENCE NOTE	12A	
S/NO	DETAILS	2021	2020
		₦	₦
1	BUILDING	4,470,842,706	3,781,923,536
2	INFRASTRUCTURE	9,151,147,160	6,079,971,129
3	PLANT AND MACHINERY	274,147,571	221,801,978
4	TRANSPORTATION EQUIPMENT	1,355,672,500	1,076,073,020
5	OFFICE EQUIPMENT	1,400,542,962	788,980,474
6	FURNITURES AND FITTINGS	517,260,663	453,991,024
7	Investment Property	719,292,500	719,292,500
	TOTAL	17,888,906,061	13,122,033,661

NOTE 13: NON-CAPITAL COST

SUPPL. NO				
		2021	FINAL BUDGET 2021	VARIANCE
		₦	₦	₦
13A	Non-Capital Cost	5,330,334,276	14,710,564,370	9,380,230,094
13B	Projects Finaced by grants	476,143,662		
	TOTAL	5,806,477,938	14,710,564,370	9,380,230,094

NOTE 14: PUBLIC DEBT/FINANCE CHARGES

		ACTUAL	FINAL BUDGET		
CODE	DETAILS	2021	2021	VARIANCE	2020
		₦	₦	₦	₦
22020647	SETTLEMENTS OF DEBTS	587,771,448	636,096,253	48,324,806	-
22020901	FINANCIAL CHARGES	1,501,361,665		(1,501,361,665)	351,882,468
	TOTAL	2,089,135,134	636,096,253	(1,453,038,880)	351,882,468

		ACTUAL	FINAL BUDGET		
CODE	DETAILS	2021	2021	VARIANCE	2020
		₦	₦	₦	₦
220602	DOMESTIC LOAN INTEREST CHARGES	5,009,354,434	9,231,137,775		3,314,790,838
220601	FOREIGN LOAN INTEREST CHARGES	345,566,500			505,651,463
	TOTAL (A)	5,354,920,934			
22060101	Foreign Loan Repayment	1,250,778,445			
22060201	Domestic Loan Repayment	2,899,980,568			
	TOTAL (B)	4,150,759,013		-	
	GRAND TOTAL (A+B)	9,505,679,947	9,231,137,775	(274,542,172)	4,172,324,769

NOTE 15: RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2021

S/NO	BANKS	CLOSING BALANCES
1	Access CAPITAL 1	206,093,577
2	ACCESS E- PAYROLL MDAS	5,664,407
3	ACCESS E- PAYROLL PENSION	719,502
4	ACCESS TSA SWEEPING	89,137,867
5	ACCESS CSS	3,147,987
6	ACCESS IGR	-
7	ACCESS FAAC	48,594,809
8	DIAMMOND/ ACCESS IGR	-
9	ACCESS COVID-19	-
10	ACCESS HEALTH INTERVENTION	282,964,052
11	ECO CAPITAL	419,863
12	ECO COVID-19	-
13	FCMB IGR	-
14	FIRST BANK ECOLOGICAL FUND	75,423,286
15	GTB IGR	-
16	HERITAGE IGR	1,578,769,561
17	KEYSTONE IGR	83,797
18	POLARIS CRF	-
19	PROVIDUS RESERVE	269,732
20	STANBIC CAPITAL	19,262
21	STANBIC IGR	-
22	SERLING RESERVE FUND	54,405,227
23	STERLING CSS	70,249,756
24	STERLING TSA RESERVE	18,098,141
25	STERLING SEVERANCE	4,048,821
26	STERLING IGR EXPENDITURE	133,446

S/NO	BANKS	CLOSING BALANCES
27	STERLING VAT	499,841,444
28	STERLING COVID-19	
29	STERLING CACS REPAYMENT	72,339,259
30	STERLING CACS 2	218,799,561
31	STERLING CAPITAL	556,231,282
32	STERLING OJA-OBA	49,959,877
33	UBA CAPITAL	5,679,204
34	UBA FURNITURE ALLOWANCE	5,364,592
35	UBA IGR EXPENDITURE	(152)
36	UBA COVID - 19 PANDEMIC	350
37	UNION CAPITAL	64,902
38	UNION LAPTOP REPAYMENT	30,594
39	UNION IGR EXPENDITURE	-
40	UNITY CAPITAL	-
41	UNITY UNSERVICEABLE VEHICLES	-
42	UNITY RESERVE	-
43	UNITY IGR EXPENDITURE	1,261,214
44	UNITY COVID 19	3
45	WEMA EKSG REMMITTANCE	87,843
46	WEMA DIVIDEND	
47	WEMA INTEREST	403,915
48	WEMA PROCEED FROM SHARES	350,726
49	WEMA OJA-OBA MODERN MARKET	1,904
50	WEMA UNICEF GCC	1,905
51	WEMA IGR	-
52	WEMA SFTAS	-
53	WEMA COVID -19	-
54	ZENITH IGR EXPENDITURE	1,616,439

S/NO	BANKS	CLOSING BALANCES
55	ZENITH CRF	78,613,740
	TOTAL	3,928,891,695

DOLLAR ACCOUNT

S/NO	BANK	AMOUNT (\$)
1	WEMA COVID-19 DOLLAR	100
	TOTAL (B) NAIRA VALUE 100 *N412.99	41,299

EKSG IGR COLLECTION ACCOUNT BALANCES AS AT 30TH JUNE, 2021.

S/N	ACCOUNT NAME	BANK BALANCES
1	PAYDIRECT	-
2	REMITTA	-
3	E-TRANSACT	-
4	EKSG PAYDIRECT ACCT WHT/ STAMP DUTY	129,303,037.65
5	COMMUNITY DEVELOPMENT	99,842,837.40
6	DRV LICENCE	337,500.00
7	REVENUE E-PAY ACCOUNT	3,123,225.98
8	EKSG CONSOLIDATED IGR ACCOUNT	22,049,279.79
9	EKSG CONSOLIDATED IGR ACCOUNT	59,327,583.31

S/NO	BANKS	CLOSING BALANCES
10	EKSG IGR COLLECTION ACCOUNT	-
11	LEGAL FEE	258,931.21
12	TRAFFIC OFFENCE	-
13	EKS IGR COLLECTION ACCOUNT	943,034.96
14	EKSG IGR ACCOUNT	-
15	EKSG REVENUE ACCOUNT	8,909,850.00
16	EKSG REVENUE ACCOUNT	15,980,689.52
17	EKSG INSURANCE COMM.	39.39
18	EKSG IGR CONSUL ACCT	-
19	EKSG COMM ACCT	-
20	EKSG CONS REV ACCOUNT	176,739.65
21	EKSGIGR CENTRAL REMIT ACCOUNT	3,685,238.29
22	EKSG IGR DISTRI ACCT	7,678,946.91
23	EKSG GOVT. CONS. IGR	7,282,905.72
24	EKSG IGR E-PAY ACCOUNT	1.00
25	EKSG IGR REMITTANCE	312,416.23
26	EKSG OKADA FEES	87.06
27	EKSG TRYCIRCLE/AKOTO	126.00
28	EKSG TIPPER	958.25
29	EKSG TAXI & BUS FEES	511,446.25
30	AUTOREG	3,418,900.00
31	EKSG VEHICLE REG	45,670.88
32	EKSG ONLINE AUTO VEHICLE REG.	-
33	EKSG IGR PAYDIRECT	23,735,388.11
34	EKITI IGR LEAD BANK REMITTANCE	-

S/NO	BANKS	CLOSING BALANCES
35	EKSG IGR ACCOUNT	-
36	EKSG IGR REMITTANCE	1.00
37	EKSG CON. ACCOUNT	14,988,837.39
38	EKSG PLATE NUMBER	6,300.00
39	FIRST BANK EKSG IGR CONSOLIDATED ACCOUNT	31,532,916.53
	TOTAL	433,452,888.48

RECONCILED CASH BOOK BALANCES OF MDAs AS AT 31/12/2021

S/NO	BANK	AMOUNT (₦)
1	EDUCATION TRUST FUND	15,205,745
2	SUSTAINABLE DEVELOPMENT GOALS OFFICE	560,006
3	PROJECT FUND MANAGEMENT UNIT	1,557,685,836
4	MINISTRY OF HEALTH (WORLD BANK ASSISTED PROJECT) SAFE 1M LIVES	862,537,563
5	UNICEF (MINISTRY OF HEALTH (WORLD BANK ASSISTED))	425,861
6	MALARIA FUND (MINISTRY OF HEALTH)	22,596,047
7	MINISTRY OF HEALTH (COVID-19)	12,525,776
8	BASIC HEALTH CARE PROVISION (MINISTRY OF HEALTH)	2,138,768
9	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	20,182,996
10	UBEC/SUBEB	1,495,023,312
	TOTAL [D]	3,988,881,909
	TOTAL CASH BOOK BALANCES (A+B+C+D)	8,351,267,792

NOTE: The Closing Rate of dollar to naira was N409.66 as at 31st December, 2021

NOTE 16: RECEIVABLES

S/NO	BANK	AS AT 31/12/2021	AS AT 31/12/2020	SUPPL. NOTE
		₦	₦	16
1	WEMA SHARES	47,164,307	47,316,401	
2	ADVANCES	4,496,421,476	4,510,234,766	
4	NUWSRP- 3 Receivables <i>(41,112,500.01*4 months)</i>	164,450,000	164,450,000	
	TOTAL RECEIVABLE	4,708,035,783	4,722,001,167	

NOTE 17: FINANCIAL ASSETS

S/NO	DETAILS	ACTUAL 2021	AS AT 31/12/2020
		₦	₦
1	IKUN EKITI DIARY FARM & PRODUCTIONS	988,244,342	988,244,342
2	IRE CLAY PRODUCTS LTD	267,000,000	267,000,000
	TOTAL	1,255,244,342	1,255,244,342

NOTE 17B: INVESTMENT PROPERTY @ COST

S/NO	DETAILS	AMOUNT	ACC. DEPRECIATION	NBV
		₦		
1	EKITI HOUSE, WUSE ABUJA	8,870,000,000		
2	FOUNTAIN COURT, OJU OLOBUN, LAGOS	2,621,000,000		
3	ARCHBISHOP ADEILOYE ABIODUN HALL	168,000,000	2,157,877,500	
4	FOUNTAIN HOTEL, ADO-EKITI	151,650,000		
5	IKOGOSI WARM SPRING RESORT	503,200,000		
6	EKITI STATE PAVILLION	2,072,000,000		
	TOTAL	14,385,850,000	2,157,877,500	12,227,972,500

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE 18: BOND SINKING FUND ACCOUNT

	DETAILS	AMOUNT	AMOUNT	TOTAL
		₦	₦	₦
	INFLOWS:			
	ISPO		4,914,909,343	
	Receipt from State Government		22,164,056	
	TOTAL INFLOW			4,937,073,399
	OUTFLOWS:			
	Payment to Bond Holders		3,020,458,810	
	Refund to State Government		439,470,613	
	Consultants Fee		-	
	Registrars Fees		-	
	Management Fees		9,489,970	
	Trusteeship Fees		16,125,000	
	Reimbursable Fees		-	
	Bank Charges and Courier		3,913	
	Secretariat fee		11,907,050	
	TOTAL OUTFLOW	-		3,497,455,356
	BALANCE	-	-	1,439,618,043

ADJUSTMENT NOTE

	Balance as at 01/01/2021	519,977		
	Recovery	(519,977)		
	Net inflow	1,439,618,043		
	Balance as at 31/12/2021	1,439,618,043		

NOTE 19: PROPERTY, PLANT & EQUIPMENT

				SUPPL. NOTE
S/NO	DETAILS	2021	2020	
		₦	₦	
1	LAND	2,983,652,573	2,483,652,573	NOTE 19
2	BUILDING	61,168,715,096	51,861,174,415	NOTE 19
3	INFRASTRUCTURE	148,346,096,227	96,073,722,761	NOTE 19
4	PLANT AND MACHINERY	1,648,397,247	1,399,088,894	NOTE 19
5	TRANSPORTATION EQUIPMENT	1,796,255,669	1,753,930,768	NOTE 19
6	OFFICE EQUIPMENT	2,243,433,075	1,197,726,086	NOTE 19
7	FURNITURES AND FITTINGS	611,123,877	812,036,349	NOTE 19
	TOTAL	218,797,673,764.10	155,581,331,845.94	

NOTE 20: INVESTMENT PROPERTY

		20A		
S/NO	DETAILS	2021	2020	NOTE
		₦	₦	
1	BUILDING	12,227,972,500	12,947,265,000	18

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

S/NO	MDAs	CLASSIFICATION	DETAILS	AMOUNT	TOTAL
	BAL BF			51,828,508,458.00	51,828,508,458.00
	MINISTRY OF AGRICULTURE	BIOLOGICAL/AGRICULTURAL ASSETS	Land clearing for agricultural purposes	17,772,964,978	17,772,964,978
	Ministry of works	INFRASTRUCTURE	construction of Airfield Pavement in Ekiti State Airport	2,878,305,475	
		,,	construction of Airfield Pavement in Ekiti State Airport	2,158,729,107	
		,,	Rehabilitation of Ado-Iworoko- Ifaki dualization road	1,080,627,876	6,117,662,458
		Less:	WIP FINALISED TO PPE	(51,828,508,458)	(51,828,508,458)
			GRAND TOTAL		23,890,627,436

NOTE 22: PAYABLES

S/NO	DETAILS	31/12/2021	31/12/2020
		₦	₦
1	Salaries and other staff claims	4,021,971,739	4,977,800,451
2	Pension & Gratuity	14,798,162,674	14,628,272,663
3	Judgement Debt	511,763,650	829,382,226
4	Contractors Arrears	1,415,833,079	1,809,388,742
	TOTAL	20,747,731,142	22,244,844,083

NOTE 23: CURRENT PORTION OF BORROWINGS

S/NO	DETAILS	31/12/2021	31/12/2020
		₦	₦
1	DOMECTIC LOAN	6,843,164,320	10,353,908,001
2	FOREGN LOAN	1,700,017,239	1,200,000,000
	TOTAL	8,543,181,558	11,553,908,001

NOTE 24: LONG TERM BORROWINGS

S/NO	DETAILS	31/12/2021	31/12/2020
		₦	₦
1	DOMECTIC LOAN	78,801,371,523	51,597,119,531
2	FOREGN LOAN	48,108,129,669	37,952,880,088
	TOTAL	126,909,501,193	89,549,999,619

NOTE 25: EMPLOYESS BENEFITS (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	PERSONNEL COST	VARIANCE
1	011100100100	Government House And Protocol	159,229,580.58	157,290,902	1,938,678
2	011100100200	Deputy Governor's Office	44,908,397.00	44,861,065	47,332
3	011100300100	Ekiti State Boundary Commission	11,483,398.96	10,087,025	1,396,374
4	011100300200	Boundary Technical Committee	-		-
5	011100400100	Ekiti State Sustainable Development Goal	18,057,133.88	16,724,632	1,332,502
6	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	32,304,970.95	31,205,485	1,099,486
7	011100500200	Ekiti State Enterprise Development Agency	-		-
8	011100600100	Ekiti State Emergency Management Agency	14,428,392.11	14,188,808	239,584
9	011100600200	Control Monitoring And Disaster Site	-		-
10	011100700100	Ekiti State Bureau Of Public Procurement	37,384,039.86	36,568,711	815,328
11	011102100100	Ekiti State Liaison Office Abuja	13,440,749.00	13,518,430	(77,681)
12	011102100500	Ekiti State Liaison Office Lagos	14,821,236.82	14,710,270	110,967
13	011102100600	Ekiti State Liaison Office Akure	-		-
14	011103300100	Ekiti State Aid Control Agency	-		-
15	011101000100	Office Of Transformation And Strategy	14,638,783.84	14,452,515	186,269
16	011101000200	Civil Service Transformation	-		-
17	011113200100	Inter-Governmental And Integration Affairs		276,284	(276,284)
18	011111300100	Ekiti State Pension Commission	22,961,491.00	22,378,491	583,000
19	011111300200	Pension Transition Arrangement Department	30,163,005.76	28,710,375	1,452,631

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	PERSONNEL COST	VARIANCE
20	011103500200	PENSION DEPARTMENT	-		-
21	011103700100	Muslim Pilgrim Board	7,916,988.56	7,730,254	186,735
22	011103800100	Christian Pilgrim Board	15,591,666.03	13,267,048	2,324,618
23	011111200100	General Admsitration Department	116,353,364.37	114,980,063	1,373,301
24	016101300200	Political And Economic Affairs	1,198,616,652.27	1,661,790,481	(463,173,829)
25	016101700100	Cabinet And Special Services	34,029,358.82	33,746,607	282,752
26	011200100100	Ekiti State House Of Assembly	558,196,149.03	533,529,418	24,666,731
27	011200200100	House Of Assembly Service Commission	-		-
28	012300100100	Ministry Of Information And Value Orientation	100,736,512.09	100,220,318	516,194
29	012300300100	Broadcasting Service Of Ekiti State	190,956,153.29	190,377,903	578,250
30	012500600100	Office Of Establishment And Service Matters	72,277,780.09	69,018,539	3,259,241
31	012500700100	Office Of Capacity Development And Reform	17,295,464.04	17,642,394	(346,929)
32	014000100100	Ekiti State Auditor General Office	84,687,857.61	83,820,724	867,133
33	014000200100	Local Government Auditor General Office	37,442,687.40	37,454,173	(11,486)
34	014700100100	Ekiti State Civil Service Commission	54,660,746.12	53,298,002	1,362,744
35	014800100100	Ekiti State Independence Electoral Commission	83,519,302.48	83,804,404	(285,101)
		TOTAL ADMINISTRATION SECTOR	2,986,101,862	3,405,653,320	(419,551,458)
			-		

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	PERSONNEL COST	VARIANCE
	020000000000	ECONOMIC SECTOR	-		-
36	021500100100	Ministry Of Agriculture And Food Security	469,755,440.85	463,806,150	5,949,291
37	021510200100	Agricultural Development Programme	150,446,307.54	160,943,418	(10,497,111)
38	021510900100	Ekiti State Forestry Commission	71,392,907.42	70,430,887	962,020
39	021511000100	Fountain Marketing Agricultural Agency	18,587,183.40	22,755,519	(4,168,336)
40	021511500100	Monitoring And Task Force On Forestry Activities	-		-
41	021511600100	Fadama Project	-		-
42	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	20,552,631	(20,552,631)
43	021511800100	Ekiti State Rural Access And Agricultural Marketing Project (Raamp)	-		-
44	022000100100	Ministry of Finance	80,641,090.49	80,297,416	343,675
45	022000700100	Office Of The Accountant General	150,279,319.41	157,720,905	(7,441,585)
46	21010106	REPATRIATION	5,930,063.46		
47	21010107	LOCUM/INTERN	20,947,032.71		
48	21010108	LEAVE BONUS	27,033,907.05		
49	022000701100	Central Internal Audit	14,824,637.83	14,295,679	528,958
50	022000800100	Ekiti State Board Of Internal Revenue Service	156,752,554.90	189,379,369	(32,626,814)
51	022000800200	Signage And Advertisement Agency	10,302,578.80	9,609,268	693,310
52	022200100100	Ministry Of Investment, Trade And Innovations	168,589,271.84	184,923,087	(16,333,815)
53	022700100100	Bureau Of Employment, Labour And Productivity	13,282,082.00	12,879,281	402,801
54	022700700100	Job Creation And Employment Agency	12,720,517.09	12,270,937	449,580
55	022800100100	Bureau Of Information, Communication And Technology (ICT)	24,551,558.36	24,609,847	(58,288)
56	023100100100	Ekiti State Electricity Board	78,338,290.15	79,113,951	(775,661)
57	023300100100	Ekiti State Mineral Resources Development Agency	11,449,735.72	11,103,897	345,839

S/N	ADMINISTRATIV E Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	PERSONNEL COST	VARIANCE
58	023305100100	Mineral Resources And Environmental Committee	-	365,037	(365,037)
59	023400100100	Ministry Of Works And Transportation	287,384,152.00	311,259,577	(23,875,425)
60	023400100200	Planning Reseach And Statistics	-		-
61	023400100300	Ekiti State Traffic Management Agency	12,054,231.00	11,098,960	955,271
62	023400100400	Ekiti State Public Works Corporation	23,997,512.89	23,062,731	934,782
63	023400100500	Department Of Public Transportation	-		-
64	023600100100	Ministry Of Arts, Culture And Tourism Development	59,533,532.08	58,853,495	680,037
65	023800100100	Ministry Of Budget And Planning	80,874,074.92	77,606,266	3,267,809
66	023800200100	State Bureau Of Statistics	28,111,289.97	33,574,595	(5,463,305)
67	025000100100	Fiscal Responsibility Commission	14,610,499.68	12,388,170	2,222,330
68	025000100200	Monitoring And Evaluation (Fiscal Respeonsibility Commission)	-		-
69	025200100100	Ekiti State Water Cooperation	324,218,057.73	323,528,254	689,804
70	025200100200	State Rural Water Supply And Sanitation Agency	38,397,320.24	37,651,202	746,118
71	025300000000	Ministry Of Housing And Urban Development	60,221,166.70	69,320,541	(9,099,374)
72	025301000100	Ekiti State Housing Corporation	91,750,030.66	88,472,311	3,277,719
73	026000100100	Bureau Of Lands	32,777,140.56	31,058,372	1,718,768

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	PERSONNEL COST	VARIANCE
74	026000100200	Office Of Surveyor General	31,123,779.75	30,140,679	983,100
75	026000100300	Control Monitoring And Field Charting	-		-
76	026000100400	Urban Renewal Agency	12,011,283.74	12,146,175	(134,891)
77	026100100100	Ministry Of Infrastructure And Public Utilities	65,953,327.70	62,612,876	3,340,452
78	026100100200	Ekiti State Fire Services	-	25,505,219	(25,505,219)
79	026100100300	Transmission Company Of Nigeria Projects (TCN)	-		-
		Ministry Of Arts, Culture And Tourism Development		32,978,811	
		TOTAL ECONOMIC SECTOR	2,648,841,879	2,756,315,512	(107,473,634)
			-		
	030000000000	LAW & JUSTICE SECTOR	-		-
80	031800100100	The Judiciary	-		-
81	031801100100	Ekiti State Judicial Service Commission	-		-
82	032600100100	Ministry Of Justice	180,598,746.78	221,609,904	(41,011,158)
83	032600100100	Ekiti State Citizen's Right	-		-
84	032600100300	Office Of Public Defender	7,780,873.00	6,841,148	939,725
85	032600100300	Ekiti State Law Reform Commission	-		-
		TOTAL LAW & JUSTICE SECTOR	188,379,620	228,451,052	(40,071,433)
			-		
	040000000000	REGIONAL SECTOR	-		-
86	045102100100	Ministry Of Regionaland Special Duties	10,979,240.48	10,947,139	32,102
87	045102100200	Serve EKS Steering Committee	-		-
88	045102100300	Serve EKS	-		-
89	045102100400	Subvention To Dawn Commission	-		-
		TOTAL REGIONAL SECTOR	10,979,240	10,947,139	32,102
			-		

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	PERSONNEL COST	VARIANCE
	050000000000	SOCIAL SECTOR	-		-
90	051300100100	Ministry Of Youth And Sport Development	17,679,984.95	20,239,610	(2,559,625)
91	051305200100	Ekiti State Sport Council	68,956,682.90	67,522,117	1,434,566
92	051305300100	Ekiti State Office Of Disability	10,326,314.80	9,107,178	1,219,137
93	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	80,821,932.42	90,449,229	(9,627,296)
94	051700100100	Ministry Of Education, Science And Technology	513,115,344.74	552,377,210	(39,261,865)
95	051700100400	Ekiti State Libabry Board	16,732,627.88	17,885,292	(1,152,664)
96	051700100500	Education Trust Funds	15,899,330.41	16,694,439	(795,109)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	PERSONNEL COST	VARIANCE
97	51701000600	State Universal Basic Education Board	323,430,718.08	339,085,825	(15,655,107)
98	051700100600	Subeb Staff Housing Loans Board	-		-
99	051701000100	Agency For Adult And Non Formal Education	45,995,887.12	40,816,542	5,179,345
100	051702600100	School Of Agriculture And Enterprise Agency	7,528,499.30	7,097,412	431,087
101	051705300100	Ekiti State Board For Technical And Vocational Education	84,416,023.36	130,289,182	(45,873,159)
102	051705400100	Ekiti State Scholarship Board	11,345,397.48	10,594,541	750,857
103	051705500100	Ekiti State Teaching Service Commission	8,121,134,514.46	9,181,073,472	(1,059,938,958)
104	052100100100	Ministry Of Health And Human Services	297,508,684.31	313,306,125	(15,797,441)
105	052100200100	Ekiti State Health Insurance Scheme	30,018,187.48	29,323,606	694,582
106	051705600200	Secondary Schools Non-Teaching Staff (TSC)	138,064,362.78		
107	052100200200	Ekiti State Health Insurance Scheme Committee Members	-		-
108	052100300100	Primary Healthcare Development	66,353,692.44	63,819,901	2,533,792
109	052110200100	Hospital Management Board	2,194,071,396.18	2,992,625,874	(798,554,478)
110	052110300100	Medical Mission	-		-
111	052110400100	Central Medical Stores	21,684,855.17	19,473,202	2,211,653
112	053500100100	Ministry Of Environment	90,469,340.46	106,236,347	(15,767,006)
113	053500100200	Monthly Sanitation Exercise	-		-
114	053501600100	State Environmental Protection Agency	17,604,881.51	17,405,102	199,779
115	053505300100	Ekiti State Waste Management Board	26,569,854.39	25,993,717	576,138
116	055100100100	Ministry Of Local Government Affairs	38,418,926.06	52,260,886	(13,841,960)
117	055100200100	Bureau Of Chieftaincy Affairs	20,099,597.32	20,027,328	72,270
118	055100300100	Bureau Of Rural And Community Development	8,424,152.65	8,336,785	87,368
119		UNSPECIFIED		52,561	

