

1.0 INTRODUCTION

The Accounts of the Government of Ekiti State, Nigeria for the year ended 31st December, 2019 have been audited under my direction in accordance with section 125 (2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Section 26 (2) of Ekiti State Audit Law (No 11) of 2014.

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 to ensure that the Financial Statements fairly reflect the true financial position of Government and its operations in accordance with the provisions of 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 the Federal Republic of Nigeria, 1999 (as amended) and Section 26 (2) of Ekiti State Audit Law (No 11) of 2014.

An audit in this context involves the examination on a test basis, of evidence relevant to the amounts 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 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

I have audited the Accounts of the Government of Ekiti State of Nigeria as at 31st December, 2019 as set out in Annexure I containing Ekiti State Financial Statements in accordance with Section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Section 26 (2) of Ekiti State Audit Law (No 11) of 2014.

1.5 BASIS OF OPINION:

The Audit was conducted in accordance with International Standards on Auditing and Generally Accepted Public Sector and INTOSAI Auditing Standards.

These standards require that I comply with ethical requirements, plan and perform the audit to obtain reasonable assurance that the Financial Statements are free from material misstatements whether due to fraud or error. I also evaluated the overall adequacy of the presentation of information in the Financial Statements.

In the course of the Audit, I have obtained all the information and explanation that to the best of my knowledge and belief were necessary for the purpose of the audit and I believe that the audit evidence I obtained is sufficient and appropriate to provide a basis for independent opinion.

Ekiti State Government initiated accrual basis IPSAS on 1st January, 2017 and elected to adopt transitional exemptions in IPSAS 33 that allows it apply deemed cost and a transitional period of up to three years. As a result of adopting 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 IPSASs. These financial statements are therefore referred to as the third transitional IPSAS financial statements of Ekiti State Government.

1.6 OPINION:

In my opinion the Financial Statements which include Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flow and Statement of Change in Net Assets / Equity as at 31st December, 2019 with supporting Notes, give a true and fair view of the state of affairs and financial position of the Government of Ekiti State for the fiscal year ended on that date subject to the observations and comments in the other parts of this report.



Daniel A. Kayode (FCNA,FCFIP,FCTI)
FRC/2014/ANAN/00000010277
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 2019 was One Hundred and Twenty-Nine Billion, Nine Hundred and Twenty-Four Million, Four Hundred and Seventy-Two Thousand, One Hundred and Thirty-Five Naira and One kobo (N129,924,472,135.01) only.

The Approved budget for the year under review was a balanced budget just like the 2018 budget.

Both the projected revenue and expenditure showed increase of N21,386,399,321.49 (or approximately 19.71%) over the budgeted figure of N108,538,072,813.52 for the year 2018.

The actual revenue recorded for the budget year was N88,824,002,461.14 while actual expenditure was N84,615,420,776.93 with a resultant aggregate surplus of N4,208,581,684.21. The revenue and expenditure achieved a performance level of 68.37% and 65.13% respectively in the budget year as against 70.68% and 72.60% achieved in the previous year.

The issue of over ambitiousness in the budgeted revenue which made revenue target far from being realistic raised in the previous audit reports would appear not to have been addressed in the current year.

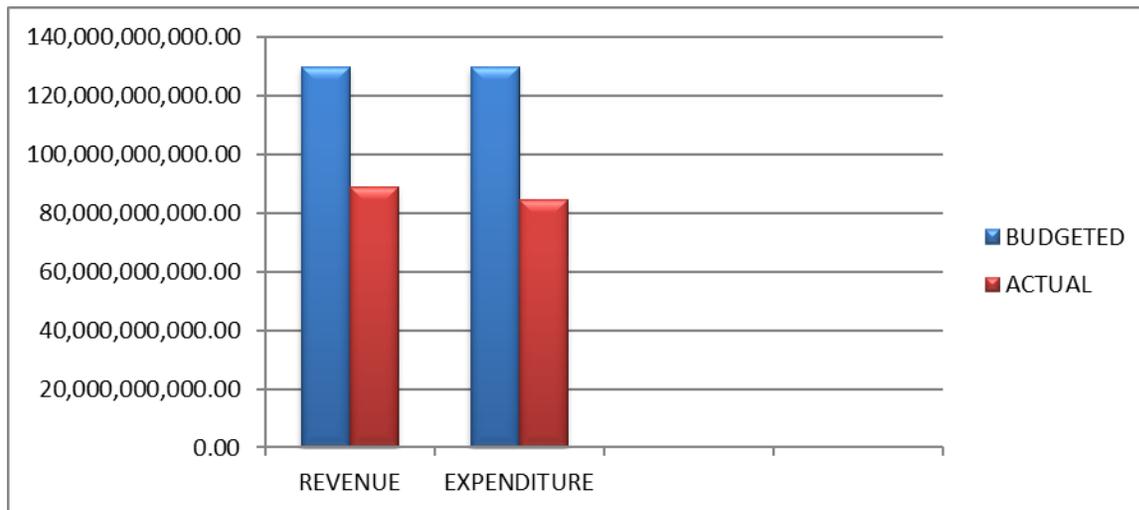
Audit observed that deviation from total budgeted revenue increased from 29.32% recorded in 2018 to 31.63% in 2019 and deviation from total budgeted expenditure increased significantly from 27.40% in 2018 to 37.87% in the current year.