S/N	ADMINISTRATIV E Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	PERSONNEL COST	VARIANCE
		TOTAL SOCIAL SECTOR	12,266,671,189	14,132,093,482	(1,865,422,293)
			-		-
		SUMMARY OF PERSONNEL COST ON SECTOR	-		-
	A	ADMINISTRATION SECTOR	2,986,101,862	3,405,653,320	(419,551,458)
	B	ECONOMIC SECTOR	2,648,841,879	2,756,315,512	(107,473,634)
	C	LAW AND JUSTICE SECTOR	188,379,620	228,451,052	(40,071,433)
	D	REGIONAL SECTOR	10,979,240	10,947,139	32,102
	E	SOCIAL SECTOR	12,266,671,189	14,132,093,482	(1,865,422,293)
		TOTAL (A)	18,100,973,790	20,533,460,506	(2,432,486,716)
		CORPERS ALLOWANCE		36,393,732	
		REPATRIATION		5,646,097	
		LOCUM/INTERN		9,398,901.83	
		SALARY OF PAST POLITICAL OFFICE		275,017,171	
		TOTAL (B)		326,455,902.60	
		GRAND TOTAL OF CASH (A+B)		20,859,916,408.24	

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

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL 2021	FINAL BUDGET	VARIANCE
1		5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	-	58,259,293	-
2		ACTUARIAL VALUATION	-	38,327,698	
2		10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	237,000,000	123,638,939	(113,361,061)
		TOTAL	237,000,000	220,225,931	38,987,965

NOTE 27: SOCIAL BENEFITS (ACTUAL CASH PAYMENT)

		ACTUAL 2021	FINAL BUDGET 2021	VARIANCE	2020
CODE	DETAILS	₦		₦	₦
210301	PENSION	6,160,159,348	5,749,247,483	(410,911,865)	5,617,531,054
210301	GRATUITY	689,458,636	354,862,166	(334,596,469)	145,503,199
210301	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	340,052,445	342,000,000	1,947,555	-
	TOTAL	7,189,670,428	6,446,109,649	(743,560,779)	5,763,034,253

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

		ACTUAL 2021	FINAL BUDGET 2021		2020
CODE	DETAILS	₦	₦	₦	₦
22020647	SETTLEMENTS OF DEBTS	587,771,447.50	636,096,253	-	-
22020901	FINANCIAL CHARGES	1,501,361,655	-	171,925,755	351,882,468
220602	DOMESTIC LOAN INTEREST CHARGES	5,009,354,434	}		3,314,790,838
220601	FOREIGN LOAN INTEREST CHARGES	345,566,500		9,231,137,775	
	TOTAL	7,444,054,036	9,867,234,028	171,925,755	4,172,324,769

NOTE 29: OVERHEAD COST (BY SECTORS)

S/NO	C CODE	EXPENDITURE DETAILS	ACTUAL 2021	FINAL BUDGET 2021	VARIANCE
			₦	₦	₦
1	220201	TRAVEL & TRANSPORT- GENERAL	1,516,103,392	1,641,710,654	125,607,262
2	220202	UTILITIES-GENERAL	353,220,800	455,092,025	101,871,225
3	220203	MATERIALS & SUPPLIES-GENERAL	437,839,875	487,996,319	50,156,443
4	220204	MAINTENANCE SERVICES-GENERAL	724,795,604	833,530,980	108,735,376
5	220205	TRAINING GENERAL	293,637,250	406,637,592	113,000,342
6	220206	OTHER SERVICES- GENERAL	8,867,324,836	9,665,643,996	798,319,160
7	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL	219,149,169	183,311,521	(35,837,648)
8	220208	FUEL & LUBRICANTS- GENERAL	457,298,700	373,234,080	(84,064,620)
9	220209	FINANCIAL CHARGES- GENERAL	5,554,000	-	(5,554,000)
10	220210	MISCELLANEOUS EXPENSES GENERAL	3,130,777,052	4,244,094,551	1,113,317,499
		TOTAL	16,005,700,679	18,291,251,718	2,285,551,039

NOTE 11: SUBVENTION/GRANTS TO TERTIARY INSTITUTIONS AND PARASTATALS

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2021	FINAL BUDGET 2021	VARIANCE
			₦	₦	₦
1	220401	GRANTS TO PARASTATALS	8,376,560,133	11,043,507,947	2,666,947,814
		TOTAL	8,376,560,133	11,043,507,947	2,666,947,814

NOTE 31: PURCHASE/CONSTRUCTION OF ASSETS

S/N	Code	Description	FINAL BUDGET	ACTUAL 2021	VARIANCE
1	01000000000	Administration Sector		-	
2	011100000000	Governor's Office		-	-
3	011100100100	Government House And Protocol	144,000,000	116,440,200	27,559,800
4	011100100200	Deputy Governor's Office	15,000,000	-	15,000,000
5	011100200100	Special Adviser On Investment		-	-
6	011100200200	Special Adviser To The Governor On Federal Matters		-	-
7	011100200300	Special Adviser On Allied Matters		-	-
8	011100200400	Special Adviser On Tertiary Institutions		-	-
9	011100200500	Special Adviser Trade, Investment And Innovations		-	-
10	011100200600	Senior Sepcial Adviser Policy, Startegy And Speeches		-	-
11	011100200700	Specail Adviser Gobvrenor Office		-	-
12	011100200800	Special Adviser Communication And Strategy		-	-
13	011100200900	Special Adviser Policy And Documentation		-	-
14	011100201000	Special Adviser Mobilization, Urban And Rural		-	-
15	011100201100	Special Adviser NGO		-	-
16	011100201200	Special Assistant Protocol		-	-
17	011100201300	Senior Special Assistant National Assembly		-	-
18	011100201400	Special Adviser Developmentg Matters		-	-
19	011100201500	Special Adviser On Social Investment		72,000,000	(72,000,000)
20	011100201600	Special Adviser On Economic Matters		-	-
21	011100201700	Office Of The Senior Special Assistant (Special Duties)		-	-
22	011100300100	Ekiti State Boundary Commission	5,000,000	-	5,000,000
23	011100300200	Boundary Technical Committee		-	-
24	011100400100	Ekiti State Sustainable Development Goal	15,000,000	14,256,558	743,442
25	011100400200	Development Relation			-
26	011100400300	CGS To LGAs Track			-
27	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	274,808,152	176,213,750	98,594,402
28	011100500200	Ekiti State Enterprise Development Agency			-
29	011100600100	Ekiti State Emergency Management Agency	33,200,000		33,200,000
30	011100600200	Control Monitoring And Disaster Site			-
31	011100700100	Ekiti State Bureau Of Public Procurement	205,000,000	115,197,813	89,802,188
32	011100700200	Supervision And Monitoring Of Projects			-
33	011111200600	Maintenance Of Governor's Lodge (Gh&P)			-
34	011100800100	Office Of Economic Preservation And General Enforcement			-
35	011100800200	Safe City			-
36	011102100100	Ekiti State Liaison Office Abuja	15,000,000		15,000,000
37	011102100200	Ekiti State Governor Lodge Abuja			-
38	011102100300	Deputy Governor Lodge Abuja			-

NOTE 31: PURCHASE/CONSTRUCTION OF ASSETS

S/N	Code	Description	FINAL BUDGET	ACTUAL 2021	VARIANCE
39	011102100400	Maintenance Of Liaison Office Staff Qrterns Abuja			-
40	011102100500	Ekiti State Liaison Office Lagos			-
41	011102100600	Ekiti State Liaison Office Akure			-
42	011103300100	Ekiti State Aid Control Agency	22,000,000	5,000,000	17,000,000
43	011101000100	Office Of Transformation And Strategy	10,000,000	2,000,000	8,000,000
44	011101000200	Civil Service Transformation			-
45	011113200100	Inter-Governmental And Integration Affairs			-
46	011111300100	Ekiti State Pension Commission	10,000,000		10,000,000
47	011111300200	Pension Transition Arrangement Department	10,000,000	1,000,000	9,000,000
48	011103700100	Muslim Pilgrim Board			-
49	011103800100	Christian Pilgrim Board			-
50	011110100100	Bureau Of Special Projects	900,000,000	1,505,566,951	(605,566,951)
51	011110500100	Office Of The Chief Of Staff			-
52	011111100100	Public Private Partnership			-
53	011111400100	Chief Press Secretary			-
54	011111200100	General Adminsitration Department	535,727,885	497,429,041	38,298,844
55	011111200200	Petroleum Product Consumer Protection Agency			-
56	011111200300	Utility Service Department	20,173,488	230,000	19,943,488
57	011111200400	Government Asset Unit			-
58	011111200500	Office Of Chief Of Protocol (Scop)			-
59	016100000000	Secretary To The State Government			-
60	016100100100	Secretary To The State Government	9,502,555		9,502,555
61	016101300200	Political And Economic Affairs	940,000,000	933,887,427	6,112,573
62	016101300300	Economic P & E			-
63	016101300400	Political And Inter-Party	32,000,000		32,000,000
64	016101300500	Quarterly Legsitlative Executive			-
65	016101300600	Policy And Strategy			-
66	016101300700	NIREC			-
67	016101300800	Parastatals Affair Department			-
68	016101700100	Cabinet And Special Services	1,519,500,000	1,379,836,102	139,663,898
69	016101700300	Ekiti State Security Trust Fund	20,000,000		20,000,000
70	011200000000	Ekiti State House Of Assembly			-
71	011200100100	Ekiti State House Of Assembly	113,378,064	65,845,564	47,532,500
72	011200200100	House Of Assembly Service Commission	70,000,000		70,000,000

NOTE 31: PURCHASE/CONSTRUCTION OF ASSETS

S/N	Code	Description	FINAL BUDGET	ACTUAL 2021	VARIANCE
73	012300000000	Ministry Of Information And Value Orientation			-
74	012300100100	Ministry Of Information And Value Orientation	40,000,000	1,018,250	38,981,750
75	012300200100	Government Printing Press			-
76	012300300100	Broadcasting Service Of Ekiti State	27,000,000		27,000,000
77	012300400100	Facilities Of Effective Delivery And Media Relation Activities			-
78	012500000000	Head Of Service			-
79	012500100100	Head Of Service	12,543,336		12,543,336
80	012500500100	Public Service Cordinating Unit			-
81	012500600100	Office Of Establishment And Service Matters	6,303,576		6,303,576
82	012500600200	Establishment And Management Services			-
83	012500600300	Staff Matter And Industrial Relation			-
84	012500600400	Labour And Industrial Relation			-
85	012500600500	Hosting Of Public Service Games			-
86	012500600600	Peer Review Service Programme For HOS And PS			-
87	012500600700	Staff Housing Loan Board			-
88	012500600800	Nigeria Legion			-
89	012500700100	Office Of Capacity Development And Reform	34,525,518		34,525,518
90	012500700200	Training And Man Power Department			-
91	012500700300	Staff Development Centre			-
92	014000100100	Ekiti State Auditor General Office	20,467,376		20,467,376
93	014000100200	Pension And Grautities			-
94	014000100300	Government Account Management Units			-
95	014000100400	Auditing Of Secondary Schools In Ekiti			-
96	014000100500	Monitoring And Special Audit Department			-
97	014000200100	Local Government Auditor General Office	6,627,787		6,627,787
98	014000300100	Ekiti State Audit Service Commission	10,000,000		10,000,000
99	014500000000	Public Complaint Commission/Ombudsman			-
100	014500100100	Public Complaint Commission			-
101	014700000000	Ekiti State Civil Service Commission			-
102	014700100100	Ekiti State Civil Service Commission	10,000,000		10,000,000
103	014700100200	Personnel Department			-
104	014700100300	Appointment Department			-
105	014800000000	Ekiti State Independence Electoral Commission			-
106	014800100100	Ekiti State Independence Electoral Commission	436,109,600	413,558,548	22,551,052
		SUB TOTAL ADMIN	5,522,867,337	5,299,480,204	223,387,133

NOTE 31: PURCHASE/CONSTRUCTION OF ASSETS

S/N	Code	Description	FINAL BUDGET	ACTUAL 2021	VARIANCE
					-
107	020000000000	Economic Sector			-
108	021500000000	Ministry Of Agriculture And Food Security			-
109	021500100100	Ministry Of Agriculture And Food Security	997,000,000	875,581,033	121,418,967
110	021510200100	Agricultural Development Programme	10,265,284	5,705,000	4,560,284
111	021510900100	Ekiti State Forestry Commission	30,192,197		30,192,197
112	021511000100	Fountain Marketing Agricultural Agency	500,000		500,000
113	021511500100	Monitoring And Task Force On Forestry Activities			-
114	021511600100	Fadama Project	120,269,010	100,000,000	20,269,010
115	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	6,502,808		6,502,808
116	021511800100	Ekiti State Rural Access And Agricultural Marketing Project (Raamp)		352,056,923	(352,056,923)
117	022000000000	Ministry Of Finance			-
118	022000100100	Ministry Of Finance	785,809,580	777,410,982	8,398,598
119	022000100200	State Revenue And Investment			-
120	022000100300	Fiscal Committee Secretariat			-
121	022000100400	Expenditure Department			-
122	022000100500	State Finance Department			-
123	022000100600	State Wide Revenue Committee			-
124	022000100700	State Fiscal Efficiency Unit			-
125	022000100800	Community Of Public Finance Committee			-
126	022000100900	Sftas Related Activities			-
127	022000200100	Debt Management Office			-
128	022000700100	Office Of The Accountant General	215,501,580	190,604,000	24,897,580
129	022000700200	Main Accounts Department			-
130	022000700300	Ipsas Steering Committee			-
131	022000700400	Central Pay Office			-
132	022000700500	Management Service Department			-
133	022000700600	Implementation Of Treasury Single Accounts			-
134	022000700700	Funds Management			-
135	022000700800	State Integrated Financial Management			-
136	022000700900	Projects Financial Management Units			-
137	022000701000	Nigeria Civil Defence Corps			-
138	022000701100	Central Internal Audit	2,000,000		2,000,000

NOTE 31: PURCHASE/CONSTRUCTION OF ASSETS

S/N	Code	Description	FINAL BUDGET	ACTUAL 2021	VARIANCE
139	022000800100	Ekiti State Board Of Internal Revenue Service	38,000,000		38,000,000
140	022000800200	Signage And Advertisement Agency	30,481,993		30,481,993
141	022200000000	Ministry Of Investment, Trade And Innovations			-
142	022200100100	Ministry Of Investment, Trade And Innovations	47,000,000	47,847,953	(847,953)
143	022200100200	Steering Committee On Social Investment			-
144	022200600100	Cooperative Department & Coop. College Ijero Ekiti			-
145	022200900100	Technical Adviser On Ekiti Knowledge Zone	136,000,000	4,325,786	131,674,214
146	022201000100	Monitoring And Supervision Of Cooperative Societies			-
147	022201800100	State Cooperative Advisory Board			-
148	022205200100	Ekiti State Investment Promotion Agency	135,000,000	17,950,000	117,050,000
149	22205200200	Ekiti State Community and Social Development Agency	177,000,000	160,000,000	17,000,000
150	022205200300	Ekiti State Social Investment Programme	165,251,495		165,251,495
151	022700000000	Bureau Of Employment, Labour And Productivity			-
152	022700100100	Bureau Of Employment, Labour And Productivity	15,000,000		15,000,000
153	022700500100	Ekiti State Social Security Scheme			-
154	022700600100	Human Capital Development			-
155	022700700100	Job Creation And Employment Agency	65,280,850	15,000,000	50,280,850
156	022800000000	Bureau Of Information, Communication And Technology (ICT)		4,650,095	(4,650,095)
157	022800100100	Bureau Of Information, Communication And Technology (ICT)	55,000,000		55,000,000
158	022900000000	Ministry Of Transport			-
159	022900100100	Ministry Of Transport			-
160	022905300100	Transport Service - State			-
161	022905400100	Drivers Institute - State			-
162	022905500100	Road Traffic And Inspection Management			-
163	023100000000	Ekiti State Electricity Board			-
164	023100100100	Ekiti State Electricity Board	178,000,000	51,649,648	126,350,352
165	023100100200	Monitoring Of Government House Premises/Town			-
166	023100100300	Ekiti State Office Of Energy Matters	20,000,000		20,000,000
167	023300000000	Ekiti State Mineral Resources Development Agency			-
168	023300100100	Ekiti State Mineral Resources Development Agency	13,617,845	400,000	13,217,845
169	023305100100	Mineral Resources And Environmental Committee			-
170	023400100100	Ministry Of Works And Transportation	15,207,220,490	14,172,866,398	1,034,354,092
171	023400100200	Planning Reseach And Statistics			-
172	023400100300	Ekiti State Traffic Management Agency	20,000,000		20,000,000
173	023400100400	Ekiti State Public Works Corporation	255,000,000	145,684,715	109,315,285
174	023400100500	Department Of Public Transportation			-
175	023600000000	Ministry Of Arts, Culture And Tourism Development			-

NOTE 31: PURCHASE/CONSTRUCTION OF ASSETS

S/N	Code	Description	FINAL BUDGET	ACTUAL 2021	VARIANCE
176	023600100100	Ministry Of Arts, Culture And Tourism Development	143,177,989	101,400,000	41,777,989
177	023600100200	Tourism Department			-
178	023600100300	Council For Art And Culture			-
179	023800000000	Ministry Of Budget And Economic Planning			-
180	023800100100	Ministry Of Budget And Planning	9,574,103,983	264,357,418	9,309,746,566
181	023800100200	Multi-Lateral Department			-
182	023800100300	Project Evaluation Committee			-
183	023800100400	Economic Development Council			-
184	023800100500	Devt. Planning & Strategy Committee			-
185	023800100600	Budget Department			-
186	023800100700	Budget Monitoring Committee			-
187	023800100800	State Projects Monitoring & Evaluation			-
188	023800100900	Sustainable Igr Committee			-
189	023800101000	Development Partners & Aids Coordinating Secretariat			-
190	023800101100	Medium Term Expenditure Framework Secretariat			-
191	023800101200	State Committee On Food & Nutrition			-
192	023800101300	Budget Tracking And Automation			-
193	023800101400	Home Grown School Feeding			-
194	023800101500	Activities Of The National Cash Transfer Office			-
195	023800101600	Youth Employment And Social Support Operation (YESSO)			-
196	023800101700	Dawn Commission Related Activities			-
197	023800101800	N-Power			-
198	023800101900	Budget Reconciliation Committee			-
199	023800102000	Ipsas Platform Development And Related Activities			-
200	023800102100	Nec And Other Related Activities			-
201	023800102200	Inter-Ministerial Project Monitoring Task Force			-
202	023800102300	Automated Project Monitoring Information System			-
203	023800102400	Project Monitoring Committee			-
204	023800102500	Newly Created Mdas			-
205	023800200100	State Bureau Of Statistics	10,956,502		10,956,502
206	024600000000	Revenue Mobilization, Allocation And Fiscal Commission / Board/ Agency			-
207	024600100100	Revenue Mobilization, Allocation And Fiscal Commission / Board/ Agency			-
208	025000000000	Fiscal Responsibility Commission			-
209	025000100100	Fiscal Responsibility Commission	26,500,000	1,400,000	25,100,000
210	025000100200	Monitoring And Evaluation (Fiscal Respeonsibility Commission)			-

NOTE 31: PURCHASE/CONSTRUCTION OF ASSETS

S/N	Code	Description	FINAL BUDGET	ACTUAL 2021	VARIANCE
211	025200000000	Ekiti State Water Cooperation			-
212	025200100100	Ekiti State Water Cooperation	110,000,000	106,009,321	3,990,679
213	025200100200	State Rural Water Supply And Sanitation Agency	7,000,000	250,000,000	(243,000,000)
214	025300000000	Ministry Of Housing And Urban Development			-
215	025300100100	Ministry Of Housing And Urban Development	24,000,000	15,354,359	8,645,641
216	025300100200	Planning Permit Agency			-
217	025300100300	Physical Planning And Development Matters			-
218	025300100400	Deeds Registry			-
219	025301000100	Ekiti State Housing Corporation	39,224,219		39,224,219
220	026000000000	Bureau Of Lands			-
221	026000100100	Bureau Of Lands	1,332,912,214	881,692,490	451,219,724
222	026000100200	Office Of Surveyor General	50,304,715	11,790,240	38,514,475
223	026000100300	Control Monitoring And Field Charting			-
224	026000100400	Urban Renewal Agency	816,000,000	800,000,000	16,000,000
225	026100000000	Ministry Of Infrastructure And Public Utilities			-
226	026100100100	Ministry Of Infrastructure And Public Utilities	48,000,000	8,500,000	39,500,000
227	026100100200	Ekiti State Fire Services			-
228	026100100300	Transmission Company Of Nigeria Projects (TCN)			-
		SUB TOTAL ECONOMIC	30,908,072,754	19,362,236,360	11,545,836,394
					-
229	030000000000	Law & Justice Sector		-	-
230	031800000000	Judicial Council		-	-
231	031800100100	The Judiciary	600,000,000	104,900,000	495,100,000
232	031801100100	Ekiti State Judicial Service Commission	150,000,000	-	150,000,000
233	032600000000	Ministry Of Justice		-	-
234	032600100100	Ministry Of Justice	229,212,635	-	229,212,635
235	032600100200	Ekiti State Citizen's Right		-	-
236	032600100300	Office Of Public Defender	17,500,000		17,500,000
237	032600100400	Ekiti State Law Reform Commission		-	-
		SUB TOTAL LAW & JUSTICE	996,712,635	104,900,000	891,812,635

NOTE 31: PURCHASE/CONSTRUCTION OF ASSETS

S/N	Code	Description	FINAL BUDGET	ACTUAL 2021	VARIANCE
					-
238	040000000000	Regional		-	-
239	045100000000	Ministry Of Regional And Special Duties		-	-
240	045102100100	Ministry Of Regionaland Special Duties	88,000,000	14,868,049	73,131,951
241	045102100200	Serve EKS Steering Committee		-	-
242	045102100300	Serve EKS		-	-
243	045102100400	Subvention To Dawn Commission		-	-
		SUB TOTAL REGIONAL	88,000,000	14,868,049	73,131,951
					-
244	050000000000	Social Sector		-	-
245	051300000000	Ministry Of Youth And Sport Development		-	-
246	051300100100	Ministry Of Youth And Sport Development	57,677,970	9,000,000	48,677,970
247	051300100200	Ekiti State United Football Club		-	-
248	051300100300	Ekiti Queens Football Club		-	-
249	051305100100	Youth Development		-	-
250	051305200100	Ekiti State Sport Council	15,677,970	-	15,677,970
251	051305300100	Ekiti State Office Of Disability	23,500,000	-	23,500,000
252	051400000000	Ministry Of Women Affairs, Gender Empowerment And Social Welfare		-	-
253	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	356,492,518	50,797,141	305,695,376
254	051400200100	Women Development Centre		-	-
255	051400300100	State Child's Right Implementation		-	-
256	051400400100	Government Pupils In Children Home Nur/Pry		-	-
257	051400500100	Sexual Assulted Centre (SAC)		-	-
258	051400600100	Gender Empowerment And Social Mobilization		-	-
259	051700000000	Ministry Of Education, Science And Technology		-	-
260	051700100100	Ministry Of Education, Science And Technology	334,500,000	23,122,753	311,377,248
261	051700100200	Monitoring Of Public Schools		-	-
262	051700100300	Monitoring Of Technical Colleges		-	-
263	051700100400	Ekiti State Libabry Board	4,500,000	-	4,500,000
264	051700100500	Education Trust Funds	20,000,000	-	20,000,000
265	051700100600	Subeb	2,510,000,000	-	2,510,000,000
266	051701000100	Agency For Adult And Non Formal Education	500,000	-	500,000
267	051702600100	School Of Agriculture And Enterprise Agency	5,000,000	-	5,000,000
268	051702600200	Ekiti State University		-	-
269	051702600300	Bamidele Olumilua University of Education		-	-
270	051702600300	Ekiti State College Of Education, Ikere Ekiti		-	-

NOTE 31: PURCHASE/CONSTRUCTION OF ASSETS

S/N	Code	Description	FINAL BUDGET	ACTUAL 2021	VARIANCE
271	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	5,000,000	-	5,000,000
272	051702600500	Ekiti State College Of Agriculture, Isan Ekiti	940,153,837	82,250,955	857,902,883
273	051705300100	Ekiti State Board For Technical And Vocational Education	20,000,000	16,680,956	3,319,044
274	051705400100	Ekiti State Scholarship Board	2,000,000	600,000	1,400,000
275	051705500100	Ekiti State Teaching Service Commission	15,558,192	-	15,558,192
276	051705500200	Office Of The Tutor General (Ekiti Central Senatorial District)		-	-
277	051705500300	Office Of The Tutor General (Ekiti South Senatorial District)		-	-
278	051705500400	Office Of The Tutor General (Ekiti North Senatorial District)		-	-
279	051705600100	Teaching Service Commision Loans Board		-	-
280	052100000000	Ministry Of Health And Human Services		-	-
281	052100100100	Ministry Of Health And Human Services	2,924,000,000	2,376,330,050	547,669,950
282	052100200100	Ekiti State Health Insurance Scheme	101,500,000	-	101,500,000
283	052100200200	Ekiti State Health Insurance Scheme Committee Members		-	-
284	052100300100	Primary Healthcare Development	72,275,000	14,286,338	57,988,662
285	052100400100	Maintenance Of Health Data Bank		-	-
286	052100500100	Monitoring Of Health Centre		-	-
287	052102600100	Ekiti State University Teaching Hospital	70,000,000	15,550,157	54,449,843
288	052110200100	Hospital Management Board	32,000,000	-	32,000,000
289	052110300100	Medical Mission		-	-
290	052110400100	Central Medical Stores	10,500,000	3,556,947	6,943,053
291	053500000000	Ministry Of Environment		-	-
292	053500100100	Ministry Of Environment	74,000,000	-	74,000,000
293	053500100200	Monthly Sanitation Exercise		-	-
294	053500200100	Ekiti State Forestry Commission		-	-
295	053500200200	Monitoring And Task Force On Forest Activities		-	-
296	053501600100	State Environmental Protection Agency	202,249,131	194,044,301	8,204,830
297	053505300100	Ekiti State Waste Management Board	72,752,124	12,815,599	59,936,525
298	055100000000	Ministry Of Local Government Affairs		-	-
299	055100100100	Ministry Of Local Government Affairs	36,000,000	-	36,000,000
300	055100200100	Bureau Of Chieftaincy Affairs	15,584,189	-	15,584,189
301	055100200200	Ekiti State Council Of Obas		-	-

NOTE 31: PURCHASE/CONSTRUCTION OF ASSETS

S/N	Code	Description	FINAL BUDGET	ACTUAL 2021	VARIANCE
302	055100300100	Bureau Of Rural And Community Development	260,000,000	259,404,200	595,800
303	055100300200	Community Development		-	-
304	055100300300	Rural Development		-	-
305		External Finances with Draw Down		-	-
		SUB TOTAL SOCIAL	8,181,420,932	3,058,439,396	5,122,981,536
				-	-
		TOTAL ADMINISTRATION SECTOR	5,522,867,337	5,299,480,204	223,387,133
		TOTAL ECONOMIC SECTOR	30,908,072,754	19,362,236,360	11,545,836,394
		TOTAL LAW & JUSTICE SECTOR	996,712,635	104,900,000	891,812,635
		TOTAL REGIONAL SECTOR	88,000,000	14,868,049	73,131,951
		TOTAL SOCIAL SECTOR	8,181,420,932	3,058,439,396	5,122,981,536
		TOTAL (A)	45,697,073,658	27,839,924,009	17,857,149,649
					-
		OTHER			-
		PROJECT FUND MANAGEMENT UNIT		9,570,660,149	(9,570,660,149)
		EDUCATION TRUST FUND		882,859,612	(882,859,612)
		SUBEB	2,510,000,000	1,711,999,974	798,000,026
		HEALTH PROJECTS FINANCED BY AIDS & GRANTS		476,143,662	
		TOTAL (B)		12,641,663,397	
		GRAND TOTAL (A+B)		40,481,587,406	
		Less: Non-Capital Cost		5,806,477,938	
		WIP		6,117,662,458	
		Purchase/Construction of PPE		28,557,447,011	

NOTE 32: PROCEEDS FROM FOREIGN LOAN

S/NO	PROJECT	ACTUAL 2021 (₦)	2020 (₦)
1	STATE EDUCATION PROGRAMME INVESTMENT PROJECT (SEPIP)	-	-
2	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO)	-	418,658,149
3	3RD NATIONAL URBAN WATER SECTOR REFORM PROJECT (3RD NUWRP)	488,216,565	2,153,063,350
4	CONDITIONAL CASH TRANSFER	76,846,852	93,271,336
5	FADAMA	-	-
6	NEWMAP	5,131,221,318	1,937,426,112
7	NASSNP	68,754,894	
8	RAAMP		
	TOTAL	5,765,039,628	4,602,418,948

NOTE 33: PROCEED FROM DOMESTIC LOAN

S/NO	FACILITY	ACTUAL 2021 (₦)	2020 (₦)
1	CBN COVID HEALTH INTERVENTION FUND	2,335,471,902	-
2	CBN (DCRR) SCHEME I	4,990,766,017	9,629,669,867
3	CBN (DCRR) SCHEME II	4,997,140,616	
4	RESTRUCTURED COMMERCIAL BANK LOANS	437,283,644	
	TOTAL	12,760,662,179	9,629,669,867

The sum of 437,283,644.00 was additional loan due to facility restructuring between 2nd and 3rd quarter of 2021

NOTE 34: LOAN REPAYMENTS

S/NO	DETAILS	ACTUAL 2021 (₦)	2020 (₦)
1	Foreign Loan	1,250,778,445	894,296,332
2	Domestic Loan	2,899,980,568	3,265,576,935
	TOTAL	4,150,759,013	4,159,873,267

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

2021						2020					
	1A	1B	1C	1D							
MONTH	NET RECEIPT	DEDUCTION AT SOURCE	OTHER FAAC RECEIPTS	SHARE OF EXCESS CRUDE	TOTAL	MONTH	NET RECEIPT	DEDUCTION AT SOURCE	OTHER FAAC RECEIPTS	SHARE OF EXCESS CRUDE	TOTAL
	N	N	N	N	N		N	N	N	N	N
JANUARY	1,807,808,330	457,974,830	59,095,718	-	2,324,878,878	JANUARY	2,479,342,524	766,050,531	88,835,548	-	3,334,228,603
FEBRUARY	1,153,071,816	1,299,231,460	-	-	2,452,303,276	FEBRUARY	2,103,312,877	807,163,031	112,645,465	-	3,023,121,372
MARCH	1,134,544,668	1,005,972,264	66,134,528	-	2,206,651,461	MARCH	1,791,813,834	778,496,415	4,192,199	83,309,438	2,657,811,886
APRIL	1,208,880,682	1,008,030,800	76,168,285	-	2,293,079,767	APRIL	1,825,988,950	778,496,415	356,167,550	-	2,960,652,914
MAY	1,466,198,056	1,015,156,512	399,737,190	-	2,881,091,758	MAY	1,210,513,101	820,608,915	451,925,525	744,990,732	3,228,038,273
JUNE	1,094,554,592	1,004,864,847	127,876,901	306,530,057	2,533,826,397	JUNE	1,841,686,871	449,551,073	403,166,566	89,972,596	2,784,377,105
JULY	1,997,787,517	1,370,337,813	25,554,958	-	3,393,680,288	JULY	1,855,842,737	550,977,731	561,101,692	-	2,967,922,160
AUGUST	2,258,212,278	1,317,780,219	257,515,230	-	3,833,507,728	AUGUST	2,495,018,479	550,977,731	-	-	3,045,996,210
SEPTEMBER	1,419,735,981	1,407,966,430	94,557,215	-	2,922,259,626	SEPTEMBER	2,402,848,063	610,369,030	1,000,000,000	-	4,013,217,093
OCTOBER	1,865,831,960	1,435,142,274	25,721,278	-	3,326,695,512	OCTOBER	1,367,413,410	559,656,030	894,914,706	-	2,821,984,146
NOVEMBER	765,389,147	1,393,943,640	1,026,398,395	-	3,185,731,181	NOVEMBER	1,427,987,129	559,656,030	567,493,888	-	2,555,137,047
DECEMBER	1,362,534,387	1,410,479,969	185,510,452	-	2,958,524,809	DECEMBER	1,714,147,325	559,656,030	43,124,544	-	2,316,927,899
TOTAL	17,534,549,415	14,126,881,058	2,344,270,151	306,530,057	34,312,230,680	TOTAL	22,515,915,299	7,791,658,960	4,483,567,683	918,272,766	35,709,414,708

OTHER FAAC RECEIPTS 1C

MONTH	EXCHANGE RATE GAIN	EXCESS BANK CHARGES	INTERVENTION FUND	FOREX EQUALIZATION	NON-OIL REVENUE	SOLID MINREAL	ADDITIONAL FUND	ECOLOGICAL RECEIPTS	TOTAL
	N	N	N	N	N	N	N	N	N
JANUARY	21,289,684	-	-	37,806,033.68	-	-	-	-	59,095,718.00
FEBRUARY	-	-	-	-	-	-	-	-	-
MARCH	-	3,172,059	-	46,110,601	-	-	16,851,869	-	66,134,528.30
APRIL	17,124,934	-	-	-	-	-	59,043,351	-	76,168,284.79
MAY	12,232,817	3,449,799	-	-	-	-	318,762,874	65,291,700	399,737,189.66
JUNE	9,347,114	-	-	-	-	47,837,242	-	70,692,545	127,876,900.71
JULY	20,727,958	-	-	-	-	-	-	4,827,000	25,554,958.32
AUGUST	13,253,095	-	-	-	-	-	-	244,262,135	257,515,230.18
SEPTEMBER	15,526,437	2,468,196	-	-	-	-	-	76,562,583	94,557,215.20
OCTOBER	16,734,443	-	-	-	-	-	-	8,986,835	25,721,278.36
NOVEMBER	17,396,401	-	-	-	613,060,114	-	306,530,057	89,411,823	1,026,398,394.59
DECEMBER	23,268,574	2,684,659	-	-	-	-	-	159,557,220	185,510,452.49
TOTAL	166,901,458	11,774,712	-	83,916,635	613,060,114	47,837,242	701,188,150	719,591,841	2,344,270,151

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

MONTH	FOREIGN LOAN	BUDGET SUPPORT	SOFTWARE BOOKS	BOND ISSUANCE PROGRAMME 2	RESTRUCTURING OF COMM. BANK LOAN	SALARY BAIL OUT	HEALTH INTERVENTION	ECOLOGICAL FUND	COMMERCIAL AGRICULTURE	JUDGMENT DEBT	EXCESS CRUDE LOAN	TOTAL
	N	N	N	N	N	N	N	N	N	N	N	N
JANUARY	158,331,049	-	776,800	-	248,153,652	-	-	-	50,713,329	-	-	457,974,830
FEBRUARY	99,000,875	-	776,800	491,490,204	248,153,652	-	409,096,600	-	50,713,329	-	-	1,299,231,460
MARCH	99,000,875	-	776,800	491,490,204	248,153,652	-	58,158,805	57,678,600	50,713,329	-	-	1,005,972,264
APRIL	99,000,875	-	776,800	491,490,204	248,153,652	-	58,158,805	59,737,136	50,713,329	-	-	1,008,030,800
MAY	99,000,875	-	776,800	491,490,204	248,153,652	-	58,158,805	66,862,848	50,713,329	-	-	1,015,156,512
JUNE	99,000,875	-	776,800	491,490,204	248,153,652	-	58,158,805	56,571,182	50,713,329	-	-	1,004,864,847
JULY	99,000,875	154,908,118	776,800	491,490,204	248,153,652	86,405,567	58,158,805	90,757,868	50,713,329	-	89,972,596	1,370,337,813
AUGUST	99,000,875	154,908,118	776,800	491,490,204	248,153,652	86,405,567	-	96,359,079	50,713,329	-	89,972,596	1,317,780,219
SEPTEMBER	186,251,943	154,908,118	776,800	491,490,204	248,153,652	86,405,567	23,098,647	76,195,574	50,713,329	-	89,972,596	1,407,966,430
OCTOBER	186,251,943	154,908,118	776,800	491,490,204	248,153,652	86,405,567	27,085,817	88,948,407	50,713,329	10,435,841	89,972,596	1,435,142,274
NOVEMBER	186,251,943	154,908,118	776,800	491,490,204	248,153,652	86,405,567	27,085,817	58,185,614	50,713,329	-	89,972,596	1,393,943,640
DECEMBER	186,251,943	154,908,118	776,800	491,490,204	248,153,652	86,405,567	27,085,817	74,721,944	50,713,329	-	89,972,596	1,410,479,969
TOTAL	1,596,344,945	929,448,707	9,321,595	5,406,392,247	2,977,843,821	518,433,402	804,246,723	726,018,253	608,559,951	10,435,841	539,835,574	14,126,881,058

SUPPLEMENTARY NOTE 2: VALUE ADDED TAX

MONTH	2021			2020		
	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS
	₦	₦	₦	₦	₦	₦
JANUARY	1,598,185,414	-	1,598,185,414	1,033,898,021	-	1,033,898,021
FEBRUARY	1,514,243,008	-	1,514,243,008	938,955,472	-	938,955,472
MARCH	1,432,860,153	-	1,432,860,153	891,121,781	-	891,121,781
APRIL	1,748,674,105	-	1,748,674,105	1,076,622,260	-	1,076,622,260
MAY	1,683,518,776	-	1,683,518,776	840,183,153	-	840,183,153
JUNE	1,831,940,630	-	1,831,940,630	936,165,282	-	936,165,282
JULY	1,558,217,852	-	1,558,217,852			
AUGUST	1,459,487,377	-	1,459,487,377			
SEPTEMBER	1,610,497,949	-	1,610,497,949			
OCTOBER	1,552,941,834	-	1,552,941,834			
NOVEMBER	1,563,962,678	-	1,563,962,678			
DECEMBER	1,853,787,954	-	1,853,787,954			
TOTAL	19,408,317,729	-	19,408,317,729	5,716,945,969	-	5,716,945,969

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

S/NO	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	FINAL BUDGET	120101 Personal Taxes	120201 Licences - General	120204 Fees - General	120205 Fines - General	120206 Sales - General	120207 Earnings -General	120208 Rent On Government Buildings - General	120209 Rent On Land & Others - General	120210 Repayments - General	120211 Investment Income	Total Actual
		ADMINISTRATION SECTOR												
1	011100100100	Government House And Protocol	-			-								-
2	011100200800	Special Adviser Communication And Strategy	30,000,000					-						-
3	011100400100	Ekiti State Sustainable Development Goal	2,000,000			-								-
4	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	1,400,000					1,500						1,500
5	011100700100	Ekiti State Bureau Of Public Procurement	34,033,260			18,435,000								18,435,000
6	011102100100	Ekiti State Liaison Office Abuja	500,000						656,000					656,000
7	011102100500	Ekiti State Liaison Office Lagos	500,000						508,800					508,800
8	011103700100	Muslim Pilgrim Board	50,000					-						-
9	011103800100	Christian Pilgrim Board	14,839					48,000						48,000
10	011110100100	Bureau Of Special Projects	15,000,000			-								-
11	011111200100	General Administration Department	110,056,734			-		56,354,888	-	-				56,354,888
12	011111200200	Petroleum Product Consumer Protection Agency	200,000				325,000	-						325,000
13	011111300100	Ekiti State Pension Commission	-					-					15,500	15,500
14	011111300200	Pension Transition Arrangement Department	2,581,245					1,484,100						1,484,100
15	011111400100	Chief Press Secretary	-											-
16	011113200100	Inter-Governmental And Integration Affairs	-			-								-
17	011200100100	Ekiti State House Of Assembly	1,000,000			-		70,000						70,000
18	011200200100	House Of Assembly Service Commission	217,639			-		29,800						29,800
19	012300100100	Ministry Of Information And Value Orientation	100,000			-		-						-
20	012300200100	Government Printing Press	-			-		-						-
21	012500600100	Office Of Establishment And Service Matters	1,582,803			1,770,000		985,400						2,755,400
22	012500700100	Office Of Capacity Development And Reform	3,000,000			-		-						-
23	014000100100	Ekiti State Auditor General Office	445,170			2,395,000								2,395,000
24	014000200100	Local Government Auditor General Office	1,500,000			-								-
25	014700100100	Ekiti State Civil Service Commission	19,881,300			-		440,500						440,500
26	014800100100	Ekiti State Independence Electoral Commission	-			-		-						-
27	016101700100	Cabinet And Special Services	300,000					45,810	232,200					278,010
		TOTAL ADMINISTRATION SECTOR	224,362,990	-	-	22,600,000	325,000	59,459,998	1,397,000	-	-	-	15,500	83,797,498

S/NO	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	FINAL BUDGET	120101	120201	120204	120205	120206	120207	120208	120209	120210	120211	Total Actual
				Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings -General	Rent On Government Buildings - General	Rent On Land & Others - General	Repayments - General	Investment Income	
			-											-
		ECONOMIC SECTOR	-											-
28	021500100100	Ministry Of Agriculture And Food Security	242,278,921		13,624,600	1,072,009	35,778,897	1,257,000	82,500	-	45,251,250			97,066,256
29	021510200100	Agricultural Development Programme	1,062,863			-	-	-	-					-
30	021510900100	Ekiti State Forestry Commission	104,776,643		8,718,500	32,209,560	4,270,700	2,315,000	6,851,545					54,365,305
31	021511000100	Fountain Marketing Agricultural Agency	1,866,127			-		956,817		249,180				1,205,997
32	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	28,100,000					1,252,350			6,562,239			7,814,589
33	022000100100	Ministry Of Finance	1,020,000			340,000	22,500							362,500
34	022000700100	Office Of The Accountant General	100,000,000			-		-	-	-				-
35	022000800100	Ekiti State Board Of Internal Revenue Service	7,668,483,158	7,286,993,720	256,768,900	973,359	1,308,500	540						7,546,045,019
36	022000800200	Signage And Advertisement Agency	86,916,354			42,802,500								42,802,500
37	022200100100	Ministry Of Investment, Trade And Innovations	26,000,000			13,782,904	-	-	768,000					14,550,904
38	022200600100	Cooperative Department & Coop. College Ijoro Ekiti	1,044,251		-	-		190,000						190,000
39	022200900100	Technical Adviser On Ekiti Knowledge Zone	50,000,000					-						-
40	022201000100	Monitoring And Supervision Of Cooperative Societies	-											-
41	022201800100	State Cooperative Advisory Board	-											-
42	022205200100	Ekiti State Investment Promotion Agency	50,000,000						-					-
43	022700000000	Bureau Of Employment, Labour And Productivity	-											-
44	022700100100	Bureau Of Employment, Labour And Productivity	-					-						-
45	023100100100	Ekiti State Electricity Board	657,863		106,000	-		-	-					106,000
46	023300100100	Ekiti State Mineral Resources Development Agency	6,182,919		-	4,300,958			-					4,300,958
47	023400100100	Ministry Of Works And Transportation	80,528,543			19,285,000	464,300							19,749,300
48	023400100200	Planning Reseach And Statistics Ekiti State	-											-
49	023400100300	Traffic Management Agency	13,027,607				7,958,000		500					7,958,500
50	023400100400	Ekiti State Public Works Corporation	494,634				300,000							300,000
51	023400100500	Department Of Public Transportation	-											-
52	023600000000	Ministry Of Arts, Culture And Tourism Development	-											-
53	023600100100	Ministry Of Arts, Culture And Tourism Development	690,000					-	72,554,788	-				72,554,788
54	023600100200	Tourism Department	2,500,000						1,494,100					1,494,100

S/NO	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	FINAL BUDGET	120101	120201	120204	120205	120206	120207	120208	120209	120210	120211	Total Actual
				Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings -General	Rent On Government Buildings - General	Rent On Land & Others - General	Repayments - General	Investment Income	
55	023600100300	Council For Art And Culture	-											-
56	025200100100	Ekiti State Water Cooperation	30,277,393			1,743,532		92,500	20,260,891					22,096,923
57	025200100200	State Rural Water Supply And Sanitation Agency	871,050		-	-			861,600					861,600
58	025300100100	Ministry Of Housing And Urban Development	204,000,072		-	115,437,204	-	5,494,025	-		-			120,931,229
59	025301000100	Ekiti State Housing Corporation	200,435,814			14,685,803	-	132,939,344	26,502,084		41,001,270			215,128,501
60	026000100100	Bureau Of Lands	224,600,000			223,916,118	4,178,180	17,030,980	37,053,739		24,199,052			306,378,069
61	026000100200	Office Of Surveyor General	50,253,602			20,423,423	17,250,419		148,400					37,822,242
62	026000100400	Urban Renewal Agency	1,000,000			-								-
63	026100100100	Ministry Of Infrastructure And Public Utilities	7,877,039			2,199,750	1,882,500							4,082,250
		TOTAL ECONOMIC SECTOR	9,184,944,851	7,286,993,720	279,218,000	493,172,121	73,413,996	161,528,556	166,578,147	249,180	117,013,811	-	-	8,578,167,530
			-											-
		LAW & JUSTICE SECTOR	-											-
64	031800100100	The Judiciary	50,388,862			16,913,612	3,537,150							20,450,762
65	031801100100	Ekiti State Judicial Service Commission	200,000			149,500		106,800						256,300
66	032600100100	Ministry Of Justice	206,680,921			769,300	230,906,246	27,000	-					231,702,546
		TOTAL LAW & JUSTICE SECTOR	257,269,783	-	-	17,832,412	234,443,396	133,800	-	-	-	-	-	252,409,608
			-											-
		SOCIAL SECTOR	-											-
67	051300100100	Ministry Of Youth And Sport Development	4,000,000				10,000			1,950,000				1,960,000
68	051305200100	Ekiti State Sport Council	136,024			50,000								50,000
69	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	6,009,825		160,000	4,548,000	178,645		6,000					4,892,645
70	051700100100	Ministry Of Education, Science And Technology	70,989,184		9,413,000	7,980,000	47,266,200							64,659,200
71	051700100400	Ekiti State Libabry Board	87,179			72,000	-							72,000
72	051700100500	Education Trust Funds	700,637,264						710,190,144					710,190,144
73	051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD (Subeb)	100,990,185			5,500	1,000	-						6,500
74	051701000100	Agency For Adult And Non Formal Education	500,082			350,000	25,000	316,000						691,000
75	051702600100	School Of Agriculture And Enterprise Agency	86,561					105,000	32,000					137,000
76	051705300100	Ekiti State Board For Technical And Vocational Education	3,300,000			-	175,000	-	-					175,000
77	051705400100	Ekiti State Scholarship Board	-											-
78	051705500100	Ekiti State Teaching Service Commission	12,269,904					1,100,000						1,100,000

S/NO	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	FINAL BUDGET	120101 Personal Taxes	120201 Licences - General	120204 Fees - General	120205 Fines - General	120206 Sales - General	120207 Earnings -General	120208 Rent On Government Buildings - General	120209 Rent On Land & Others - General	120210 Repayments - General	120211 Investment Income	Total Actual
79	052100100100	Ministry Of Health And Human Services	6,983,387		-	3,822,200	1,895,000	27,500						5,744,700
80	052100200100	Ekiti State Health Insurance Scheme	-						91,310					91,310
81	052100300100	Primary Healthcare Development	-					-						-
82	052110200100	Hospital Management Board	153,323,393			36,346,348	6,472,617	126,675,782						169,494,746
83	052110400100	Central Medical Stores	2,345,007					1,711,371						1,711,371
84	053500000000	Ministry Of Environment	-											-
85	053500100100	Ministry Of Environment	2,039,873			-	1,534,250							1,534,250
86	053500100200	Monthly Sanitation Exercise	-											-
87	053500200100	Ekiti State Forestry Commission monitoring and task force on	-											-
88	053500200200	Forest Activities	-											-
89	053501600100	State Environmental Protection Agency	2,034,437			1,900,100	170,000							2,070,100
90	053505300100	Ekiti State Waste Management Board	12,985,259			40,000	10,584,679	-						10,624,679
91	055100000000	Ministry Of Local Government Affairs	-											-
92	055100100100	Ministry Of Local Government Affairs	500,000			-								-
93	055100200100	Bureau Of Chieftancy Affairs	3,000,000				1,743,500							1,743,500
		TOTAL SOCIAL SECTOR	1,082,217,565	-	9,573,000	55,114,148	70,055,891	129,935,653	710,319,454	1,950,000	-	-	-	976,948,146
		SUMMARY OF IGR ON SECTOR	-											-
	A	ADMINISTRATION SECTOR	224,362,990	-	-	22,600,000	325,000	59,459,998	1,397,000	-	-	-	15,500	83,797,498
	B	ECONOMIC SECTOR	9,184,944,851	7,286,993,720	279,218,000	493,172,121	73,413,996	161,528,556	166,578,147	249,180	117,013,811	-	-	8,578,167,530
	C	LAW AND JUSTICE SECTOR	257,269,783	-	-	17,832,412	234,443,396	133,800	-	-	-	-	-	252,409,608
	D	REGIONAL SECTOR	-											-
	E	SOCIAL SECTOR	1,082,217,565	-	9,573,000	55,114,148	70,055,891	129,935,653	710,319,454	1,950,000	-	-	-	976,948,146
		TOTAL (A)	10,748,795,189	7,286,993,720	288,791,000	588,718,681	378,238,283	351,058,006	878,294,601	2,199,180	117,013,811	-	15,500	9,891,322,781

INTERNAL GENERATED REVENUE BY INSTITUTION AND PARASTATAL

1	012300300100	Broadcasting Service Of Ekiti State	95,674,556			-		86,955,137						86,955,137
2	051702600200	Ekiti State University	1,892,771,318			1,836,143,912	99,724,846							1,935,868,758
3	051702600300	Ekiti State College Of Education, Ikere Ekiti	1,000,054,764		-	786,829,499	255,667,182		-					1,042,496,681
4	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	334,412,813			182,464,147	73,320,500	10,840,905						266,625,552
5	051702600500	Ekiti State College Of Agriculture, Isan Ekiti	50,000,000					13,300,033						13,300,033
6	052102600100	Ekiti State University Teaching Hospital	714,213,083			118,752,176			265,112,012					383,864,187
		TOTAL (B)	4,087,126,534	-	-	2,924,189,733	428,712,528	111,096,075	265,112,012	-	-	-	-	3,729,110,347
		GRAND TOTAL A+ B	14,835,921,724	7,286,993,720	288,791,000	3,512,908,414	806,950,810	462,154,081	1,143,406,612	2,199,180	117,013,811	-	15,500	13,620,433,128

SUPPLEMENTARY NOTE 5: COVID & OTHER DONATIONS

S/NO	DETAILS	EKSG SALARY REFUND
		₦
1	GOVERNMENT DONATION	-
2	CORPORATE DONATION	-
3	INDIVIDUAL DONATION	-
	TOTAL	-

SUPPLEMENTARY NOTE 6A: OTHER REVENUE

S/NO	MONTHS	RENT ₦	LAPTOP REPAYMENT ₦	WEMA SHARE ₦	OJA OBA PROCEEDS ₦	OTHER ₦	TOTAL ₦
1	JANUARY	-	-	-	-	-	-
2	FEBRUARY	-	123,414.33	19,588.74	-	-	143,003.07
3	MARCH	40,000,000.00	128,105.60	13,190.41	-	-	40,141,296.01
4	APRIL	-	125,336.73	12,418.74	93,582,000.00	-	93,719,755.47
5	MAY	-	86,736.67	12,958.91	195,476,400.00	-	195,576,095.58
6	JUNE	-	71,818.12	12,650.24	94,374,850.00	-	94,459,318.36
7	JULY	30,000,000.00	66,724.59	12,418.74	26,452,500.00	-	56,531,643.33
8	AUGUST	-	60,775.92	24,065.81	16,750,000.00	-	16,834,841.73
9	SEPTEMBER	-	194,611.81	12,418.74	13,100,000.00	-	13,307,030.55
10	OCTOBER	-	-	771.67	50,181,500.00	-	50,182,271.67
11	NOVEMBER	-	32,562.66	12,418.74	7,636,500.00	-	7,681,481.40
12	DECEMBER	-	30,778.22	19,193.48	10,556,250.00	-	10,606,221.70
	TOTAL	70,000,000.00	920,864.65	152,094.22	508,110,000.00	-	579,182,958.87

SUPPLEMENTARY NOTE 6B: OTHER REVENUE

S/NO	MONTHS	EKSG SALARY ₦	JAAC REFUND ₦	ECA DEDUCTIONS ₦	MDAs REFUND ₦	TAX REFUND BY ₦	TOTAL ₦
1	JANUARY	3,134,189.83	7,864,121.62	-	229,011.52	-	11,227,322.97
2	FEBRUARY	2,829,386.93	7,864,121.62	-	-	-	10,693,508.55
3	MARCH	4,233,078.88	7,864,121.62	-	-	-	12,097,200.50
4	APRIL	2,233,455.25	-	-	-	-	2,233,455.25
5	MAY	2,435,574.39	-	-	-	-	2,435,574.39
6	JUNE	1,371,719.90	7,864,121.62	-	-	-	9,235,841.52
7	JULY	5,662,578.69	7,864,121.62	-	-	-	13,526,700.31
8	AUGUST	2,860,935.64	7,864,121.62	89,972,595.59	-	-	100,697,652.85
9	SEPTEMBER	2,711,932.63	7,864,121.62	89,972,595.59	-	-	100,548,649.84
10	OCTOBER	640,474.05	7,864,121.62	89,972,595.59	400,000.00	-	98,877,191.26
11	NOVEMBER	1,663,600.31	7,864,121.62	89,972,595.59	200,000.00	558,669,173.75	658,369,491.27
12	DECEMBER	1,653,745.91	15,728,243.24	89,972,595.59	200,000.00	318,605,085.76	426,159,670.50
	TOTAL	31,430,672.41	86,505,337.82	449,862,977.95	1,029,011.52	877,274,259.51	1,446,102,259.21

SUPPLEMENTARY NOTE 6C: MDAs TSA SWEEPINGS (INFLOWS)

Transaction Details: Fund transfer - EKSG Bank Account Monitoring System

S/N	SOURCE BANK	SOURCE ACCOUNT NAME	SOURCE ACCOUNT NUMBER	BENEFICIARY ACCOUNT NAME	BENEFICIARY ACCOUNT NUMBER	AMOUNT (₦)
1	FIRST CITY MONUMENT BANK	EKITI DIGITAL EDUCATION	1516338019	EKSG TSA SWEEPING	'0795210033	44,569,257.01
2	STERLING BANK	EKITI EDU TRUST FUND	0065279480	EKSG TSA SWEEPING	'0795210033	63,479,744.00
3	FIDELITY BANK	EKITI EAST LG MDG ACCOUNT	5030026481	EKSG TSA SWEEPING	'0795210033	55,457.54
4	ACCESS BANK	EKSG MGDS-CGS IKERE LGA	0701139517	EKSG TSA SWEEPING	'0795210033	96.00
5	ACCESS BANK	EKSG MGDS-CGS ISE/ ORUN	0701139562	EKSG TSA SWEEPING	'0795210033	96.00
6	ACCESS BANK	EKSG MGDS-CGS IREPODUN/ IFELODUN	0701139414	EKSG TSA SWEEPING	'0795210033	2,371.78
7	ACCESS BANK	EKSG MGDS-CGS ILEJEMEJE	0701139483	EKSG TSA SWEEPING	'0795210033	96.00
8	ACCESS BANK	EKSG MGDS-CGS IKOLE	0701139483	EKSG TSA SWEEPING	'0795210033	96.00
9	FIRST BANK	2013 MDG-CGS LOCAL GOVERNMENT	2023339961	EKSG TSA SWEEPING	'0795210033	999.98
10	ECOBANK	GOVERNMENT HOUSE & PROTOCOL	1680002275	EKSG TSA SWEEPING	'0795210033	868.10
11	ACCESS BANK	EKSG MDGS-CGS ADO LGA	0701139407	EKSG TSA SWEEPING	'0795210033	62,042.68
12	UNITED BANK FOR AFRICA	EXPENDITURE ACCOUNT	1020381852	EKSG TSA SWEEPING	'0795210033	42,340,595.19
		TOTAL INFLOWS (A)				150,511,720.28

B: MDAs TSA SWEEPINGS (OUTFLOWS)

Transaction Details: Fund transfer - EKSG Bank Account Monitoring System

S/N	SOURCE BANK	SOURCE ACCOUNT NAME	SOURCE ACCOUNT NUMBER	BENEFICIARY ACCOUNT NAME	BENEFICIARY ACCOUNT NUMBER	AMOUNT (₦)
1	Access Bank#867952722549	EKSG TSA SWEEPING	'0795210033	EKITI STATE HOUSING CORPORATION	0003617596	1,055,877.58
2	Access Bank#447173682594	EKSG TSA SWEEPING	'0795210033	EKITI STATE HOUSING CORPORATION	0003617596	384,095.00
3	Access Bank#125682153316	EKSG TSA SWEEPING	'0795210033	GENERAL HOSPITAL EMURE	2001853764	2,125,394.35
4	Access Bank#920365374685	EKSG TSA SWEEPING	'0795210033	EKITI ST. FOUNTAIN BUREAUCRACY	0050482516	831,434.00
5	Access Bank#920365374685	EKSG TSA SWEEPING	'0795210033	CONDITIONAL GRANTS	0014091966	28,279,054.18
6	Access Bank#920365374685	EKSG TSA SWEEPING	'0795210033	EKITI DIGITAL EDUCATION	1516338019	44,569,257.01
7	Access Bank#920365374685	EKSG TSA SWEEPING	'0795210033	EKSG MDGS-CG ADO	0701139407	13,854,917.27
8	Access Bank#920365374685	EKSG TSA SWEEPING	'0795210033	UBA EXPENDITURE ACCOUNT	1020381852	42,340,595.19
		TOTAL OUTFLOWS (B)				133,440,624.58

NET RECEIPT (TSA SWEEPING)

A-B

17,071,095.70

SUPPLEMENTARY NOTE 7A: EMPLOYEES BENEFITS

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	PERSONNEL COST	VARIANCE
1	011100100100	Government House And Protocol	159,229,580.58	157,290,902	1,938,678
2	011100100200	Deputy Governor's Office	44,908,397.00	44,861,065	47,332
3	011100300100	Ekiti State Boundary Commission	11,483,398.96	10,087,025	1,396,374
4	011100300200	Boundary Technical Committee	-		-
5	011100400100	Ekiti State Sustainable Development Goal	18,057,133.88	16,724,632	1,332,502
6	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	32,304,970.95	31,205,485	1,099,486
7	011100500200	Ekiti State Enterprise Development Agency	-		-
8	011100600100	Ekiti State Emergency Management Agency	14,428,392.11	14,188,808	239,584
9	011100600200	Control Monitoring And Disaster Site	-		-
10	011100700100	Ekiti State Bureau Of Public Procurement	37,384,039.86	36,568,711	815,328
11	011102100100	Ekiti State Liaison Office Abuja	13,440,749.00	13,518,430	(77,681)
12	011102100500	Ekiti State Liaison Office Lagos	14,821,236.82	14,710,270	110,967
13	011102100600	Ekiti State Liaison Office Akure	-		-
14	011103300100	Ekiti State Aid Control Agency	-		-
15	011101000100	Office Of Transformation And Strategy	14,638,783.84	14,452,515	186,269
16	011101000200	Civil Service Transformation	-		-
17	011113200100	Inter-Governmental And Integration Affairs		276,284	(276,284)
18	011111300100	Ekiti State Pension Commission	22,961,491.00	22,378,491	583,000
19	011111300200	Pension Transition Arrangement Department	30,163,005.76	28,710,375	1,452,631
20	011103500200	PENSION DEPARTMENT	-		-
21	011103700100	Muslim Pilgrim Board	7,916,988.56	7,730,254	186,735
22	011103800100	Christian Pilgrim Board	15,591,666.03	13,267,048	2,324,618
23	011111200100	General Admsitration Department	116,353,364.37	114,980,063	1,373,301
24	016101300200	Political And Economic Affairs	1,198,616,652.27	1,661,790,481	(463,173,829)
25	016101700100	Cabinet And Special Services	34,029,358.82	33,746,607	282,752
26	011200100100	Ekiti State House Of Assembly	558,196,149.03	533,529,418	24,666,731
27	011200200100	House Of Assembly Service Commission	-		-

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	PERSONNEL COST	VARIANCE
28	012300100100	Ministry Of Information And Value Orientation	100,736,512.09	100,220,318	516,194
29	012300300100	Broadcasting Service Of Ekiti State	190,956,153.29	190,377,903	578,250
30	012500600100	Office Of Establishment And Service Matters	72,277,780.09	69,018,539	3,259,241
31	012500700100	Office Of Capacity Development And Reform	17,295,464.04	17,642,394	(346,929)
32	014000100100	Ekiti State Auditor General Office	84,687,857.61	83,820,724	867,133
33	014000200100	Local Government Auditor General Office	37,442,687.40	37,454,173	(11,486)
34	014700100100	Ekiti State Civil Service Commission	54,660,746.12	53,298,002	1,362,744
35	014800100100	Ekiti State Independence Electoral Commission	83,519,302.48	83,804,404	(285,101)
		TOTAL ADMINISTRATION SECTOR	2,986,101,862	3,405,653,320	(419,551,458)
			-		
	020000000000	ECONOMIC SECTOR	-		-
36	021500100100	Ministry Of Agriculture And Food Security	469,755,440.85	463,806,150	5,949,291
37	021510200100	Agricultural Development Programme	150,446,307.54	160,943,418	(10,497,111)
38	021510900100	Ekiti State Forestry Commission	71,392,907.42	70,430,887	962,020
39	021511000100	Fountain Marketing Agricultural Agency	18,587,183.40	22,755,519	(4,168,336)
40	021511500100	Monitoring And Task Force On Forestry Activities	-		-
41	021511600100	Fadama Project	-		-
42	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	20,552,631	(20,552,631)
43	021511800100	Ekiti State Rural Access And Agricultural Marketing Project (Raamp)	-		-
44	022000100100	Ministry of Finance	80,641,090.49	80,297,416	343,675
45	022000700100	Office Of The Accountant General	150,279,319.41	157,720,905	(7,441,585)
	21010106	REPATRIATION	5,930,063.46		
	21010107	LOCUM/INTERN	20,947,032.71		
	21010108	LEAVE BONUS	27,033,907.05		
46	022000701100	Central Internal Audit	14,824,637.83	14,295,679	528,958
47	022000800100	Ekiti State Board Of Internal Revenue Service	156,752,554.90	189,379,369	(32,626,814)
48	022000800200	Signage And Advertisement Agency	10,302,578.80	9,609,268	693,310
49	022200100100	Ministry Of Investment, Trade And Innovations	168,589,271.84	184,923,087	(16,333,815)
50	022700100100	Bureau Of Employment, Labour And Productivity	13,282,082.00	12,879,281	402,801
51	022700700100	Job Creation And Employment Agency	12,720,517.09	12,270,937	449,580
52	022800100100	Bureau Of Information, Communication And Technology (ICT)	24,551,558.36	24,609,847	(58,288)
53	023100100100	Ekiti State Electricity Board	78,338,290.15	79,113,951	(775,661)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	PERSONNEL COST	VARIANCE
54	023300100100	Ekiti State Mineral Resources Development Agency	11,449,735.72	11,103,897	345,839
55	023305100100	Mineral Resources And Environmental Committee	-	365,037	(365,037)
56	023400100100	Ministry Of Works And Transportation	287,384,152.00	311,259,577	(23,875,425)
57	023400100200	Planning Reseach And Statistics	-		-
58	023400100300	Ekiti State Traffic Management Agency	12,054,231.00	11,098,960	955,271
59	023400100400	Ekiti State Public Works Corporation	23,997,512.89	23,062,731	934,782
60	023400100500	Department Of Public Transportation	-		-
61	023600100100	Ministry Of Arts, Culture And Tourism Development	59,533,532.08	58,853,495	680,037
62	023800100100	Ministry Of Budget And Planning	80,874,074.92	77,606,266	3,267,809
63	023800200100	State Bureau Of Statistics	28,111,289.97	33,574,595	(5,463,305)
64	025000100100	Fiscal Responsibility Commission	14,610,499.68	12,388,170	2,222,330
65	025000100200	Monitoring And Evaluation (Fiscal Respeonsibility Commission)	-		-
66	025200100100	Ekiti State Water Cooperation	324,218,057.73	323,528,254	689,804
67	025200100200	State Rural Water Supply And Sanitation Agency	38,397,320.24	37,651,202	746,118
68	025300000000	Ministry Of Housing And Urban Development	60,221,166.70	69,320,541	(9,099,374)
69	025301000100	Ekiti State Housing Corporation	91,750,030.66	88,472,311	3,277,719
70	026000100100	Bureau Of Lands	32,777,140.56	31,058,372	1,718,768
71	026000100200	Office Of Surveyor General	31,123,779.75	30,140,679	983,100
72	026000100300	Control Monitoring And Fild Charting	-		-
73	026000100400	Urban Renewal Agency	12,011,283.74	12,146,175	(134,891)
74	026100100100	Ministry Of Infrastructure And Public Utilities	65,953,327.70	62,612,876	3,340,452
75	026100100200	Ekiti State Fire Services	-	25,505,219	(25,505,219)
76	026100100300	Transmission Company Of Nigeria Projects (TCN)	-		-
		Ministry Of Arts, Culture And Tourism Development		32,978,811	
		TOTAL ECONOMIC SECTOR	2,648,841,879	2,756,315,512	(107,473,634)
			-		
	030000000000	LAW & JUSTICE SECTOR			-
77	031800100100	The Judiciary	-		-
78	031801100100	Ekiti State Judicial Service Commission	-		-
79	032600000000	Ministry Of Justice	180,598,746.78	221,609,904	(41,011,158)
80	032600100100	Ekiti State Citizen's Right	-		-
81	032600100200	Office Of Public Defender	7,780,873.00	6,841,148	939,725
82	032600100300	Ekiti State Law Reform Commission	-		-
		TOTAL LAW & JUSTICE SECTOR	188,379,620	228,451,052	(40,071,433)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	PERSONNEL COST	VARIANCE
			-		
	040000000000	REGIONAL SECTOR	-		-
83	045102100100	Ministry Of Regionaland Special Duties	10,979,240.48	10,947,139	32,102
84	045102100200	Serve EKS Steering Committee	-		-
85	045102100300	Serve EKS	-		-
86	045102100400	Subvention To Dawn Commission	-		-
		TOTAL REGIONAL SECTOR	10,979,240	10,947,139	32,102
			-		
	050000000000	SOCIAL SECTOR	-		-
87	051300100100	Ministry Of Youth And Sport Development	17,679,984.95	20,239,610	(2,559,625)
88	051305200100	Ekiti State Sport Council	68,956,682.90	67,522,117	1,434,566
89	051305300100	Ekiti State Office Of Disability	10,326,314.80	9,107,178	1,219,137
90	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	80,821,932.42	90,449,229	(9,627,296)
91	051700100100	Ministry Of Education, Science And Technology	513,115,344.74	552,377,210	(39,261,865)
92	051700100400	Ekiti State Libabry Board	16,732,627.88	17,885,292	(1,152,664)
93	051700100500	Education Trust Funds	15,899,330.41	16,694,439	(795,109)
94	051701000100	State Universal Basic Education Board	323,430,718.08	339,085,825	(15,655,107)
95	051700100600	Subeb Staff Housing Loans Board	-		-
96	051701000100	Agency For Adult And Non Formal Education	45,995,887.12	40,816,542	5,179,345
97	051702600100	School Of Agriculture And Enterprise Agency	7,528,499.30	7,097,412	431,087
98	051705300100	Ekiti State Board For Technical And Vocational Education	84,416,023.36	130,289,182	(45,873,159)
99	051705400100	Ekiti State Scholarship Board	11,345,397.48	10,594,541	750,857
100	051705500100	Ekiti State Teaching Service Commission	8,121,134,514.46	9,181,073,472	(1,059,938,958)
	051705600200	Secondary Schools Non-Teaching Staff (TSC)	138,064,362.78		
101	052100100100	Ministry Of Health And Human Services	297,508,684.31	313,306,125	(15,797,441)
102	052100200100	Ekiti State Health Insurance Scheme	30,018,189.48	29,323,606	694,584
103	052100200200	Ekiti State Health Insurance Scheme Committee Members	-		-
104	052100300100	Primary Healthcare Development	66,353,692.44	63,819,901	2,533,792
105	052110200100	Hospital Management Board	2,194,071,396.18	2,992,625,874	(798,554,478)
106	052110300100	Medical Mission	-		-
107	052110400100	Central Medical Stores	21,684,855.17	19,473,202	2,211,653
108	053500100100	Ministry Of Environment	90,469,340.46	106,236,347	(15,767,006)
109	053500100200	Monthly Sanitation Exercise	-		-
110	053501600100	State Environmental Protection Agency	17,604,881.51	17,405,102	199,779
111	053505300100	Ekiti State Waste Management Board	26,569,854.39	25,993,717	576,138

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	PERSONNEL COST	VARIANCE
112	055100100100	Ministry Of Local Government Affairs	38,418,926.06	52,260,886	(13,841,960)
113	055100200100	Bureau Of Chieftaincy Affairs	20,099,597.32	20,027,328	72,270
114	055100300100	Bureau Of Rural And Community Development	8,424,152.65	8,336,785	87,368
		UNSPECIFIED		52,561	
		TOTAL SOCIAL SECTOR	12,266,671,191	14,132,093,482	(1,865,422,291)
			-		-
		SUMMARY OF PERSONNEL COST ON SECTOR	-		-
	A	ADMINISTRATION SECTOR	2,986,101,862	3,405,653,320	(419,551,458)
	B	ECONOMIC SECTOR	2,648,841,879	2,756,315,512	(107,473,634)
	C	LAW AND JUSTICE SECTOR	188,379,620	228,451,052	(40,071,433)
	D	REGIONAL SECTOR	10,979,240	10,947,139	32,102
	E	SOCIAL SECTOR	12,266,671,191	14,132,093,482	(1,865,422,291)
		GRAND TOTAL	18,100,973,792	20,533,460,506	(2,432,486,714)

SUPPLEMENTARY NOTE 10: OVERHEAD COST (BY SECTORS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
1	011100100100	Government House And Protocol	2,316,984,982.25	558,836,000.00	79,600,000.00	242,920,000.00	241,770,000.00	32,500,000.00	137,900,000.00	16,800,000.00	115,035,000.00	5,220,000.00	882,899,408.25	2,313,480,408.25
2	011100100200	Deputy Governor's Office	196,254,730.00	107,250,465.00	-	14,991,580.00	5,899,938.00	301,000.00	-	-	-	-	29,460,000.00	157,902,983.00
3	011100200100	Special Adviser On Investment	6,000,000.00	2,070,000.00	-	-	-	-	-	-	180,000.00	-	-	2,250,000.00
4	011100200200	Special Adviser To The Governor On	10,000,000.00	3,499,333.33	-	1,150,666.67	1,300,000.00	800,000.00	-	-	-	-	3,250,000.00	11,000,000.00
5	011100200300	Special Adviser On Allied Matters	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-	-	-	3,000,000.00
6	011100200400	Special Adviser On Tertiary Institutions	3,647,500.00	-	-	-	-	-	-	-	-	-	1,850,000.00	1,850,000.00
7	011100200500	Trade, Investment Senior Special	2,000,000.00	-	-	-	-	-	-	-	-	-	-	-
8	011100200600	Adviser Policy, Special Adviser	3,000,000.00	-	-	-	765,000.00	-	450,000.00	-	-	-	135,000.00	1,350,000.00
9	011100200700	Governor Office Special Adviser	400,000.00	-	-	-	-	-	-	-	-	-	-	-
10	011100200800	Communication And Special Adviser	3,000,000.00	-	-	-	500,000.00	-	1,000,000.00	-	-	-	500,000.00	2,000,000.00
11	011100200900	Policy And Special Adviser	2,000,000.00	-	-	-	-	-	-	-	-	-	-	-
12	011100201000	Mobilization, Urban Special Adviser	8,500,000.00	-	-	-	2,250,000.00	-	1,350,000.00	-	-	-	900,000.00	4,500,000.00
13	011100201100	Special Adviser NGO	1,200,000.00	-	-	-	350,000.00	-	175,000.00	-	-	-	175,000.00	700,000.00
14	011100201200	Special Assistant Protocol	1,200,000.00	-	-	-	350,000.00	-	175,000.00	-	-	-	175,000.00	700,000.00
15	011100201300	Senior Special Assistant National	2,000,000.00	-	-	-	720,000.00	-	160,000.00	-	-	-	720,000.00	1,600,000.00
16	011100201400	Special Adviser Developmentg	5,000,000.00	-	-	-	-	-	-	-	-	-	-	-
17	011100201500	Special Adviser On Social Investment	7,000,000.00	3,300,245.00	-	51,000.00	148,300.00	-	-	-	-	-	142,200.00	3,641,745.00
18	011100201600	Special Adviser On Economic Matters	4,200,000.00	1,829,500.00	-	305,500.00	788,000.00	-	-	-	-	-	890,000.00	3,813,000.00
19	011100201700	Office Of The Senior Special Assistant	1,200,000.00	-	-	-	150,000.00	-	150,000.00	-	-	-	300,000.00	600,000.00
	011100201800	SSA (Tourism)	3,000,000.00	-	-	-	-	-	-	-	-	-	-	-
20	011100300100	Ekiti State Boundary Commission	3,540,000.00	2,200,400.00	-	164,900.00	126,700.00	-	-	-	-	-	608,000.00	3,100,000.00
21	011100300200	Boundary Technical Committee	4,500,000.00	205,000.00	-	30,000.00	117,000.00	-	-	-	-	-	248,000.00	600,000.00
22	011100400100	Ekiti State Sustainable Development	5,511,300.00	1,558,900.00	-	372,700.00	689,930.00	268,500.00	-	-	-	-	1,595,670.00	4,485,700.00
23	011100400200	Relation	1,000,000.00	29,000.00	-	165,750.00	-	-	-	-	-	-	445,250.00	640,000.00
24	011100400300	CGS To LGAs Track	3,360,000.00	1,299,810.00	-	289,190.00	50,000.00	-	-	-	-	-	601,000.00	2,240,000.00
25	011100500100	Ekiti State Micro Finance And	23,200,000.00	430,200.00	10,000.00	12,650.00	64,200.00	-	7,619,450.00	-	-	-	-	8,136,500.00
26	011100500200	Ekiti State Enterprise	1,680,000.00	627,000.00	-	39,200.00	155,800.00	-	-	-	-	-	18,000.00	840,000.00
27	011100600100	Ekiti State Emergency	14,000,000.00	690,000.00	-	534,833.30	3,456,666.70	262,333.35	-	-	-	-	138,166.65	5,082,000.00
28	011100600200	Control Monitoring And Disaster Site	600,000.00	550,000.00	-	-	-	-	-	-	-	-	-	550,000.00
29	011100700100	Ekiti State Bureau Of Public Procurement	6,400,000.00	1,200,000.00	-	180,000.00	390,000.00	210,000.00	-	-	-	-	420,000.00	2,400,000.00
30	011100700200	Supervision And Monitoring Of	3,960,000.00	1,110,000.00	-	300,000.00	240,000.00	150,000.00	-	-	-	-	-	1,800,000.00

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
31	011100800100	Office Of Economic Preservation And	600,000.00	447,000.00	-	153,000.00	-	-	-	-	-	-	-	600,000.00
32	011100800200	Safe City	3,000,000.00	-	-	-	-	-	-	-	-	-	-	-
33	011101000100	Office Of Transformation And Civil Service	8,547,000.00	3,442,250.00	-	891,900.00	657,000.00	145,250.00	-	-	-	-	1,753,600.00	6,890,000.00
34	011101000200	Transformation Ekiti State Liaison	1,617,000.00	580,500.00	-	103,000.00	162,250.00	116,750.00	-	-	-	-	297,500.00	1,260,000.00
35	011102100100	Office Abuja Ekiti State Governor	43,494,308.88	12,044,516.49	-	293,400.00	6,505,200.00	583,500.00	-	-	-	-	13,050,400.00	32,477,016.49
36	011102100200	Lodge Abuja Deputy Governor	3,200,000.00	600,000.00	-	100,000.00	640,000.00	-	-	-	-	-	1,300,000.00	2,640,000.00
37	011102100300	Lodge Abuja Maintenance Of	1,200,000.00	238,200.00	-	262,500.00	530,300.00	-	-	-	-	-	169,000.00	1,200,000.00
38	011102100400	Liaison Office Staff Ekiti State Liaison	3,200,000.00	114,000.00	-	104,300.00	918,700.00	-	-	-	-	-	63,000.00	1,200,000.00
39	011102100500	Office Lagos Ekiti State Liaison	12,519,100.00	9,305,000.00	-	522,000.00	1,612,000.00	92,000.00	-	-	-	-	717,000.00	12,248,000.00
40	011102100600	Office Akure Ekiti State Aid	240,000.00	75,000.00	-	68,000.00	70,000.00	-	-	-	-	-	27,000.00	240,000.00
41	011103300100	Control Agency	2,079,000.00	715,800.00	-	-	240,000.00	60,000.00	-	-	-	-	64,200.00	1,080,000.00
42	011103500200	PENSION DEPARTMENT Muslim Pilgrim Board	2,400,000.00	73,400.00	-	40,000.00	494,000.00	86,000.00	-	-	-	-	1,026,600.00	1,720,000.00
43	011103700100	Christian Pilgrim Board	5,000,000.00	150,000.00	-	180,000.00	240,000.00	30,000.00	-	-	-	-	-	600,000.00
44	011103800100	Bureau Of Special Projects	10,051,724.12	797,600.00	-	60,000.00	87,500.00	-	-	-	-	-	154,900.00	1,100,000.00
45	011110100100	Office Of The Chief Of Staff	14,500,000.00	3,318,000.00	-	1,102,000.00	480,000.00	-	-	-	-	-	-	4,900,000.00
46	011110500100	Public Private Partnership	45,240,000.00	8,400,000.00	-	2,400,000.00	4,800,000.00	4,800,000.00	3,600,000.00	-	-	-	14,400,000.00	38,400,000.00
47	011111100100	General	840,000.00	67,500.00	-	188,800.00	44,000.00	-	-	-	-	-	119,700.00	420,000.00
48	011111200100	Administration Petroleum Product	373,248,968.00	25,318,600.00	-	1,881,000.00	76,686,455.00	350,000.00	-	-	197,411,000.00	-	826,210.00	302,473,265.00
49	011111200200	Consumer Utility Service	3,525,000.00	1,815,000.00	-	57,000.00	208,000.00	-	-	-	-	-	45,000.00	2,125,000.00
50	011111200300	Department	1,200,000.00	425,600.00	-	145,600.00	70,700.00	-	-	-	-	-	58,100.00	700,000.00
51	011111200400	Government Asset Unit	2,500,000.00	580,000.00	-	220,000.00	1,300,000.00	-	-	-	-	-	-	2,100,000.00
52	011111200500	Office Of Chief Of Protocol (Scop)	3,000,000.00	-	-	-	-	-	-	-	-	-	-	-
53	011111200600	Maintenance Of Governor's Lodge	600,000.00	-	-	-	60,000.00	-	120,000.00	-	-	-	120,000.00	300,000.00
54	011111200700	Secretariat, Office of the Governor	12,000,000.00	-	-	-	5,400,000.00	-	5,400,000.00	-	-	-	1,200,000.00	12,000,000.00
55	011111200800	AUDA-NEPAD	600,000.00	180,000.00	-	-	-	120,000.00	-	-	-	-	-	300,000.00
56	011111200900	OGP Activities	1,200,000.00	240,000.00	-	-	180,000.00	180,000.00	-	-	-	-	-	600,000.00
	011111200900	Citizenship Engagement Office	3,500,000.00	-	-	-	-	-	-	-	-	-	-	2,000,000.00
57	011111201000	3 SSAs Special Projects (for 3	5,000,000.00	-	-	-	-	-	-	-	-	-	-	-
58	011111201100	SSA Diaspora	3,000,000.00	1,017,000.00	-	-	-	-	-	-	-	-	-	1,017,000.00
59	011111201200	SSA Statistics	2,000,000.00	-	-	-	-	-	-	-	-	-	-	-
60	011111201300	SSA Development Partnership	-	-	-	-	625,000.00	-	625,000.00	-	-	-	1,250,000.00	2,500,000.00
61	011111300100	Ekiti State Pension Commission	17,160,000.00	2,950,000.00	-	3,429,400.00	3,850,000.00	3,200,000.00	-	-	-	-	2,970,600.00	16,400,000.00

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
62	011111300200	Pension Transition Arrangement	3,000,000.00	1,330,000.00	-	208,150.00	140,550.00	152,500.00	-	-	-	-	1,218,800.00	3,050,000.00
63	011111400100	Chief Press Secretary	40,103,750.00	3,630,000.00	-	990,000.00	2,310,000.00	1,320,000.00	1,870,000.00	-	-	-	23,115,000.00	33,235,000.00
64	011113200100	Inter-Governmental And Integration	3,600,000.00	1,260,000.00	-	280,000.00	350,000.00	-	70,000.00	-	422,500.00	-	140,000.00	2,522,500.00
65	011200100100	Ekiti State House Of Assembly	1,067,548,197.85	324,897,600.00	-	7,000,000.00	64,407,800.00	178,755,000.00	115,217,515.93	-	-	-	244,175,075.71	934,452,991.64
66	011200200100	House Of Assembly Service Commission	46,000,000.00	-	-	12,543,700.00	1,613,400.00	399,700.00	1,326,700.00	900,000.00	-	-	2,116,500.00	18,900,000.00
67	012300100100	Ministry Of Information And Broadcasting	91,882,530.00	2,591,150.00	-	1,054,850.00	538,000.00	-	99,097,365.00	-	-	-	29,958,000.00	133,239,365.00
68	012300300100	Service Of Ekiti State	109,650,420.04	310,000.00	-	501,679.24	227,500.00	-	-	86,955,136.97	-	-	-	87,994,316.21
69	012500100100	Head Of Service Public Service	40,304,200.00	19,962,000.00	-	1,416,000.00	2,040,000.00	-	-	-	-	-	4,978,000.00	28,396,000.00
70	012500500100	Cordinating Unit Office Of	2,508,000.00	600,000.00	-	710,000.00	450,000.00	180,000.00	-	-	-	-	340,000.00	2,280,000.00
71	012500600100	Establishment And Office Of	40,048,250.00	9,136,000.00	-	5,873,000.00	1,387,000.00	210,000.00	-	-	-	-	11,947,000.00	28,553,000.00
72	012500600200	Establishment And Management	2,640,000.00	700,000.00	-	230,000.00	250,000.00	70,000.00	-	-	-	-	150,000.00	1,400,000.00
73	012500600300	Staff Matter And Industrial Relation	1,320,000.00	485,000.00	-	105,000.00	65,000.00	45,000.00	-	-	-	-	-	700,000.00
74	012500600400	Labour And Industrial Relation	25,036,500.00	10,292,000.00	-	4,230,000.00	1,970,000.00	150,000.00	-	-	-	-	3,500,000.00	20,142,000.00
75	012500600500	hosting of public service games	1,000,000.00	300,000.00	-	-	-	-	-	-	-	-	-	300,000.00
76	012500600600	Peer Review Service Programme For HOS	3,960,000.00	70,000.00	-	350,000.00	-	-	-	-	-	-	1,680,000.00	2,100,000.00
77	012500600700	Staff Housing Loan Board	800,000.00	150,000.00	-	80,000.00	40,000.00	-	-	-	-	-	30,000.00	300,000.00
78	012500600800	Nigeria Legion	-	-	-	-	-	-	-	-	-	-	-	-
79	012500700100	Office Of Capacity Development And Training And Man	48,088,000.00	1,160,600.00	-	170,700.00	96,900.00	2,860,000.00	14,800,000.00	-	-	-	371,800.00	19,460,000.00
80	012500700200	Power Department Staff Development	1,000,000.00	354,500.00	-	89,750.00	114,500.00	-	-	-	-	-	41,250.00	600,000.00
81	012500700300	Centre	1,000,000.00	399,800.00	-	117,800.00	38,400.00	-	-	-	-	-	44,000.00	600,000.00
82	014000100100	Ekiti State Auditor General Office	26,286,150.00	8,286,150.00	-	4,000,000.00	4,000,000.00	4,186,500.00	-	-	-	-	1,613,850.00	22,086,500.00
83	014000100200	Pension And Grautities	660,000.00	240,000.00	-	120,000.00	120,000.00	120,000.00	-	-	-	-	-	600,000.00
84	014000100300	Government Account	660,000.00	240,000.00	-	120,000.00	120,000.00	120,000.00	-	-	-	-	-	600,000.00
85	014000100400	Auditing Of Secondary Schools	4,200,000.00	900,000.00	-	630,000.00	1,080,000.00	990,000.00	-	-	-	-	-	3,600,000.00
86	014000100500	Monitoring And Special Audit	1,200,000.00	327,000.00	-	240,000.00	204,000.00	-	-	-	-	-	429,000.00	1,200,000.00
87	014000200100	Local Government Auditor General	8,500,000.00	330,000.00	-	2,485,000.00	935,000.00	832,000.00	-	-	-	-	300,000.00	4,882,000.00
88	014000300100	Ekiti State Audit Service Commission	12,000,000.00	1,400,000.00	-	1,000,000.00	200,000.00	-	-	-	-	-	400,000.00	3,000,000.00
89	014500100100	Public Complaint Commission	660,000.00	80,379.47	-	48,227.67	96,455.34	80,379.47	35,654.76	-	-	-	108,903.29	450,000.00
90	014700100100	Ekiti State Civil Service Commission Personnel	25,000,000.00	12,140,600.00	-	690,000.00	2,273,800.00	-	-	-	-	-	1,295,600.00	16,400,000.00
91	014700100200	Department Appointment	1,500,000.00	610,500.00	-	237,400.00	142,500.00	-	-	-	-	-	89,600.00	1,080,000.00
92	014700100300	Department	1,500,000.00	531,500.00	-	189,600.00	214,200.00	22,700.00	-	-	-	-	122,000.00	1,080,000.00
93	014800100100	Ekiti State Independence	18,676,125.00	5,881,500.00	-	552,500.00	366,000.00	120,000.00	-	-	-	-	60,000.00	6,980,000.00

S/N O	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
94	016100100100	Secretary To The State Government	42,240,000.00	9,413,636.38	-	4,904,545.46	12,574,454.62	1,289,181.84	-	-	-	-	10,218,181.70	38,400,000.00
95	016101300200	Political And Economic Affairs	1,310,412,513.35	2,816,393.69	-	320,879.77	1,188,417.19	-	-	-	-	-	1,145,751,439.23	1,150,077,129.88
96	016101300300	Economic P & E	1,200,000.00	-	-	-	-	-	-	-	-	-	1,200,000.00	1,200,000.00
97	016101300400	Political And Inter- Party	17,500,000.00	5,912,626.30	-	1,892,712.83	1,419,134.23	707,922.05	-	-	-	-	6,567,604.59	16,500,000.00
98	016101300500	Quarterly Legislative	600,000.00	-	-	-	-	-	-	-	-	-	550,000.00	550,000.00
99	016101300600	Policy And Strategy	600,000.00	-	-	-	-	-	-	-	-	-	550,000.00	550,000.00
100	016101300700	NIREC	2,145,000.00	2,100,000.00	-	-	-	-	-	-	-	-	-	2,100,000.00
101	016101300800	Parastatals Affair Department	6,275,000.00	2,150,279.47	-	600,000.00	492,424.28	260,283.60	-	-	-	-	1,997,012.95	5,500,000.30
102	016101700100	Cabinet And Special Services	81,000,000.00	6,220,000.00	-	2,530,000.00	2,200,000.00	640,000.00	16,070,000.00	-	-	-	21,217,400.00	48,877,400.00
	016101700300	Ekiti State Security Trust Fund	5,000,000.00	-	-	-	-	-	-	-	-	-	400,000.00	400,000.00
	016101700400	Maintenance of Exco Chamber	2,400,000.00	-	-	390,000.00	1,894,000.00	-	-	-	-	-	-	2,284,000.00
		TOTAL ADMINISTRATION	6,333,305,249.49	1,199,790,035.13	79,610,000.00	330,611,364.94	471,702,075.36	237,766,500.31	407,211,685.69	104,655,136.97	313,048,500.00	5,220,000.00	2,481,759,522.37	5,634,374,820.77
104	021500100100	Ministry Of Agriculture And Development	30,000,000.00	12,128,000.00	-	835,000.00	8,335,000.00	146,000.00	-	-	-	-	3,491,000.00	24,935,000.00
105	021510200100	Ekiti State Forestry Commission	5,800,000.00	1,740,000.00	-	60,000.00	-	-	-	-	-	-	1,200,000.00	3,000,000.00
106	021510900100	Fountain Marketing Agency	7,841,582.93	1,573,000.00	-	50,000.00	71,000.00	55,000.00	5,417,077.50	-	-	-	51,000.00	7,217,077.50
107	021511000100	Agricultural Agency Monitoring And Task Force On	3,000,000.00	1,198,500.00	-	28,000.00	129,000.00	10,630.00	70,200.00	-	-	-	63,670.00	1,500,000.00
108	021511500100	Fadama Project	1,000,000.00	470,000.00	-	-	130,000.00	-	-	-	-	-	-	600,000.00
109	021511600100	Directorate Of Farm Settlement And Ekiti State Rural Access And	1,000,000.00	180,000.00	-	230,000.00	120,000.00	-	-	-	-	-	70,000.00	600,000.00
110	021511700100	Investment	1,000,000.00	311,000.00	-	29,000.00	208,500.00	-	-	-	-	-	608,723.90	1,157,223.90
111	021511800100	Fiscal Committee Secretariat	3,000,000.00	300,000.00	-	360,000.00	420,000.00	360,000.00	240,000.00	-	240,000.00	-	180,000.00	2,100,000.00
112	022000100100	Ministry Of Finance State Revenue And Investment	8,932,190,585.03	48,609,500.00	270,250,000.00	7,297,500.00	4,200,000.00	-	7,576,002,833.67	-	-	-	281,672,553.22	8,188,032,386.89
113	022000100200	Fiscal Committee Secretariat	2,244,000.00	975,000.00	-	421,000.00	407,000.00	-	-	-	-	-	237,000.00	2,040,000.00
114	022000100300	Fiscal Committee Secretariat	11,880,000.00	841,000.00	-	929,600.00	735,000.00	-	-	-	-	-	8,294,400.00	10,800,000.00
115	022000100400	Expenditure Department	4,620,000.00	348,000.00	-	580,000.00	728,000.00	-	-	-	-	-	2,544,000.00	4,200,000.00
116	022000100500	State Finance Department	3,300,000.00	960,000.00	-	1,032,000.00	732,000.00	-	-	-	-	-	276,000.00	3,000,000.00
117	022000100600	State Wide Revenue Committee	5,940,000.00	1,500,000.00	-	1,464,000.00	1,440,000.00	498,000.00	-	-	-	-	498,000.00	5,400,000.00
118	022000100700	State Fiscal Efficiency Unit	3,300,000.00	880,000.00	-	1,024,000.00	796,000.00	-	-	-	-	-	300,000.00	3,000,000.00
119	022000100800	Community Of Public Finance Sifas Related	5,000,000.00	600,000.00	-	960,000.00	1,080,000.00	-	-	-	-	-	360,000.00	3,000,000.00
120	022000100900	Activities	6,000,000.00	600,000.00	-	960,000.00	1,080,000.00	-	-	-	-	-	360,000.00	3,000,000.00
121	022000200100	Debt Management Office	3,036,000.00	720,000.00	-	888,000.00	720,000.00	-	-	-	-	-	432,000.00	2,760,000.00
122	022000700100	Office Of The Accountant General	124,009,192.41	15,110,000.00	-	16,393,299.42	7,965,986.70	7,801,500.00	81,176,696.19	-	-	-	44,678,200.00	173,125,682.31

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
123	022000700200	Main Accounts Department	3,300,000.00	450,000.00	-	500,000.00	400,000.00	200,000.00	-	-	-	-	1,450,000.00	3,000,000.00
124	022000700300	Ipsas Steering Committee	1,584,000.00	200,000.00	-	520,000.00	220,000.00	300,000.00	-	-	-	-	200,000.00	1,440,000.00
125	022000700400	Central Pay Office Management	1,980,000.00	600,000.00	-	500,000.00	300,000.00	200,000.00	-	-	-	-	200,000.00	1,800,000.00
126	022000700500	Service Department Implementation Of	2,970,000.00	600,000.00	-	600,000.00	500,000.00	200,000.00	-	-	-	-	500,000.00	2,400,000.00
127	022000700600	Treasury Single	5,940,000.00	1,200,000.00	-	1,920,000.00	960,000.00	720,000.00	-	-	-	-	600,000.00	5,400,000.00
128	022000700700	Funds Management State Integrated	3,300,000.00	700,000.00	-	450,000.00	400,000.00	200,000.00	-	-	-	-	1,250,000.00	3,000,000.00
129	022000700800	Financial Projects Financial	3,300,000.00	500,000.00	-	1,550,000.00	550,000.00	200,000.00	-	-	-	-	200,000.00	3,000,000.00
130	022000700900	Management Units Nigeria Civil Defence	792,000.00	120,000.00	-	300,000.00	100,000.00	100,000.00	-	-	-	-	100,000.00	720,000.00
131	022000701000	Corps Central Internal	-	-	-	-	-	-	-	-	-	-	-	-
132	022000701100	Audit	11,708,600.00	5,698,675.00	-	518,620.00	349,700.00	745,880.00	-	-	-	-	1,078,000.00	8,390,875.00
133	022000800100	Ekiti State Board Of Internal Revenue	334,804,340.78	70,000,000.00	-	9,000,000.00	40,000,000.00	10,000,000.00	32,320,000.00	83,653,431.62	-	-	12,000,000.00	256,973,431.62
134	022000800200	Signage And Advertisement	22,594,449.90	5,698,775.00	-	1,385,000.00	1,520,000.00	-	-	-	-	-	13,741,170.00	22,344,945.00
	022000800300	Ekiti State Lotteries Commission	3,000,000.00	-	-	-	-	-	-	-	-	-	-	-
135	022200100100	Ministry Of Investment, Trade Steering Committee	5,296,500.00	3,680,800.00	-	258,000.00	567,000.00	-	-	-	-	-	2,261,200.00	6,767,000.00
136	022200100200	On Social	3,000,000.00	210,000.00	-	-	560,000.00	560,000.00	-	-	-	-	420,000.00	1,750,000.00
137	022200600100	Cooperative Department & Technical Adviser	889,500.00	135,000.00	-	43,000.00	136,500.00	-	-	-	-	-	225,500.00	540,000.00
138	022200900100	On Ekiti Knowledge Monitoring And	6,000,000.00	1,530,800.00	79,100.00	144,500.00	411,500.00	-	424,500.00	-	-	-	17,600.00	2,608,000.00
139	022201000100	Supervision Of State Cooperative	600,000.00	110,000.00	-	52,500.00	-	-	-	-	-	-	137,500.00	300,000.00
140	022201800100	Advisory Board	600,000.00	110,000.00	-	52,500.00	-	-	-	-	-	-	137,500.00	300,000.00
141	022205200100	Ekiti State Investment Bureau Of	25,000,000.00	1,781,500.00	-	342,500.00	4,593,300.00	470,000.00	138,500.00	-	167,200.00	-	7,087,000.00	14,580,000.00
142	022700100100	Employment, Ekiti State Social	9,000,000.00	1,245,000.00	-	515,000.00	600,000.00	-	1,000,000.00	-	-	-	540,000.00	3,900,000.00
143	022700500100	Security Scheme Human Capital	1,848,000.00	494,000.00	-	110,000.00	177,500.00	-	-	-	-	-	178,500.00	960,000.00
144	022700600100	Development Job Creation And	1,200,000.00	210,000.00	-	70,000.00	112,000.00	-	-	-	29,000.00	-	179,000.00	600,000.00
145	022700700100	Employment Agency	1,524,600.00	420,000.00	-	144,000.00	125,000.00	20,000.00	-	-	-	-	83,000.00	792,000.00
146	022700700200	Automation Centre Bureau Of	2,200,000.00	-	-	-	-	-	-	-	-	-	250,000.00	250,000.00
147	022800100100	Information, Ekiti State Electricity	10,969,500.00	778,900.00	2,801,700.00	121,300.00	252,000.00	-	3,000,000.00	-	-	-	186,100.00	7,140,000.00
148	023100100100	Board Monitoring Of	120,453,080.25	3,203,800.00	-	121,200.00	-	-	-	-	103,536,000.00	-	-	106,861,000.00
149	023100100200	Government House Ekiti State Office Of	600,000.00	300,000.00	-	-	-	-	-	-	-	-	-	300,000.00
150	023100100300	Energy Matters Ekiti State Mineral	8,000,000.00	2,620,500.00	-	530,845.00	1,309,480.00	1,100,000.00	-	-	-	-	743,775.00	6,304,600.00
151	023300100100	Resources Mineral Resources	2,000,000.00	165,000.00	-	65,800.00	21,500.00	-	-	-	-	-	947,700.00	1,200,000.00
152	023305100100	And Environmental Ministry Of Works	2,000,000.00	194,000.00	-	67,000.00	35,000.00	-	-	-	-	-	904,000.00	1,200,000.00
153	023400100100	And Transportation	8,522,300.00	1,617,000.00	-	850,800.00	705,027.50	240,000.00	-	1,723,600.00	-	-	14,972.50	5,151,400.00

S/N O	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
154	023400100200	Planning Reseach And Statistics	600,000.00	300,000.00	-	-	-	-	-	-	-	-	-	300,000.00
155	023400100300	Ekiti State Traffic Management	35,743,750.00	1,933,331.15	-	2,445,604.80	833,376.00	20,479,979.80	-	-	-	-	907,708.25	26,600,000.00
156	023400100400	Ekiti State Public Works Corporation	3,000,000.00	290,000.00	200,000.00	270,000.00	230,000.00	230,000.00	260,000.00	-	-	-	200,000.00	1,680,000.00
157	023400100500	Department Of Public	1,000,000.00	600,000.00	-	-	-	-	-	-	-	-	-	600,000.00
	023405800100	Ekiti State International Cargo	2,400,000.00											
158	023600100100	Ministry Of Arts, Culture And Tourism	62,206,587.70	1,800,000.00	-	360,000.00	720,000.00	150,000.00	14,945,000.00	-	-	-	570,000.00	18,545,000.00
159	023600100200	Tourism Department	1,500,000.00	615,000.00	-	60,000.00	120,000.00	45,000.00	-	-	-	-	60,000.00	900,000.00
160	023600100300	Council For Art And Culture	2,500,000.00	960,000.00	-	360,000.00	-	150,000.00	-	-	-	-	30,000.00	1,500,000.00
161	023800100100	Ministry Of Budget And Planning	280,014,954.00	28,850,000.00	-	28,785,000.00	16,870,000.00	1,975,000.00	120,000,000.00	4,117,000.00	-	-	39,079,500.00	239,676,500.00
162	023800100200	Multi-Lateral Department	1,200,000.00	175,000.00	-	77,000.00	206,500.00	210,000.00	-	-	-	-	31,500.00	700,000.00
163	023800100300	Project Evaluation Committee	900,000.00	70,000.00	-	315,000.00	17,500.00	105,000.00	-	-	-	-	17,500.00	525,000.00
164	023800100400	Economic Development	5,000,000.00	210,000.00	-	140,000.00	140,000.00	35,000.00	-	-	-	-	3,200,000.00	3,725,000.00
165	023800100500	Devt. Planning & Strategy Committee	600,000.00	70,000.00	-	91,000.00	112,000.00	42,000.00	-	-	-	-	35,000.00	350,000.00
166	023800100600	Budget Department Budget Monitoring	3,500,000.00	35,000.00	-	1,435,000.00	385,000.00	-	-	-	-	-	35,000.00	1,890,000.00
167	023800100700	Committee	3,000,000.00	70,000.00	-	1,286,250.00	385,000.00	-	-	-	-	-	-	1,741,250.00
168	023800100800	State Projects Monitoring & Sustainable Igr	1,200,000.00	175,000.00	-	280,000.00	175,000.00	-	-	-	-	-	70,000.00	950,000.00
169	023800100900	Committee	3,364,000.00	175,000.00	-	994,000.00	175,000.00	-	-	-	-	-	616,000.00	1,960,000.00
170	023800101000	Development Partners & Aids	600,000.00	77,000.00	-	175,000.00	98,000.00	-	-	-	-	-	-	350,000.00
171	023800101100	Medium Term Expenditure	1,200,000.00	190,911.00	-	159,096.00	159,089.00	95,452.00	-	-	-	-	95,452.00	700,000.00
172	023800101200	State Committee On Food & Nutrition	600,000.00	147,000.00	-	63,000.00	70,000.00	-	-	-	-	-	70,000.00	350,000.00
173	023800101300	Budget Tracking And Automation	600,000.00	63,000.00	-	255,500.00	31,500.00	-	-	-	-	-	-	350,000.00
174	023800101400	Home Grown School Feeding	3,027,500.00	1,750,000.00	-	-	-	-	-	-	-	-	-	1,750,000.00
175	023800101500	Activities Of The National Cash	600,000.00	203,000.00	-	63,000.00	42,000.00	-	-	-	-	-	42,000.00	350,000.00
176	023800101600	Youth Employment And Social Support	900,000.00	266,000.00	-	112,000.00	119,000.00	28,000.00	-	-	-	-	-	525,000.00
177	023800101700	Dawn Commission Related Activities /	2,400,000.00	1,336,363.00	-	16,819.00	18,181.00	28,637.00	-	-	-	-	-	1,400,000.00
178	023800101800	N-Power	600,000.00	70,000.00	-	119,000.00	119,000.00	21,000.00	-	-	-	-	21,000.00	350,000.00
179	023800101900	Budget Reconciliation	600,000.00	-	-	224,000.00	-	-	-	-	-	-	126,000.00	350,000.00
180	023800102000	Ipsas Platform Development And Nec And Other	2,400,000.00	210,000.00	-	280,000.00	140,000.00	658,000.00	-	-	-	-	112,000.00	1,400,000.00
181	023800102100	Related Activities Inter-Ministerial	3,000,000.00	1,750,000.00	-	-	-	-	-	-	-	-	-	1,750,000.00
182	023800102200	Project Monitoring Automated Project	1,200,000.00	210,000.00	-	140,000.00	210,000.00	-	-	-	-	-	140,000.00	700,000.00
183	023800102300	Monitoring	600,000.00	28,000.00	-	294,000.00	28,000.00	-	-	-	-	-	-	350,000.00
184	023800102400	Project Monitoring Committee	2,800,000.00	35,000.00	-	700,000.00	35,000.00	-	-	-	-	-	630,000.00	1,400,000.00

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
185	023800102500	Newly Created Mdas	931,843.93	-	-	-	-	-	-	-	-	-	-	-
186	023800200100	State Bureau Of Statistics	14,837,500.00	1,335,000.00	-	328,400.00	57,000.00	-	-	-	270,000.00	-	309,600.00	2,300,000.00
187	025000100100	Fiscal Responsibility Commission	8,000,000.00	5,918,600.00	-	519,000.00	1,067,300.00	-	-	-	-	-	487,100.00	7,992,000.00
188	025000100200	Monitoring And Evaluation (Fiscal)	4,000,000.00	499,500.00	-	-	-	-	-	-	-	-	450,500.00	950,000.00
189	025200100100	Ekiti State Water Corporation	51,743,000.00	480,000.00	180,000.00	300,000.00	840,000.00	240,000.00	300,000.00	5,000,000.00	39,996,000.00	-	360,000.00	47,696,000.00
190	025200100200	State Rural Water Supply And	1,700,000.00	97,000.00	-	39,500.00	463,500.00	-	-	-	-	-	-	600,000.00
191	025300000000	Ministry Of Housing And Urban Planning	56,771,583.55	2,040,000.00	-	190,000.00	404,000.00	-	44,035,050.97	-	-	-	126,000.00	46,795,050.97
192	025300100200	Agency	720,000.00	180,000.00	-	54,000.00	50,000.00	-	-	-	-	-	76,000.00	360,000.00
193	025300100300	Physical Planning And Development	600,000.00	180,000.00	-	42,000.00	60,000.00	-	-	-	-	-	18,000.00	300,000.00
194	025300100400	Deeds Registry	600,000.00	190,000.00	-	14,000.00	40,000.00	-	-	-	-	-	56,000.00	300,000.00
195	025301000100	Ekiti State Housing Corporation	25,082,000.00	600,000.00	-	40,000.00	100,000.00	-	-	-	-	-	13,981,134.93	14,721,134.93
196	026000100100	Bureau Of Lands	178,318,000.00	11,752,005.19	-	676,600.00	120,846,668.00	912,000.00	-	-	-	-	2,938,900.00	137,126,173.19
197	026000100200	Office Of Surveyor General	2,070,750.00	896,846.65	-	63,000.00	120,000.00	90,000.00	-	-	-	-	-	1,169,846.65
198	026000100300	Control Monitoring And Fild Charting	600,000.00	219,000.00	-	-	60,000.00	21,000.00	-	-	-	-	-	300,000.00
199	026000100400	Urban Renewal Agency	1,600,000.00	799,900.00	-	99,500.00	274,100.00	22,500.00	-	-	-	-	4,000.00	1,200,000.00
	026000100500	Geospacial Data	2,000,000.00											
200	026100100100	Ministry Of Infrastructure And	10,800,000.00	1,389,500.00	-	335,000.00	371,000.00	-	-	-	-	-	817,000.00	2,912,500.00
201	026100100200	Ekiti State Fire Services	3,960,000.00	470,500.00	-	123,000.00	2,844,750.00	308,000.00	-	-	-	-	161,750.00	3,908,000.00
	026100100300	Transmission Company Of	6,000,000.00	2,036,700.00	-	297,000.00	196,700.00	-	-	-	-	-	469,600.00	4,500,000.00
	026100100400	Ekiti State Water Sector Regulatory	3,000,000.00											
		TOTAL ECONOMIC SECTOR	10,561,329,700.48	265,366,906.99	273,510,800.00	96,895,234.22	233,437,158.20	49,973,578.80	7,879,329,858.33	94,494,031.62	144,238,200.00	-	457,293,309.80	9,496,289,077.96
202	031800100100	The Judiciary	-	-	-	-	-	-	-	-	-	-	-	-
203	031801100100	Ekiti State Judicial Service Commission	-	-	-	-	-	-	-	-	-	-	-	-
204	032600000000	Ministry Of Justice	150,024,900.00	8,051,750.01	-	1,232,802.18	1,516,760.91	4,241,571.03	-	-	-	-	130,353,015.87	145,395,900.00
205	032600100100	Ekiti State Citizen's Right	2,000,000.00	225,000.00	-	225,000.00	450,000.00	270,000.00	270,000.00	-	-	-	360,000.00	1,800,000.00
	032600100200	Office Of Public Defender	3,000,000.00	408,000.00	-	129,000.00	150,000.00	-	-	-	-	213,000.00	-	900,000.00
	032600100300	Ekiti State Law Reform Commission	2,400,000.00	264,000.00	-	90,000.00	146,000.00	10,000.00	-	-	-	-	290,000.00	800,000.00
		TOTAL LAW & JUSTICE SECTOR	157,424,900.00	8,948,750.01	-	1,676,802.18	2,262,760.91	4,521,571.03	270,000.00	-	-	213,000.00	131,003,015.87	148,895,900.00
207	045102100100	Ministry Of Regionaland Special	3,600,000.00	1,552,000.00	-	280,000.00	350,000.00	-	70,000.00	-	-	-	140,000.00	2,392,000.00
208	045102100200	Serve EKS Steering Committee	115,500.00	42,500.00	-	-	29,000.00	-	-	-	-	-	18,500.00	90,000.00

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
	045102100300	Serve EKS	924,000.00	369,000.00	-	93,500.00	127,500.00	-	-	-	-	-	130,000.00	720,000.00
		TOTAL REGIONAL SECTOR	4,639,500.00	1,963,500.00	-	373,500.00	506,500.00	-	70,000.00	-	-	-	288,500.00	3,202,000.00
209	051300100100	Ministry Of Youth And Sport	8,142,750.00	877,500.00	-	270,000.00	2,260,000.00	120,000.00	-	-	-	-	1,651,000.00	5,178,500.00
210	051300100200	Ekiti State United Football Club	-	-	-	-	-	-	-	-	-	-	-	-
211	051300100300	Ekiti Queens Football Club	-	-	-	-	-	-	-	-	-	-	-	-
212	051305100100	Youth Development Ekiti State Sport	2,029,500.00	330,000.00	-	120,000.00	120,000.00	60,000.00	-	-	-	-	210,000.00	840,000.00
213	051305200100	Council Ekiti State Office Of	25,744,275.00	658,000.00	-	141,370.00	554,130.00	81,000.00	-	-	-	-	13,786,000.00	15,220,500.00
214	051305300100	Disability Ministry Of Women Affairs, Gender	22,115,850.00	445,500.00	-	142,500.00	3,465,000.00	-	11,242,500.00	-	-	-	247,000.00	15,542,500.00
215	051400100100	Women Development	27,402,375.00	2,409,800.00	-	40,000.00	457,700.00	-	-	-	-	-	15,292,500.00	18,200,000.00
216	051400200100	State Child's Right Implementation	600,000.00	90,000.00	-	90,000.00	60,000.00	30,000.00	-	-	-	-	30,000.00	300,000.00
217	051400300100	Government Pupils In Children Home	1,200,000.00	80,000.00	-	175,000.00	180,000.00	70,000.00	-	-	-	-	95,000.00	600,000.00
218	051400400100	Sexual Assaulted Centre (SAC)	1,200,000.00	100,000.00	-	155,000.00	195,000.00	60,000.00	-	-	-	-	90,000.00	600,000.00
219	051400500100	Gender Empowerment And	1,200,000.00	40,000.00	-	145,000.00	145,000.00	20,000.00	-	-	-	-	150,000.00	500,000.00
220	051400600100	Ministry Of Education, Science	6,000,000.00	-	-	-	1,125,000.00	-	1,125,000.00	-	-	-	2,250,000.00	4,500,000.00
221	051700100100	Monitoring Of Public Schools	510,510,317.50	2,234,400.00	-	165,600.00	-	-	264,699,744.00	-	-	-	-	267,099,744.00
222	051700100200	Monitoring Of Technical Colleges	1,000,000.00	600,000.00	-	-	-	-	-	-	-	-	-	600,000.00
223	051700100300	Ekiti State Libabry Board	600,000.00	300,000.00	-	-	-	-	-	-	-	-	-	300,000.00
224	051700100400	Education Trust Funds	3,000,000.00	413,600.00	45,000.00	103,800.00	139,000.00	195,600.00	-	-	-	-	183,000.00	1,080,000.00
225	051700100500	State Universal Basic Education	1,200,000.00	390,000.00	-	180,000.00	90,000.00	42,000.00	-	-	-	-	18,000.00	720,000.00
226	051700100600	SubEB Staff Housing	56,401,750.00	4,879,750.00	-	1,295,450.00	656,000.00	132,000.00	-	20,000,000.00	-	-	7,036,800.00	34,000,000.00
227	051700100700	Loans Board	600,000.00	104,100.00	-	103,800.00	41,000.00	-	-	-	-	-	4,000.00	300,000.00
228	051701000100	Agency For Adult And Non Formal School Of	20,000,000.00	326,500.00	-	52,820.00	150,830.00	1,000.00	6,000.00	-	-	-	62,850.00	600,000.00
229	051702600100	Agriculture And	1,000,000.00	150,000.00	55,000.00	158,000.00	30,000.00	40,000.00	-	-	12,000.00	85,000.00	70,000.00	600,000.00

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230	051702600200	Ekiti State University Samidele Osumilia	-	-	-	-	-	-	-	-	-	-	-	-
231	051702600300	University of Ekiti State College	-	-	-	-	-	-	-	-	-	-	-	-
232	051702600400	Of Health Science Ekiti State College	-	-	-	-	-	-	-	-	-	-	-	-
233	051702600500	Of Agriculture, Isan Ekiti State Board For	-	-	-	-	-	-	-	-	-	-	-	-
234	051705300100	Technical And Ekiti State	22,405,350.00	288,000.00	-	670,000.00	362,000.00	20,000.00	2,254,500.00	-	-	-	160,000.00	3,754,500.00
235	051705400100	Scholarship Board Ekiti State	100,000,000.00	610,300.00	-	81,900.00	375,000.00	-	-	-	-	-	132,800.00	1,200,000.00
236	051705500100	Teaching Service Commission Office Of The Tutor General Ekiti	15,226,000.00	4,200,000.00	-	1,408,000.00	1,392,000.00	300,000.00	6,010,000.00	-	-	-	500,000.00	13,810,000.00
237	051705500200	Office Of The Tutor General Ekiti	500,000.00	100,000.00	-	45,000.00	87,500.00	-	-	-	-	-	17,500.00	250,000.00
238	051705500300	Office Of The Tutor General Ekiti South	500,000.00	100,000.00	-	45,000.00	87,500.00	-	-	-	-	-	17,500.00	250,000.00
239	051705500400	Office Of The Tutor General Ekiti North	500,000.00	100,000.00	-	45,000.00	87,500.00	-	-	-	-	-	17,500.00	250,000.00
240	051705600100	Teaching Service Commission Loans Ministry Of Health	600,000.00	84,000.00	-	36,000.00	72,000.00	-	-	-	-	36,000.00	72,000.00	300,000.00
241	052100100100	And Human Services Ekiti State Health	13,200,000.00	3,747,800.00	-	524,500.00	792,200.00	105,000.00	-	-	-	-	1,785,500.00	6,955,000.00
242	052100200100	Insurance Scheme Ekiti State Health	660,000.00	129,500.00	-	113,500.00	7,000.00	-	-	-	-	-	50,000.00	300,000.00
243	052100200200	Insurance Scheme Primary Healthcare	660,000.00	-	-	-	-	-	-	-	-	-	300,000.00	300,000.00
244	052100300100	Development Maintenance Of	6,699,000.00	2,825,000.00	-	340,000.00	315,000.00	-	-	-	-	-	1,160,000.00	4,640,000.00
245	052100400100	Health Data Bank	660,000.00	90,000.00	-	102,000.00	60,000.00	-	-	-	-	-	48,000.00	300,000.00
246	052100500100	Monitoring Of Health Centre	600,000.00	400,000.00	-	-	-	-	-	-	-	-	-	400,000.00
247	052102600100	Ekiti State University Teaching Hospital	-	-	-	-	-	-	-	-	-	-	-	-
248	052110200100	Hospital Management Board	110,000,000.00	270,000.00	-	60,000.00	120,000.00	69,000.00	120,439,548.07	-	-	-	81,000.00	121,039,548.07
249	052110300100	Medical Mission Central Medical	600,000.00	120,000.00	-	60,000.00	60,000.00	30,000.00	-	-	-	-	30,000.00	300,000.00
250	052110400100	Stores Ministry Of	1,155,000.00	199,350.00	-	153,800.00	158,850.00	-	-	-	-	-	88,000.00	600,000.00
251	053500100100	Environment Monthly Sanitation	35,179,300.00	871,800.00	-	97,000.00	1,142,400.00	-	15,036,000.00	-	-	-	888,800.00	18,036,000.00
252	053500100200	Exercise State Environmental	7,000,000.00	4,850,000.00	-	-	-	-	-	-	-	-	-	4,850,000.00
253	053501600100	Protection Agency Ekiti State Waste	4,200,000.00	499,500.00	-	188,000.00	137,500.00	-	-	-	-	-	375,000.00	1,200,000.00
	053505300100	Management Board Ministry Of Local	190,749,625.08	1,577,000.04	-	115,000.00	8,000.00	-	159,630,000.00	-	-	-	1,200,000.00	162,530,000.04
	055100100100	Government Affairs Bureau Of	4,000,000.00	699,000.00	-	222,000.00	759,000.00	-	-	-	-	-	120,000.00	1,800,000.00
	055100200100	Chieftaincy Affairs Ekiti State Council	7,620,000.00	880,000.00	-	260,000.00	700,000.00	-	-	-	-	-	960,000.00	2,800,000.00
	055100200200	Of Obas Bureau Of Rural And	14,891,275.50	1,369,000.00	-	-	-	-	-	-	-	-	10,970,688.00	12,339,688.00
	055100300100	Community Community	4,000,000.00	610,200.00	-	103,200.00	215,000.00	-	-	-	-	-	21,600.00	950,000.00
	055100300200	Development	1,000,000.00	328,934.00	-	151,066.00	80,000.00	-	-	-	-	-	40,000.00	600,000.00
	055100300300	Rural Development	2,000,000.00	655,666.00	-	123,668.00	200,000.00	-	-	-	-	-	220,666.00	1,200,000.00
		TOTAL SOCIAL SECTOR	1,234,552,368.08	40,034,200.04	100,000.00	8,282,974.00	16,887,110.00	1,375,600.00	580,443,292.07	20,000,000.00	12,000.00	121,000.00	60,432,704.00	727,688,880.11

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	OVERHEAD TOTAL ESTIMATE	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL TOTAL
			-											-
		SUMMARY OF OVERHEAD ON												-
A		ADMINISTRATION SECTOR	6,333,305,249.49	1,199,790,035.13	79,610,000.00	330,611,364.94	471,702,075.36	237,766,500.31	407,211,685.69	104,655,136.97	313,048,500.00	5,220,000.00	2,481,759,522.37	5,631,374,820.77
B		ECONOMIC SECTOR	10,561,329,700.48	265,366,906.99	273,510,800.00	96,895,234.22	233,437,158.20	49,973,578.80	7,879,329,858.33	94,494,031.62	144,238,200.00	-	457,293,309.80	9,494,539,077.96
C		LAW AND JUSTICE SECTOR	157,424,900.00	8,948,750.01	-	1,676,802.18	2,262,760.91	4,521,571.03	270,000.00	-	-	213,000.00	131,003,015.87	148,895,900.00
D		REGIONAL SECTOR	4,639,500.00	1,963,500.00	-	373,500.00	506,500.00	-	70,000.00	-	-	-	288,500.00	3,202,000.00
E		SOCIAL SECTOR	1,234,552,368.08	40,034,200.04	100,000.00	8,282,974.00	16,887,110.00	1,375,600.00	580,443,292.07	20,000,000.00	12,000.00	121,000.00	60,432,704.00	727,688,880.11
		GRAND TOTAL	18,291,251,718.05	1,516,103,392.17	353,220,800.00	437,839,875.34	724,795,604.47	293,637,250.14	8,867,324,836.09	219,149,168.59	457,298,700.00	5,554,000.00	3,130,777,052.04	16,005,700,678.84

SUPPLEMENTARY NOTE 11: SUBVENTION GRANTS

S/NO	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	FINAL BUDGET	ACTUAL 2021	VARIANCE
1	011100100100	Government House And Protocol	180,000,000.00	-	180,000,000.00
2	011100100200	Deputy Governor's Office	75,000,000.00	-	75,000,000.00
3	011100100200	Deputy Governor's Office	-	35,070,062.00	- 35,070,062.00
4	011102100500	Ekiti State Liaison Office Lagos	-	-	-
5	012300100100	Ministry Of Information And Value Orientation	68,170,000.00	8,640,000.00	59,530,000.00
6	012500600100	Office Of Establishment And Service Matters	4,000,000.00	3,430,000.00	570,000.00
7	012500600800	Nigeria Legion	2,640,000.00	2,400,000.00	240,000.00
8	022000701000	Nigeria Civil Defence Corps	7,500,000.00	6,999,996.00	500,004.00
9	031800100100	The Judiciary	1,287,750,270.20	1,036,062,353.51	251,687,916.69
10	031801100100	Ekiti State Judicial Service Commission	268,000,000.00	81,032,434.86	186,967,565.14
11	045102100400	Subvention To DAWN Commission	40,000,000.00	40,000,000.00	-
12	051300100200	Ekiti State United Football Club	72,000,000.00	72,000,000.00	-
13	051300100300	Ekiti Queens Football Club	15,000,000.00	12,000,000.00	3,000,000.00
14	051700100100	Ministry Of Education, Science And Technology	2,000,000.00	-	2,000,000.00
15	051702600200	Ekiti State University	4,592,771,318.00	2,418,000,000.00	2,174,771,318.00
16	051702600300	Bamidele Olumilua University of Education	2,042,418,825.70	1,635,578,333.40	406,840,492.30
17	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	266,257,533.50	246,222,474.48	20,035,059.02
18	051702600500	Ekiti State College Of Agriculture, Isan Ekiti	400,000,000.00	400,000,000.00	-
19	052102600100	Ekiti State University Teaching Hospital	1,720,000,000.00	2,379,124,479.20	- 659,124,479.20
		TOTAL	11,043,507,947.40	8,376,560,133.45	2,666,947,813.95

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

	INVESTMENT PROPERTY	LAND	BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT	OFFICE EQUIPMENT	FURNITURES & FITTINGS	TOTAL
DEPRECIATION RATE	5%	0%	5%	5%	10%	20%	25%	20%	
	₦	₦	₦	₦	₦	₦	₦	₦	₦
COST AS AT 1/1/2021	14,385,850,000.00	2,483,652,573.04	75,638,470,725.76	121,599,422,571.63	2,218,019,783.29	5,380,365,098.70	3,155,921,896.28	2,269,955,122.31	227,131,657,771.01
ADDITION	-	500,000,000.00	5,006,854,444.85	18,366,541,099.28	523,455,923.77	1,397,997,401.24	2,446,249,950.36	316,348,191.28	28,557,447,010.78
WIP NOW COMPLETED	-	-	8,771,528,941.75	43,056,979,526.15	-	-	-	-	51,828,508,467.90
DISPOSAL TRANSFER/ ADJUSTMENT		-	-	-	-	-	-	-	-
COST AS AT 30/12/2021	14,385,850,000.00	2,983,652,573.04	89,416,854,112.36	183,022,943,197.06	2,741,475,707.06	6,778,362,499.94	5,602,171,846.64	2,586,303,313.59	307,517,613,249.69
DEPRECIATION: DEPRECIATION AS AT	1,438,585,000.00	-	23,777,296,310.83	25,525,699,810.35	818,930,889.48	3,626,434,330.95	1,958,195,809.94	1,457,918,773.50	58,603,060,925.05
CHARGE FOR THE PERIOD	719,292,500.00	-	4,470,842,705.62	9,151,147,159.85	274,147,570.71	1,355,672,499.99	1,400,542,961.66	517,260,662.72	17,888,906,060.54
DISPOSAL ACCUMULATED DEP. AS AT 31/12/2021	2,157,877,500.00	-	28,248,139,016.45	34,676,846,970.20	1,093,078,460.19	4,982,106,830.94	3,358,738,771.60	1,975,179,436.22	76,491,966,985.59
NET BOOK VALUE (31/12/2021)	12,227,972,500.00	2,983,652,573.04	61,168,715,095.91	148,346,096,226.86	1,648,397,246.88	1,796,255,669.00	2,243,433,075.04	611,123,877.37	231,025,646,264.10

LESS:		
	NBV OF INVESTMENT PROPERTY (31/12/2021)	12,227,972,500.00
	NBV OF PROPERTY PLANT & EQUIPMENT(31/12/2021)	218,797,673,764.10

SUPPLEMENTARY NOTE 13A: OTHERS CAPITAL EXPENDITURE (CANNOT BE CLASSIFIED INTO PPE)

S/NO	DETAILS	EXECUTING MDAs	2021	
			ACTUAL	
1	Commodities for sexual assault referral center moremi clinic EKSUTH	MIN. OF HEALTH & HUMAN SERV	19,383,969.11	
	Scale Up of response activities on COVID-19 case in Ekiti state		204,225,265.00	
	Medical/ Financial Support		58,050,000.00	
	Exchange Programme for Medial Doctor		21,780,000.00	
	Supply of disinfectant during the first wave of COVID-19		16,500,001.76	
	2021 Activities of Department of Nursing Services		4,569,700.00	
	2021 Activities of the state Drug Abuse Control Committee		3,769,250.00	
				328,278,185.87
2	Implementation of devolution exercise	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,410,000.00	
	Lodistic for engraving and commissioning of Donated Hospital Equipment		392,100.00	
	Modified integrated Medical outreach Programme		690,000.00	
	Rentage of office Accomodation		5,000,000.00	
				7,492,100.00
3	Procurement of Test Kit & Condoms,sensitization programme and support to LACA on MPPI	EKITI STATE AIDS CONTROL AGENCY	5,000,000.00	
				5,000,000.00
4	Hosting of 34th edition of the National Festival	MINISTRY OF ARTS, CULTURE AND TOURISM	62,000,000.00	
	Hosting of National Technical Committee meeting on NAFEST		5,900,000.00	
	Peraration for hosting of 34th edition of the National Festival		33,500,000.00	
				101,400,000.00

5	Travelling allowance of two (2) state envoy to Abuja	SUSTAINABLE DEVELOPMENT GOALS (SDG)	340,000.00	
	Monitoring and verification of all completed projects under 2018 SDGS-CGS Projects in four Local Government in Ekiti State		750,000.00	
				1,090,000.00
6	For Easter retreat for CDAs, CBOs & Councilor	BUREAU OF RURAL AND COMMUNITY DEVELOPMENT	10,000,000.00	
	Mr Governor, December 2021 Account of stewardship to Communities		10,000,000.00	
				20,000,000.00
7	Payroll management system with BVN validation	OFFICE OF THE ACCOUNTANT GEN.	100,000,000.00	
	Part payt for upgrade of payroll		80,000,000.00	
				180,000,000.00
8	Retrive pension erroneously paid	PTAD	1,000,000.00	
				1,000,000.00
9	Annual subscription of state website	BICT	1,084,866.67	
	Migration ekiti website		1,250,050.00	
				2,334,916.67
10	Financial assistance to 2020 batch b	MIN OF YOUTH AND SPORT	2,000,000.00	
				2,000,000.00
11	Safe city ip surveillance solution with ncc emergency communication center	CABINET	172,765,268.70	
				172,765,268.70
12	Advert for Mechanical Land Clearing of Forest Across the State	MINISTRY OF INFORMATION AND CIVIC ORIENTAINTION	618,250.13	
	Payment for production of communication booklet		400,000.00	
				1,018,250.13

13	Production/printing of 2000 copies of FRC Law for purposes of awareness & compliance by diff. arms state govt.	FISCAL RESPONSIBILITY COMM.	500,000.00	
	Procurement of materials required to conduct Budget Performance performance Exercise of L/Govt. Arrears		400,000.00	
	Production & circulation of Fiscal Responsibility Commission' s 2020 Annual Report		500,000.00	
				1,400,000.00
14	General maintenance Govt. House & precuits by platinum Bean Concept Ltd	GOVT. HOUSE & PROTOCOL	92,483,200.00	
				92,483,200.00
15	Provision of SAAS E-Govt. procurement	BUREAU OF PUBLIC PROCUREMENT	65,197,812.50	
				65,197,812.50
16	Chairman to attend FOSIECON meeting at Abuja	EKSIEC	250,000.00	
	Sensitive materials for Ekiti State 2019 L/Govt. Council Election		13,308,547.98	
	Conduct of the 2021 L/Govt. Election in Ekiti State		400,000,000.00	
				413,558,547.98
17	Remittance of tax deduction by Dromo	MINISTRY OF WORKS	24,684,011.30	
	Remittance of tax for construction of road and clearing fencing of Airport	„	97,379,851.20	
	Remittance of tax deduction by RCF	„	49,239,113.84	
	Tax payment for construction of Agbado-Ode-Isinbode-Omuo road by Immobiliare	„	84,013,347.83	
	Route / Right of Warrant direct labour		5,000,000.00	
				260,316,324.17

18	Being payment to intensify Agric extension service through establishment of FBS,FFS and CBS for the last quarter 2020	ADP	300,000.00	
	Payment for ADP extension service delivery system to FBS across the 16 LGA's in Ekiti State.	"	1,850,000.00	
	payment for logistics trainings of the 50 Agric Officers	"	600,000.00	
				2,750,000.00
19	Ekiti weather Data for Nigeria Meterological Agency	AGRIC	364,800.00	
	Travelling Allowance For Hon Commissioner		500,000.00	
				864,800.00
20	Payment for the production of contineous assesment document.	MIN. OF EDUCATION	2,000,000.00	
	Payment for the production of contineous assesment document for public secondary schools in ekiti state.	"	1,325,750.00	
	Payment for the support to three special schools in Ekiti State.	"	8,550,000.00	
				11,875,750.00
21	Payment for capacity building training workshop for Gender desk officers in MDAs and LGAs.	MIN. OF WOMEN AFFAIRS	1,857,700.00	
	Payment for sensitization on down tools of circumcizers of female genital multilation in Ekiti State.	"	2,000,000.00	
	Payment for relocation, integration and empowerment of Madam Arowo Elizabeth 68, Madam Onipede Oluwatoyin 64.	"	1,089,275.00	
	Payment for sensitization against rape in Ekiti State through airing of jingles on radios and publication materials.	"	1,000,000.00	
	Payment for the support to mothers of multiple babies in Ekiti State.	"	15,000,000.00	
	Payment for perimeter fencing ,running grants salary of two watchmen of the skill acquisition centre, Igede Ekiti.	"	5,000,000.00	
	Payment for 2021 16days activism of no violence against women and children in Ekiti State.	"	14,832,500.00	
				40,779,475.00

22	Payment for the renewal of insurance premium for 41 monetized vehicles.	MIN. OF FINANCE	48,804,896.25	
	Payment for insurance of all Govt assets for 2020 financial year.	"	20,000,000.00	
	Payment for insurance of all Govt assets for 2020 financial year.	"	21,250,000.00	
	Payment of compensation /relocation of structures of Bolorunduro and other settlement on the acquired Airport Land.	"	30,000,000.00	
	Payment for insurance of all Govt assets for 2020 financial year.	"	38,750,000.00	
	Payment for insurance premium for the insurance cover of fountain holdings non liquid Assets.	"	19,862,744.69	
	Payment for insurance of all Govt assets for 2020 financial year.	"	12,500,000.00	
	Payment for the insurance policy on the newly Bought 38 Vehicles from DANA Motors.	"	53,650,710.60	
	Payment for renewal of insurance premium for the 38 vehicles procured in the state in 2019.	"	87,848,813.25	
	Payment for valuation of Ekiti State Govt assets in 2020 and insurance of state Govt assets in 2009 by Insurance support service Ltd.	"	20,595,578.12	
	Payment for group life insurance for cps.	"	4,148,239.00	
	Payment of 10% professional fee (1st Instalment)		300,000,000.00	
	procurement of gift items to the 36 Governors of the Federation		120,000,000.00	
				777,410,981.91
23	Take- off grant for the office of public defender.	GAD	1,000,000.00	
				1,000,000.00
24	Hosting the 13th National Council on Industries, trade and Investment from 22nd Nov-26th Nov 2021 (1st tranche)	INVESTMENT & TRADE	30,000,000.00	
	Hosting the 13th National Council on Industries, trade and Investment from 22nd Nov-26th Nov 2021 (balance)	" "	10,000,000.00	
				40,000,000.00
25	Transaction Adviser for the Privatisation of Ikogosi warm spring	EKITI STATE INVESTMENT PROMOTION AGENCY	16,450,000.00	
	Publication of advert in two National Newspaper for the selection of concessionaire for the construction of Truck-Stop at Omuo-Oke on a build operate and transfer (BOT)	" "	750,000.00	
	Publication of advert in two National Newspaper for the selection of concessionaire for the privatisation of Ekiti State Asphalt Plant	" "	750,000.00	
				17,950,000.00

26	Ekiti State Cares Project (Livelihood Grant)	SOCIAL INVESTMENT PROGRAM	72,000,000.00	
				72,000,000.00
27	Youth Enterprenuer Development of MSME in Ekiti State	MICROFINANCE & ENTERPRISES DEV. AGENCY	50,000,000.00	
	Implementation of N-CARES Programmes in EKS (1st Tranche)		20,000,000.00	
	Implementation of N-CARES Programmes in EKS (2nd Tranche)		5,213,750.00	
	Ekiti State Cares Project MEDA Reduce financing cost Grants on Overhead and it support DL13.1 (1st Tranche)		101,000,000.00	
				176,213,750.00
28	Ekiti State CARES Project (CSDPLI 1.4) part payment	EKSCSDA	160,000,000.00	
				160,000,000.00
29	Clearing of Front line in Ekiti State Knowledge zone	BUDGET & ECONOMIC PLANNING	700,000.00	
	Virtual inaguration and training of National livestock Transformation Plan (NITP) State Technical Committee		500,000.00	
	Implementation of United State African Development Foundation in Ekiti State		97,500,000.00	
	Conduct of feasibility study for special Agric processing zone (SAP2)		144,810,067.50	
				243,510,067.50
30	State wide property data Collection to facilitate world bank Technical Assistance on SFTAS DL15	BUREAU OF LANDS	176,237,762.50	
	Advertisement for the State wide enterprise Geopatial infrastructures in two National Dailies		1,550,000.00	
	State wide enterprises geographical infrastructure Ekiti State by Westblue Nig. Ltd		526,750,000.00	
	Logistics towards the demolition of illegal house and open-up Access road to the new Estate credited behind model Estate		1,000,000.00	
	State wide property data Collection to facilitate world bank Technical Assistance on SFTAS DL15		176,154,727.50	
				881,692,490.00

31	Security deposit to BEDC	WATER CORPORATION	1,290,911.00	
	2012 & 2020 Auditing fees (1st Tranche)		5,000,000.00	
	Procurement of Chemical and Diesel		16,968,410.00	
	Purchase of water treatment Chemical		82,750,000.00	
				106,009,321.00
32	SSA Diaspora for TV Programme on human trafficking problem tapped "NOT SO GREEN"	MIN. OF REGIONAL & SPECIAL DUTIES	500,000.00	
	State peace building process across the State		1,605,000.00	
	Renovation of the space allocated in the Govt House early warning and early response system		2,000,000.00	
	Two days workshop with the theme "Hannasing Diaspora remittance for regional Dev. In Southwest Nigeria between 28th & 29 June, 2021		2,500,000.00	
	Preliminaries expenses of implementation Committee for the conduct of the maiden edition of ONI UYI Awards		1,750,000.00	
				8,355,000.00
33	Participation of Ekiti state in the World Bank Assistance Sustainable Nation and water supply and sanitation.	MINISTRY OF PUBLIC UTILITY	1,500,000.00	
				1,500,000.00
34	Ekiti state CARES Project FADAMA Fund	FADAMA	100,000,000.00	
				100,000,000.00
35	Consultancy Fee for preparation of College of Agric	COLLEGE OF AGRIC ISAN	12,815,000.00	
				12,815,000.00
36	Ekiti state CARES Project Labour intensive Public works fare	JOB CREATION	15,000,000.00	
				15,000,000.00
37	PFMU	NON-CAPITAL COST	354,800,357.14	
				354,800,357.14
38	ETF	NON-CAPITAL COST	617,190,219.00	
				617,190,219.00

39	SUBEB	NON-CAPITAL COST	33,282,458.12	
				33,282,458.12
	TOTAL		5,330,334,275.69	

SUPPLEMENTARY NOTE 13B: NON- CAPITAL COST OF PROJECTS FINANCED BY AIDS & GRANTS

S/NO	MDAs/DONORS	ACTUAL 2021	FINAL 2021	VARIANCE
		N	N	N
1	UNICEF (MINISTRY OF HEALTH)	22,207,084.40	-	
2	BASIC HEALTH CARE PROVISION (MINISTRY OF HEALTH)	40,908,410.05		
3	MALARIA (MINISTRY OF HEALTH)	1,429,679.13	14,710,564,370.00	
4	SAVE 1 MILLION SOUL	267,006,014.77		
5	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (UNICEF)	113,751,574.03	-	
6	COVID-19 (MINISTRY OF HEALTH)	30,840,900.10		
	TOTAL	476,143,662.48	14,710,564,370.00	14,234,420,707.52

SUPPLEMENTARY NOTE 14A: PUBLIC DEBT/FINANCE CHARGES

SUMMARY ANALYSIS OF FINANCIAL CHARGES FROM JANUARY TO DECEMBER 2021

S/N	MONTH	SMS CHARGES	SUNDRY BANK CHARGES	NIBSS CHARGES	COMMISSION CHARGES	UPPERLINK CHARGES	TOTAL
1	JANUARY	-	-	1,247,100.00	18,024,909.50	48.00	19,272,057.50
2	FEBRUARY	-	26,130,924.76	2,638,932.71	69,067.14	3,344.00	28,842,268.61
3	MARCH	7,129,370.06	21,812,567.97	6,431,504.83	21,791,824.09	7,580.00	57,172,846.95
4	APRIL	6,230,881.67	8,797,850.27	4,106,957.02	109,391,754.16	916.00	128,528,359.12
5	MAY	6,812,639.79	7,694,679.18	4,126,189.72	75,851,348.03	2,552.00	94,487,408.72
6	JUNE	13,137,451.86	148,274,804.59	4,135,285.50	(7,185,493.04)	3,862.26	158,365,911.17
7	JULY	44.00	0.81	1,144,950.00	-	-	1,144,994.81
8	AUGUST	2,496.00	114,373,146.55	6,828,773.97	6,882,741.45	24,168,558.44	152,255,716.41
9	SEPTEMBER	2,314.63	34,712,353.57	1,196,570.63	11,806,538.53	14,783,944.39	62,501,721.75
10	OCTOBER	2,256.30	34,837,157.05	4,043,550.00	2,853,875.60	3,503,869.33	45,240,708.28
11	NOVEMBER	(64,785.43)	94,391,514.32	5,222,700.00	7,386,224.80	19,520,426.13	126,456,079.82
12	DECEMBER	17,152.00	528,840,316.14	12,558,603.75	14,447,881.93	71,229,638.08	627,093,591.90
	TOTAL	33,269,820.88	1,019,865,315.21	53,681,118.13	261,320,672.19	133,224,738.63	1,501,361,665.04

SUPPLEMENTARY NOTE 16: ADVANCES (REVOLVING ADVANCES)

DETAILS	₦	₦	₦	REMARK
CIVIL SERVANTS	31/12/2021	31/12/2021	31/12/2020	INCREASE (DECREASE)
Housing Loan	1,130,447,373.15		1,146,289,658.14	
Vehicle Loan	1,235,721,885.38		1,259,367,210.35	
TOTAL		2,366,169,258.53	2,405,656,868.49	(39,487,609.96)
SECONDARY SCHOOLS TEACHERS				
Housing Loan	454,436,695.78		362,809,241.19	
Vehicle Loan	362,508,711.69		341,956,508.09	
TOTAL		816,945,407.47	704,765,749.28	112,179,658.19
				72,692,048.23
LOAN TO OTHER TIERS OF GOVERNMENT				
Local Government (Bail-Out)	1,399,812,147.88		1,494,181,607.32	
less: Refunds by Local Governmnets	86,505,337.82		94,369,459.44	
TOTAL		1,313,306,810.06	1,399,812,147.88	
GRAND TOTAL		4,496,421,476.06	4,510,234,765.65	

SUPPLEMENTARY NOTE: 16B WEMA SHARES

DETAILS	₦	₦	₦
Shares divested to Civil Servants etc	499,743,683.20		
Add: Unalloted Shares	16,256,316.80		
Amount released by State Government		516,000,000.00	
Less:			
Refunds (2007-2020)	468,683,598.68		
Refunds :January-December 2021	152,094.22	468,835,692.90	
BALANCE			47,164,307.10

SUPPLEMENTARY19: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
1	MIN. OF HEALTH & HUMAN SERV	PLANT & MACHINERY	Strengthening of the Health facilities & Standardization in Ekiti State	50,000,000.00	
					50,000,000.00
		LAND & BUILDING	Completion of building /renovation of Oba Adejuyigbe General Hospital Ado Ekiti	73,588,057.99	
			Renovation of General Hospital Ijesa-Isu, Ode and Omuo	42,943,342.76	
			Renovation of General Hospital Ayede, Oye and Ilupeju-Ekiti	35,515,413.55	
			Renovation of General Hospital Efon-Alaye, Iyin and Aramoko-Ekiti	26,146,938.65	
			Renovation of General Hospital Ikere-Ekiti	75,118,447.55	
			Renovation of General Hospital Ikole-Ekiti	83,885,288.20	
			Excecution of outstanding works at Oba Adejuyigbe General Hospital	62,597,213.97	
			Renovation of General Hospital Ijero-Ekiti	49,030,702.33	
			Renovation of General Hospital Otun-Ekiti	26,169,171.13	
			Renovation of General Hospital Ode	52,950,101.91	
			Renovation of General Hospital Iyin Ekiti	60,436,564.00	
			Renovation of General Hospital Aramoko-Ekiti	50,922,113.87	
			Renovation of General Hospital Ise-Ekiti	37,862,974.63	
			Renovation of General Hospital Omuo-Ekiti	84,123,587.54	
			Renovation of General Hospital Oye-Ekiti	41,119,101.79	
			Renovation of General Hospital Emure-Ekiti	34,283,023.87	
					836,692,043.74
		OFFICE EQUIPMENT	Upgrading of Secondary Health Facility (Medical Equipment)	1,161,359,820.00	
					1,161,359,820.00

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
2	PRIMARY HEALTH CARE DEV.	OFFICE EQUIPMENT	Maintenance of Cold Chain Store Equipment	6,794,238.00	6,794,238.00
3	EKITI STATE WASTE MANAGEMENT AUTHORITY	PLANT & MACHINERY	Payment for the supply of wheel bin, by Eclips Dynamics LTD.	12,815,599.00	12,815,599.00
4	SUSTAINABLE DEVELOPMENT GOALS (SDG)	OFFICE EQUIPMENT	Procurement of Medical & Office Equipment to Sexually Assault and Referral Centre (SARC)	10,314,625.00	10,314,625.00
		TRANSPORTATION EQUIPMENT	Repair of six (6) vehicles (5 hilux and 1 kia)	1,211,933.40	1,211,933.40
		LAND & BUILDING	Construction of fence at St Francis N/P School	1,640,000.00	1,640,000.00
5	CENTRAL MEDICAL STORE	LAND & BUILDING	Construction of fence	3,556,947.10	3,556,947.10
6	BUREAU OF RURAL AND COMMUNITY DEVELOPMENT	LAND & BUILDING	Grants in Aids for the completion of self project	239,404,200.00	239,404,200.00
7	OFFICE OF THE ACCOUNTANT GEN.	OFFICE EQUIPMENT	Fire proof safes and steel cabinet	10,604,000.00	10,604,000.00
8	MIN OF YOUTH AND SPORT	INFRASTRUCTURE	Re- grassing oluyemi kayode main pitch	7,000,000.00	7,000,000.00
9	UNIVERSITY TEACHING HOSPITAL	PLANT AND EQUIP	Installation of 1000kva generator	15,550,157.50	15,550,157.50

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
10	CABINET	PLANT AND MACHINERY	2 unit armoured personnel carrier	78,116,666.67	
			unit armoured personnel carrier	312,466,666.67	
					390,583,333.34
		OFFICE EQUIPMENT	NRC GSM locator	266,500,000.00	
			Security items for security agencies	49,987,500.00	
			Obitar 2 mini UAV system	500,000,000.00	
					816,487,500.00
11	BICT	LAND AND BUILDING	Construction and extension of data centre fence	2,315,178.39	
					2,315,178.39
12	HOUSE OF ASSEMBLY	OFFICE EQUIPMENT	Purchase and installation of digital recording equipment	6,514,333.20	
			30 laptops computer	6,000,000.00	
					12,514,333.20
		LAND AND BUILDING	Renovation of Ekiti House of Assembly	24,863,730.45	
					24,863,730.45
		PLANT AND MACHINERY	250kva generator set	28,467,500.00	
					28,467,500.00
13	JUDICIARY	TRANSPORTATION EQUIPMENT	Purchase of official Vehicles	104,900,000.00	
					104,900,000.00

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
14	GOVT. HOUSE & PROTOCOL	FURNITURE & FITTINGS	Payment towards the furnishing of leased property	10,026,000.00	
			Furnishing of six (6) Nos VIP Duplexes at the Govt. House, Ado-Ekiti	3,432,397.13	
			Furnishing of 4 flat of 2 Bedroom at Presidential Extension, Govt. House, Ado	7,498,602.51	
					20,956,999.64
		OFFICE EQUIPMENT	Procurement of Furniture & office equipment for official use	3,000,000.00	
					3,000,000.00
15	OTSD	OFFICE EQUIPMENT	Purchase of Computer Sets & other Accessories for Office	2,000,000.00	
					2,000,000.00
16	BUREAU OF PUBLIC PROCUREMENT	OFFICE EQUIPMENT	Procurement of IT equipment for use of Procurement Dept. & Subscription service for Online resources	50,000,000.00	
					50,000,000.00
17	MIN. OF AGRIC	OFFICE EQUIPMENT	Purchase of Office equipment for livestock transformation office	780,000.00	780,000.00
		LAND AND BUILDING	Enumeration and valuation of 10,980,256 hectares of land at Ipao Ekiti and Isan/Ipere Axis	19,215,448.00	
		"	Payment for land clearing of 500 hectares of land at Iyemero Ekiti	14,273,349.04	
		"	Payment for Rome plough of 500 hectares at Igede Ekiti	36,765,574.90	
		"	Payment for land clearing of 500 hectares of land at Oke Ako Ekiti	3,630,631.50	
		"	Enumeration and valuation of 510.27 hectares of land at Ikun Ekiti	500,000.00	
		"	Payment for land clearing of 500 hectares of land at Iye Ekiti	54,768,710.00	
		"	Payment for land clearing of 150 hectares of land at Igede Ekiti	9,581,850.00	
		"	Road construction of 14.14km on land cleared	561,398.31	
		"	Payment for land clearing of 25 hectares of land at Igede Ekiti	4,462,820.00	
		"	Payment for land clearing of 500 hectares of land at Igede Ekiti	40,099,741.98	

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
		"	Payment for land clearing of 500 hectares of land at Iyemero Ekiti	33,890,651.28	
		"	Road construction of 14.14km on land cleared	3,003,985.00	
		"	Payment for swanping land clearing at Ewu/Iye/Aisegba	107,293,587.78	
		"	Payment for Rome plough of 200 hectatres at Igede Ekiti	71,939,837.32	
		"	Payment for Rome plough of 200 hectatres at Oke Imesi/Ijero Ekiti	103,961,785.20	
		"	Payment for land clearing of 50 hectares of land at Igede Ekiti	57,702.81	
		"	Payment for primary land clearing (500HA) Atoke Ako	18,500,336.50	
		"	Payment for primary land clearing (500HA) Atoke Ako	3,924,313.81	
		"	Payment for Rome plough of 200 hectatres in Ekiti	19,129,271.91	
		"	Payment for Rome plough of 200 hectatres in Ekiti	4,057,724.35	
		"	Payment for Rome plough of 100 hectatres of land grade ii	27,895,840.00	
		"	Land clearing of 25 Hectares at Ipere	3,487,866.75	
		"	Payment for land clearing of 25 hectares of land at Igede Ekiti	8,842,866.75	
		"	Land clearing of 50 Hectares in Ekiti	8,647,710.40	
		"	Payment for Rome plough of 500 hectatres in Ekiti	16,165,678.00	
		"	Land clearing of 500 Hectares in Ekiti	15,742,441.00	
		"	Payment for land clearing of 500 hectares of land at Oke Ako/Erio Ekiti	44,964,477.20	
		"	Land clearing of 500 Hectares of swampy land in Ekiti State	76,886,554.00	
		"	Payment for land clearing of 500 hectares of land at Iyemero Ekiti	35,486,820.06	
		"	Land clearing of 50 Hectares in Ekiti	3,737,813.50	
		"	Payment for land clearing of 150 hectares of land in Ekiti	9,582,130.66	
		"	Payment for land clearing of 25 hectares of land in Ekiti State	1,618,960.00	
		"	Payment for land clearing of 25 hectares of land in Ekiti State	3,487,866.75	
		"	Payment for land clearing of 25 hectares of land in Ekiti State	1,618,960.00	
		"	Road construction of 14.14km on land cleared	2,475,325.63	
		"	Payment for land clearing of 25 hectares of land in Ekiti State	2,778,006.72	
		"	Payment for land clearing of 25 hectares of land in Ekiti State	3,289,210.00	
		"	Payment for land clearing of 25 hectares of land in Ekiti State	2,789,584.00	

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
		"	Payment for land clearing of 25 hectares of land in Ekiti State	1,641,980.00	
		"	Land clearing of 25 Hectares at Ikun Diary farm	11,884,751.02	
		"	Payment for land clearing of 25 hectares of land in Ekiti State	1,854,244.56	
		"	Payment for land clearing of 25 hectares of land in Ekiti State	1,868,906.75	
		"	Payment for land clearing of 25 hectares of land in Ekiti State	1,657,735.43	
		"	Payment for land clearing of 50 hectares of land in Ekiti State	2,510,625.00	
		"	Land clearing of 250 Hectares at Ikun Diary farm	16,270,790.09	
		"	Payment for land clearing of 25 hectares of land in Ekiti State	742,061.00	
		"	Payment for land clearing of 25 hectares of land in Ekiti State	1,768,564.00	
		"	Payment for land clearing of 25 hectares of land in Ekiti State	7,144,116.75	
		"	Payment for land clearing of 100 hectares of land in Ekiti State	7,475,627.00	873,936,232.71
18	MIN. OF WORKS	INFRASTRUCTURE	Construction/Rehabilitation of Agbado-Ode-Omuo	421,925,076.49	
		"	Construction/Rehabilitation of Ilupeju-Ire-Igbemo-Ijan road	197,873,758.42	
		"	Rehabilitation of Aramoko-Erinjijan-Ikogosi road	261,191,682.48	
		"	Rehabilitation of Ado-Ilawe-Igbara odo-Ibuji road	73,618,020.21	
		"	Dualization of new Ado/Iyin road	649,199,008.09	
		"	Rehabilitation of Oye-Ayede-Iye-Ikun road	272,944,523.72	
		"	Dualization of new Ado/Iyin road	626,466,714.12	
		"	Construction/Rehabilitation of Ilupeju-Ire-Igbemo-Ijan road	545,477,083.41	
		"	Rehabilitation of Aramoko-Erinjijan-Ikogosi road	214,108,685.85	
		"	Rehabilitation of Ayetoro-Ewu-Iye road	150,000,000.00	
		"	Construction/Rehabilitation of Agbado-Ode-Omuo road	324,441,021.64	
		"	Rehabilitation of Oye-Ayede-Iye-Ikun road	303,078,914.35	
		"	Rehabilitation of State Teaching Hospital internal road	19,539,740.48	
		"	Construction/Rehabilitation of Agbado-Ode-Omuo road	560,088,985.54	
		"	Installation of solar power traffic control signal at mathew junction	8,962,545.45	

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
		"	Rehabilitation of Aramoko-Erinjiyan-Ikogosi road	164,560,075.48	
		"	Dualization of new Ado/Iyin road	933,900,441.07	
		"	Construction/Rehabilitation of Ilupeju-Ire-Igbemo-Ijan road	328,260,758.91	
		"	Rehabilitation of Oye-Ayede-Iye-Ikun road	337,987,155.06	
		"	Construction/Rehabilitation of Agbado-Ode-Omuo road	193,000,000.00	
		"	Rehabilitation of Ikole township	230,310,638.11	
		"	Rehabilitation of Oye-Iye-Ikun road	299,898,775.29	
		"	Repair of failed double box along Olorunda area	2,500,000.00	
		"	Consultancy service for the supervision of Dualization of New Ado-Iyin road	175,554,012.00	
					7,294,887,616.17
		LAND AND BUILDING	Compensation to owners of the enumerated crops on the Airport Land	500,000,000.00	
					500,000,000.00
19	PUBLIC WORKS CORPORATION	INFRASTRUCTURE	Being payment for Asphalt production and continue rehabilitation of Ekiti road	50,000,000.00	
		"	Construction of access road to the ultra modern complex of the Ekiti State water cop. Along Ado-Iworoko road	13,378,362.16	
		"	Rehabilitation of Ekiti township road	75,000,000.00	
		"	Construction of earth based road to the premises of youth and women development centre	7,306,353.00	
					145,684,715.16
20	MINERAL RESOURCES	INFRASTRUCTURE	Payment in respect of removal of dis-integrated rock in Ikere Ekiti for the month of Feb., 2021	400,000.00	
					400,000.00
21	ADP	INFRASTRUCTURE	Production and Airing of Agbeloba radio and Lahere TV agric prog.	1,500,000.00	
					1,500,000.00

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
		LAND AND BUILDING	Conduct of Agric production survey 2020 (APS)	1,455,000.00	
					1,455,000.00
22	PUBLIC UTILITY	OFFICE EQUIPMENT	Production of Fire service consumable for the use of Ekiti State	2,000,000.00	
		„	Implementation of water sector regulatory strategy plan	3,000,000.00	
					5,000,000.00
		TRANSP. EQUIPMENT	Comprehensive refurbishment of six units fire fighting vehicle in the fleet of the Ekiti fire service depart.	2,000,000.00	
					2,000,000.00
23	COLLEGE OF AGRIC ISAN	INFRASTRUCTURE	Construction of gate house and perimenter fence at college of Agric Isan	17,930,946.86	
					17,930,946.86
		LAND AND BUILDING	Transfer to kouris construction Nig LTD	3,310,078.21	
			Engagement of project management consultant	48,194,929.65	
					51,505,007.86
24	BUREAU OF PROJECT	LAND AND BUILDING	Repair of bloom off roofs at state secretariat	3,538,450.75	
			Completion of Oja Oba market	86,787,875.00	
			Construction of Govt. lodge AsokoroFCT Abuja	22,148,928.28	
			Construction of on-going extension of ophthalmology funding of dental Depart. EKSUTH	53,551,839.18	
			Construction of faculty building at Ekiti State College of Aric Isan	118,541,104.28	
			Construction of new council chamber for Ekiti traditional rulers	60,268,564.87	
			Renovation of VIP charlet within Govt. house	10,000,000.00	
			Repair of blown-off roofing of some building at State secretariat	286,172.78	
			Construction of Govt. centre Oduduwa house Ikeja Lagos	35,402,063.46	
			Renovation of Ekiti Accountant General's office building	20,317,381.75	

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
			Renovation of VIP charlet within Govt. house	10,305,216.22	
			Construction of faculty building at State College of Agric Isan	51,262,931.68	
			Construction of new council chamber for Ekiti traditinal rulers	31,308,639.60	
			Completion of Secretariat phase D lot 2	43,217,426.48	
			Land scaping of the No 2 Faculty building at College of Agric Isan	167,349,241.00	
			Completion of Ekiti Civic Centre, Ado Ekiti	96,493,710.80	
			Completion of Secretariat phase V lot 1	40,000,000.00	
			Construction of faculty building at State College of Agric Isan	86,272,580.94	
			Construction of faculty building at State College of Agric Isan	15,224,573.10	
			Completion of Ekiti Civic Centre, Ado Ekiti	25,716,992.99	
			Completion of Ekiti Civic Centre, Ado Ekiti	74,283,007.01	
			Construction of Ekiti State lodge quarters Asokoro Abuja	250,000,000.00	
			Completion of Ekiti Civic Centre, Ado Ekiti	50,000,000.00	
			Consultancy for Design and Supervision of New Council Chamber	16,652,250.00	
			Outstanding Fee for Consultancy for Design and Supervision of Oba Adejuyigbe General Hospital	15,029,405.91	
			Consultancy for Design and preparation on the construction Documentation of Elderly Resorst	37,840,000.00	
			Payment for Bureau of Special Project	57,627,406.47	
					1,479,425,762.55
		INFRASTRUCTURE	Construction and clearing of Ekiti modern market oja oba	6,000,000.00	
			Procurement of 231 units of GOA single phase meter for the open stall at the New oja oba market	17,826,010.13	
			Reconstruction of collapse fence wall at the back of ICT data centre	2,315,178.39	
					26,141,188.52
		TRANSPORTATION EQUIPMENT	Procurement of 6 No security vehicle for the use of State Govt.	134,675,000.00	
			Procurement of 38 vehicles for exco member & to Govt. official	588,887,426.90	
			Procurement of bullet-proof lexus LX570 super sport	88,125,000.00	
			Procurement of 2 Landprado V6 Security vehicle	122,200,000.00	
					933,887,426.90

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
26	GAD	OFFICE EQUIPMENT	Payment for servicing / repairs of the 4units of lifts in the Governors office, Adunni Olayinka women centre and in the old governors office.	1,431,000.00	
"	"	"	Payment for procurement of office equipment and furniture items for take off of newly created office.	5,000,000.00	
"	"	"	Payment for the procurement of office equipment , Furniture and interior decoration for two newly completed office building at the State Secretariat.	25,000,000.00	
"	"	"	Payment for the procurement of office equipment and furniture items for take off of newly created office.	3,000,000.00	
"	"	"	Payment for the procurement of office equipment , Furniture and interior decoration for two newly completed office building at the State Secretariat.	50,000,000.00	
					84,431,000.00
"		TRANSPORT EQUIPMENT	Payment for procurement of size (6) units of Mikano ZNA pick up 4by4 vehicles for top Government functionaries.	102,225,000.00	
"		"	Payment for the repairs to be carried out on state Chief of protocol's vehicles.	4,500,000.00	
"		"	Payment for the procurement of Twenty units of pick up van 4by4 used as security vehicles.	32,560,000.00	
"		"	Payment for the procurement of 3 utility vehicles to be used as part of the convoy of wife of the governor and chairman Ekiti State council of Traditional rulers.	30,000,000.00	
"		"	Payment for the procurement of 3 utility vehicles to be used as part of the convoy of wife of the Governor.	93,050,000.00	
"		"	Payment for the procurement of Twenty units of pick up van 4by4 used as security vehicles.	73,780,000.00	
"		"	Payment for the purchased of one Hiace Toyota Bus for Ministry of Finance and Economic Development.	19,883,040.94	
					355,998,040.94
"		FURNITURE & FITTINGS	Payment for the furnishing of the Office of Special Adviser, Federal Matters.	6,000,000.00	
"		"	Payment for the procurement of office furniture, equipment and interior decoration for Lagos liaison Lodge.	50,000,000.00	
					56,000,000.00
27	UTILITY SERVICE DEPARTMENT	PLANT & MACHINERY	Payment for the purchased of 800A three poles and Neutral (TPN) for the central generator at the state secretariat complex.	230,000.00	
					230,000.00
28	WOMEN AFFIARS	LAND & BUILDING	Payment for construction of perimeter fencing of social international centre at Fayose Housing estate.	10,017,666.14	
					10,017,666.14

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
29	MIN. OF EDUCATION	OFFICE EQUIPMENT	Payment for the procurement of science laboratory equipment (lot 10) in ekiti state.	1,353,000.00	
	"	"	Payment for the supply of Science Lab. Equipment to all secondary schools in Ekiti State.	1,757,000.00	
	"	"	Payment for the supply of Science Lab. Equipment to all Secondary Schools in Ekiti State.	4,701,002.50	
	"	"	Payment for the supply of Science Lab. Equipment to all Secondary Schools in Ekiti State.	2,285,000.00	
	"	"	Payment for the supply of Science Lab. Equipment to all Secondary Schools in Ekiti State.	1,151,000.00	
					11,247,002.50
30	SCHOLARSHIP BOARD	OFFICE EQUIPMENT	Payment for the procurement of office equipment.	600,000.00	
					600,000.00
31	MIN. OF BUDGET	Infrastructure	Construction of Access road to the Type-2 model School under Construction of Ekiti State Knowledge zone	20,847,350.00	
					20,847,350.00
32	MIN. OF HOUSING & URBAN DEV.	Land & Building	Geo-Technical Soil analysis for the Home fund Limited in respect of 20 hectares of Land for proposed 500 units Housing Estate along Ijan road, Ado - Ekiti.	3,600,000.00	
			Preliminaries to the implementation of masterplan of Ado-Ekiti and Satellite towns	9,854,358.69	
			Perimeter Survey and acquisition of 50 Hectares of Lands for Federal Housing Scheme at Oye-Ekiti (1st Tranche)	1,900,000.00	
					15,354,358.69
33	SURVEYOR GENERAL	Infrastructure	Topographical Survey of the proposed Ring Road,Ado-Ekiti	6,500,000.00	
					6,500,000.00
		Land & Building	Perimeter Survey of 510,527 hectares of land for Fountain Holding Limited at Ikun-Ekiti	1,165,240.00	
			Survey of 10 hectares of land for the production of Rice in Ekiti State	625,000.00	
			Survey plan of proposed portion of land to be allocated to Nigerian Airforce	1,500,000.00	
			Survey of 24.5 hectares of land for Senator Bode Ola A&A which form part of UNOPS Housing Scheme	750,000.00	
			Topographical and physical structure of the whole Secretariat Complex in Ado-Ekiti	1,250,000.00	
					5,290,240.00
34	URBAN RENEWAL AGENCY	Infrastructure	Construction of Bus Terminal and Road Architecture along Oke-yimi Round about of Ado Ekiti (1st Tranche)	800,000,000.00	
					800,000,000.00

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
35	ELECTRICITY BOARD	Infrastructure	Extension of Electricity & Installation of 300KVA 11/0.415 KVA Transformer at Mobolorunduro behind HMB, Ado Ekiti	1,904,067.90	
			Extension of Electricity & Installation of 300KVA 11/0.415 KVA Transformer at Surulere, Adebayo (Aba Igbira) Ado Ekiti	841,126.20	
			Installation of 4 Nos Streetlight along Gate 10 & Construction of Deputy Governor's House, Govt. House ground	1,599,824.00	
			Extension of 500KVA 33/0.415KV Transformer at College of Agric, Isan (1st Tranche)	5,000,000.00	
			Extension of 500KVA 33/0.415KV Transformer at College of Agric, Isan (2nd Tranche)	4,000,000.00	
			Replacement of vandalised Electrical materials at Danke Streetlight Sub Station	450,000.00	
			Connection of the Honourable Commissioner of the Independent Electoral Commission Residence to the Govt. House	600,000.00	
			Rehabilitation of damaged light tension and low tension supplying Adunni Olayinka and High Court	1,000,000.00	
			Extension of 500KVA 33/0.415KV Transformer at College of Agric, Isan	1,310,484.48	
			Rural Electrification of ABA OSUN, Ikogosi Ekiti, EKITI South West Local Government Area	5,000,000.00	
			Extension of Electricity & Installation of 300KVA Transformer at Better Life zone 3 & 4, Basiri, Ado-Ekiti	1,370,710.92	
			Revalidation for Rural Electrification of Aba Fatunla near Ijesa-Isu Ekiti, Ikole Local Government Area (1st Tranche)	1,000,000.00	
			Revalidation for Rural Electrification of Aba Fatunla near Ijesa-Isu Ekiti, Ikole Local Government Area (2nd Tranche)	700,000.00	
			Revalidation for Rural Electrification of Aba Fatunla near Ijesa-Isu Ekiti, Ikole Local Government Area (balance payment)	1,064,100.64	
					25,840,314.14
		Plant & Machinery	Repair of House of Assembly Generator	2,621,052.63	
			Servicing of 1400KVA Generator at Central Plant Room, Government House ground	400,000.00	
			Repair of 1400KVA Generator on Govt. House Plant Room, Ado-Ekiti	1,150,000.00	
			Purchase of 3 Nos 135KVA Generator powering, Ado-Ekiti metropolis Streetlight (1st Tranche)	7,915,662.65	
			Purchase of 3 Nos 135KVA Generator powering, Ado-Ekiti metropolis Streetlight (2nd Tranche)	7,915,662.65	
			Purchase & Installation of dedicated 100KVA Perking Generator Set powering New Gov. Office, Ado-Ekiti	2,200,000.00	
			Repair of 1400KVA Generator set at Central Plant Room, Govt. House Ground	3,606,956.00	
					25,809,333.93
36	MIN. OF REGIONAL & SPECIAL DUTIES	Furnitures & Fittings	Purchase of Office Equipment and office furnitures	2,000,000.00	
			Procurement of furniture and other related items for the renovated space to host EWERS	4,513,048.55	
					6,513,048.55

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
37	BOARD OF TECHNICAL AND VOCATIONAL	LAND & BUILDING	Construction of Perimeter fencing at Igbara-Odo	4,758,259.60	
			Construction of Perimeter fencing at Otun	5,474,657.88	
			Construction of Perimeter fencing at Ijero	1,000,000.00	
					11,232,917.48
		office equipment	Procurement of tools and equipment for Government Technical Igbara-Odo, Otun and Ijero	5,448,038.75	
					5,448,038.75
38	Min. of Investment & Trade	Infrastructure	Repairs work at government market in Ado-Ekiti	2,000,000.00	
			Connection of 3000KVA 11/0.415 RV distribution transformer to the National Grid at Ultra Modern Market, Ado-Ekiti	5,847,953.22	
					7,847,953.22
39	EKITI KNOWLEDGE ZONE	Land & Building	Survey and other auxillary works on 15 hectares in Ekiti State knowledge zone for establishment of defence space communication centre	380,000.00	
			Compensation on the additional land area in Ekiti State Knowledge zone	2,445,786.60	
			Enumeration of economic crops in 15 hectares of Land for establishment of detain space	1,500,000.00	
					4,325,786.60
40	EKRUWASSA	infrastructure	Government counterpart fund for the implementation of partnership for expanded water supply sanitation & hygiene (E WASH) Programme in Nigeria	250,000,000.00	
					250,000,000.00
41	SEPA	infrastructure	Earth dredging of Stream Channel and Culvert at Onala, Balemo, Elemi, Afao road, Ita Eku, Poly road, Emirin, Awajin, Ureje, Ire-akari, llawe road, Omisanjana, Ureje and 133	48,632,656.82	
			Earth dredging of Stream Channel and Culvert at Onala, Balemo, Elemi, Afao road, Ita Eku, Poly road, Emirin, Awajin, Ureje, Ire-akari, llawe road, Omisanjana, Ureje 133	145,411,643.98	
					194,044,300.80

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
42	RAAM	infrastructure	Counterpart Fund for Construction of Ekiti Rural Roads	352,056,922.82	
					352,056,922.82
43	SUBEB	BUILDING		1,445,839,373.14	
		FURNITURE		232,878,143.09	1,678,717,516.23
44	ETF	OFFICE EQUIPMENT		265,669,392.91	
					265,669,392.91
45	PFMU	INFRASTRUCTURE		9,215,859,791.59	
					9,215,859,791.59
	TOTAL			28,557,447,010.78	28,557,447,010.78

SUPPLEMENTARY NOTE 19B: SCHEDULE OF FIXED ASSETS (WORK IN PROGRESS NOW RECOGNISED AS COMPLETED PROJECTS)

S/N	MDAs	LAND	BUILDNG	INFRASTRUTURE	TOTAL
<u>2019</u>	Bal b/f			1,577,074,209.00	1,577,074,209.00
1	Education Trust Fund		11,522,265.00		11,522,265.00
2	Water Corporation (PFMU)			3,967,210,588.37	3,967,210,588.37
3	Min. of Works			3,292,178,564.38	3,292,178,564.38
4	Min. of Land & Housing			17,004,826.25	17,004,826.25
5	Min. of Commerce		134,253,409.50		134,253,409.50
6	Surveyor General			20,491,220.00	20,491,220.00
7	Fountain Holding Ltd		3,178,000,000.00		3,178,000,000.00
8	College of Health Tech. Ijero		54,953,052.00		54,953,052.00
9	Public building		4,754,841,515.14		4,754,841,515.14
10	WIP recognised on Roads Construction			24,604,304,054.45	24,604,304,054.45
	TOTAL (A)	-	8,133,570,241.64	33,478,263,462.45	41,611,833,704.09

S/NO	MDA's	CLASSIFICATION	DETAILS	ACTUAL	
<u>2020</u>					
11	Min. of Works	-	637,958,700.11	9,578,716,063.70	10,216,674,763.81
	TOTAL (B)	-	637,958,700.11	9,578,716,063.70	10,216,674,763.81
	GRAND TOTAL (A + B)	-	8,771,528,941.75	43,056,979,526.15	51,828,508,467.90

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

	REF NOTE 20				REF. NOTE 19				
	INVESTMENT PROPERTY	LAND	BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATIO N EQUIPMENT	OFFICE EQUIPMENT	FURNITURES & FITTINGS	TOTAL
DEPRECIATION RATE	5%	0%	5%	5%	10%	20%	25%	20%	
	₦	₦	₦	₦	₦	₦	₦	₦	₦
COST AS AT 1/1/2021	14,385,850,000.00	2,483,652,573.04	75,638,470,725.76	121,599,422,571.63	2,218,019,783.29	5,380,365,098.70	3,155,921,896.28	2,269,955,122.31	227,131,657,771.01
ADDITION	-	500,000,000.00	5,006,854,444.85	18,366,541,099.28	523,455,923.77	1,397,997,401.24	2,446,249,950.36	316,348,191.28	28,557,447,010.78
WIP NOW COMPLETED	-	-	8,771,528,941.75	43,056,979,526.15	-	-	-	-	51,828,508,467.90
DISPOSAL		-	-	-		-	-	-	-
TRANSFER/ ADJUSTMENT		-	-	-	-	-	-	-	
COST AS AT 30/06/2021	14,385,850,000.00	2,983,652,573.04	89,416,854,112.36	183,022,943,197.06	2,741,475,707.06	6,778,362,499.94	5,602,171,846.64	2,586,303,313.59	307,517,613,249.69
DEPRECIATION:									-
DEPRECIATION AS AT 01/01/2021	1,438,585,000.00	-	23,777,296,310.83	25,525,699,810.35	818,930,889.48	3,626,434,330.95	1,958,195,809.94	1,457,918,773.50	58,603,060,925.05
CHARGE FOR THE PERIOD	719,292,500.00	-	4,470,842,705.62	9,151,147,159.85	274,147,570.71	1,355,672,499.99	1,400,542,961.66	517,260,662.72	17,888,906,060.54
DISPOSAL		-	-	-	-	-	-	-	-
ACCUMULATED DEP. AS AT 31/12/2021	2,157,877,500.00	-	28,248,139,016.45	34,676,846,970.20	1,093,078,460.19	4,982,106,830.94	3,358,738,771.60	1,975,179,436.22	76,491,966,985.59
NET BOOK VALUE (31/12/2021)	12,227,972,500.00	2,983,652,573.04	61,168,715,095.91	148,346,096,226.86	1,648,397,246.88	1,796,255,669.00	2,243,433,075.04	611,123,877.37	231,025,646,264.10

LESS:

NBV OF INVESTMENT PROPERTY (31/12/2021)	12,227,972,500.00
NBV OF PROPERTY PLANT & EQUIPMENT(31/12/2021)	218,797,673,764.10

SUPPLEMENTARY NOTE 24A: FACILITY REPAYMENT (DOMESTIC LOAN)

S/NO	DETAILS	OPENING BALANCE	LOAN INTEREST B/F	ADDITIONAL LOAN	TOTAL LOAN BALANCE	PRINCIPAL PAYMENT	ACCRUED INTEREST	INTEREST PAYMENT	TOTAL PAYMENT	CLOSING BALANCE	CURRENT PORTION OF BORROWING
A	B	C	D	E	F=C+D+E	G	H	I	J=H+I+J	K=F-G	PROJECTED PR & INT.
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
1	BUDGET SUPPORT	16,711,218,467.01	-	-	16,711,218,467.01	210,002,198.74	-	874,354,625.45	1,084,356,824.19	16,501,216,268.27	210,002,198.74
2	BAIL OUT	8,586,545,475.77	-	-	8,586,545,475.77	278,101,141.49	-	326,737,827.72	604,838,969.21	8,308,444,334.28	278,101,141.49
3	FGN BONDS	17,433,756,171.19	-	-	17,433,756,171.19	420,220,572.63	-	2,557,623,148.70	2,977,843,721.33	17,013,535,598.56	420,220,572.63
4	ACCESS (ECA)	9,050,519,931.90	-	-	9,050,519,931.90	162,447,908.58	-	467,360,260.71	629,808,169.29	8,888,072,023.32	162,447,908.58
5	STATE BONDS	13,832,826,698.67	-	-	13,832,826,698.67	401,813,759.48	-	255,866,011.46	657,679,770.94	13,431,012,939.19	4,140,000,000.00
6	RE-STRUCTURED LOANS	5,263,301,912.51	-	437,283,644.22	5,700,585,556.73	1,115,925,179.05	-	192,039,841.89	1,307,965,020.94	4,584,660,377.68	1,115,925,179.05
7	COMMERCIAL AGRICULTURE CREDIT SCHEME	4,905,685,574.41	-	-	4,905,685,574.41	234,517,848.92	-	171,204,265.22	405,722,114.14	4,671,167,725.49	218,281,197.80
8	HEALTH INTERVENTION	-	-	2,335,471,902.22	2,335,471,902.22	76,951,959.08	-	64,562,948.00	141,514,907.08	2,258,519,943.14	76,951,959.08
9	CBN (DCRR) SCHEME I	-	-	4,990,766,017.00	4,990,766,017.00	-	-	49,770,926.85	49,770,926.85	4,990,766,017.00	110,546,481.77
10	CBN (DCRR) SCHEME II	-	-	4,997,140,616.00	4,997,140,616.00	-	-	49,834,578.20	49,834,578.20	4,997,140,616.00	110,687,680.43
	TOTAL	75,783,854,231.46	-	12,760,662,179.44	88,544,516,410.90	2,899,980,567.97	-	5,009,354,434.20	7,909,335,002.17	85,644,535,842.93	6,843,164,319.57

Less: Current Portion of Borrowing

6,843,164,319.57

Balance of Long Term Borrowing (Domestic)

78,801,371,523.36

RESTRUCTURED COMMERCIAL BANK LOANS: The sum of 437,283,644.22 was additional loan due to facility restructuring between 2nd and 3rd quarter of 2021

EKITI STATE OF NIGERIA

SUPPLEMENTARY NOTE 24 B: FOREIGN LOANS OUTSTANDING BALANCE AS AT 31ST DECEMBER 2021

S/ NO	FOREIGN LOAN	CREDITO R	LOAN CURRE NCY	LOAN AMOUNT	PRINCIPAL	INTEREST	TOTAL PR+INTR IN LOAN CURRENCY	DEBT BAL IN LOAN CURRENCY	DEBT OUTSTANDING IN USD	DEBT OUTSTANDING IN NAIRA
1	MULTI STATE AGRIC DEV. PROJECT	IDA	XDR	8,476,945.10	423,846.20	10,331.30	434,177.50	1,059,615.29	1,483,037.55	612,479,677.77
2	EKITI STATE COMMUNITY BASED POVERTY REDUCTION	IDA	XDR	7,642,692.40	382,358.00	40,133.10	422,491.10	5,054,315.59	7,088,016.05	2,927,279,748.49
3	HSDP	IDA	XDR	4,088,840.00	102,221.00	9,169.80	111,390.80	1,145,978.69	1,603,911.76	662,399,517.76
4	UBE	IDA	USD	5,000,000.00	125,000.00	17,793.80	142,793.80	2,274,322.65	2,274,322.65	939,272,511.22
5	HIV/AIDS	IDA	XDR	1,535,762.30	57,591.10	7,572.20	65,163.30	961,637.91	1,345,908.41	555,846,714.25
6	HSDP (II)	IDA	XDR	2,313,697.80	46,274.00	15,919.30	62,193.30	2,087,965.11	2,922,315.94	1,206,887,260.06
7	FADAMA	IDA	XDR	2,858,563.00	57,171.20	20,260.00	77,431.20	2,658,463.59	3,720,785.61	1,536,647,249.09
8	HIV/AIDS (III)	IDA	XDR	3,343,202.00	33,432.00	23,968.20	57,400.20	3,152,323.97	4,425,988.60	1,827,889,031.91
9	SEPIP	IDA	USD	48,333,333.00	-	342,357.10	342,357.10	45,634,854.03	45,634,854.03	18,846,738,365.85
11	3RD NATIONAL URBAN WATER SECTOR REFORM	IDA	XDR	32,400,000.00	1,069,200.00	166,433.20	1,235,633.20	29,194,315.99	40,860,364.37	16,874,921,880.67
12	EKITI STATE NATIONAL PROGRAMME FOR FOOD Youth Employment & Social Support Optn	IDA	FUA	7,000,000.00	70,000.00	45.30	70,045.30	6,650,000.00	9,244,255.19	3,817,784,950.81
12			USD	18,000,000.00	-	-	-	-	-	-
	TOTAL			140,993,035.60	2,367,093.50	653,983.30	3,021,076.80	99,873,792.82	120,603,760.16	49,808,146,907.88
	Less: Current Portion of Borrowing (Foregn Loan)									1,700,017,238.66
	Longterm Borrowing (Foregn Loan)									48,108,129,669.22

	LOAN CURRENCY	NAIRA
OVERALL TOTAL (PR+INTR)	3,021,076.80	1,596,344,944.76
PRINCIPAL PAYMENT	2,367,093.50	1,250,778,445.12
INTEREST PAYMENT	653,983.30	345,566,499.64

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

	DETAILS	FINAL BUDGET 2021	ACTUAL 2021	PERFORMANCE (%)
	REVENUE	₦	₦	
1	RECURRENT REVENUE	87,617,574,899	77,479,015,351	88
2	CAPITAL RECEIPTS	22,048,801,824	18,525,701,807	84
	TOTAL REVENUE	109,666,376,722	96,004,717,159	88
	EXPENDITURE	-		
1	RECURRENT EXPENDITURE	63,969,303,065	63,953,776,060	99.98
2	CAPITAL EXPENDITURE	45,697,073,657	40,481,587,406	89
	TOTAL EXPENDITURE	109,666,376,723	104,435,363,467	95

FINANCIAL HIGHLIGHTS: PRIOR YEAR COMPARATIVE ANALYSIS (CASH BASIS)

	DETAILS	ACTUAL 2021	ACTUAL 2020	PERCENTAGE CHANGE (%)
	REVENUE	₦	₦	
1	RECURRENT REVENUE	77,479,015,351	82,653,493,809	(6)
2	CAPITAL RECEIPTS	18,525,701,807	4,602,418,948	303
	TOTAL REVENUE	96,004,717,159	87,255,912,757	10
	EXPENDITURE			
1	RECURRENT EXPENDITURE	63,953,776,060	56,738,106,073	13
2	CAPITAL EXPENDITURE	40,481,587,406	29,647,320,109	37
	TOTAL EXPENDITURE	104,435,363,467	86,385,426,182	21

PROGRAMME FOR RESULT (P for R)

MDAs	2021			2020		
	PERSONNEL N	OVERHEADS N	TOTAL N	PERSONNEL N	OVERHEADS N	TOTAL N
MINISTRY OF FINANCE	80,297,415.54	8,188,032,386.89	8,268,329,802.43	44,251,686.90	77,613,000.00	121,864,686.90
MINISTRY OF BUDGET	77,606,265.99	239,676,500.00	317,282,765.99	36,218,754.80	84,170,000.00	120,388,754.80
STATE INTERNAL REVENUE	189,379,368.50	256,973,431.62	446,352,800.12	82,106,926.49	94,076,203.42	176,183,129.91
ACCOUNTANT GENERAL	157,720,904.84	173,125,682.31	330,846,587.15	70,499,959.09	40,299,168.00	110,799,127.09
TOTAL	505,003,954.87	8,857,808,000.82	9,362,811,955.69	233,077,327.28	296,158,371.42	529,235,698.70

SFTAS RECIEPTS

DETAILS	2021 N	2020 N
SFTAS GRANTS	3,441,320,000.00	7,430,000,000.00
TOTAL	3,441,320,000.00	7,430,000,000.00