Now that the State Government had keyed into SFTAS program, she would continue to loose fund allocated for this Disbursement Linked Result if realistic revenue and expenditure targets are not set in the budget.

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-turn of 37.87% achieved in this year was already higher than 25% target for the year.

The budget performance is shown below:

2.1 BAR CHART SHOWING THE 2019 BUDGET PERFORMANCE:



2.2 REVENUE PROFILE AT A GLANCE

RECURRENT RECEIPTS	ESTIMATE 2019 N	ACTUAL 2019 N	PERFORMANCE %
Government Share of FAAC	41,941,731,901.95	36,817,362,983.09	87.78
Other Statutory Revenue (FAAC)	8,940,000,000.00	1,547,410,167.24	17.31
Government Share of VAT	12,729,768,186.85	11,044,201,911.03	86.76
IGR	17,322,679,356.54	15,374,717,873.60	88.76
Other Recurrent Receipts	16,260,563,037.57	17,165,963,002.57	105.57
TOTAL RECURRENT RECEIPTS	97,194,742,482.91	81,949,655,937.53	84.32
Capital Receipts	32,729,729,652.10	6,874,346,523.61	21.01
TOTAL	129,924,472,135.01	88,824,002,461.14	68.37

Source: Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2019.

2.3 RECURRENT REVENUE BUDGET

From the above analysis the sum of N97,194,742,482.19 which represents 74.80% of the aggregate estimated receipts was envisaged from Recurrent receipts while the sum of N32,729,729,652.10 representing 25.20% was proposed to be received from Capital Receipts.

The actual Recurrent revenue received in 2019 was N81,949,655,937.53. This represents 84.32% performance level and a recurrent revenue variance of 15.68%. This was higher than 78.11% performance level achieved in year 2018. The amount collected in 2019 increased significantly by N15,230,600,181.35 (or approximately 22.83%) when compared with its corresponding figure of N66,719,055,756.18 for the year 2018.

The analytical review of the actual Recurrent revenue of N81,949,655,937.53 as stated above showed that the Government share of FAAC recorded a budget performance of 87.78% with a variance of 12.22%, Other Statutory Revenue (FAAC) had a budget performance of 17.31% and a variance of 82.69% and Value Added Tax put up a budget performance of 86.76% and a variance of 13.24%. The Internally Generated Revenue attained a performance level of 88.76% and a variance of 13.24% while Other Recurrent receipts recorded 5.57% increase above the Budgeted figure.

2.4 RECOMMENDATION:

The Budget Department should consider all relevant factors before projecting figures for all the revenue sources in this category. Most especially, Ecological Fund, Excess Crude Oil and Paris Club Refund with zero and near zero budget performance in the current year. This is necessary to avoid opportunistic revenue projection and thus save the Government from the derailment of developmental programmes planned for implementation.

2.5 CAPITAL RECEIPTS:

The actual Capital Receipts recorded for the year under review was N6,874,346,523.61 as against N32,729,729,652.10 projected translating to an unimpressive 21.01% budget performance and a decrease of 22.23% when compared with 43.24% attained in the preceding year.

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

- (i) Foreign Loans (Drawn downs) – N6,174,346,523.61 and (ii) Domestic Loan (Budget Support Facility) – N700,000,000.00.

The Capital Receipts Budget would appear over-ambitious in the current year.

The same error highlighted in 2018 Auditor-General's Report was repeated in this year. Revenues originally budgeted as Capital Receipts were later re-classified as Recurrent receipts in IPSAS compliant budget thereby reducing the budgeted Capital Receipts from N51,288,052,689.67 to N32,729,729,652.10.

2.6 RECOMMENDATIONS:

- (i) The Budget Officers should strictly adhere to IPSAS compliant budget template to avoid classification error during budget preparation .
- (ii) There is need for investment strategy capable of boosting the Capital Receipts for rapid economic growth and development.

2.7 ACTUAL REVENUE COMPARISON BETWEEN 2018 AND 2019.

S/N	REVENUE	ACTUAL 2018 N	ACTUAL 2019 N	DIFFERENCE N	PERCENTAGE DIFFERENCES %
1	Government Share of FAAC	38,019,908,660.69	36,817,362,983.09	(1,202,545,677.60)	(3.16)
2	Other Statutory Receipts	6,009,175,979.60	1,547,410,167.24	(4,461,765,812.36)	(74.25)
3	Government Share of VAT	10,214,624,926.44	11,044,201,911.03	829,576,984.59	8.13
4	IGR	11,949,154,857.67	15,374,717,873.60	3,425,563,015.93	28.67
5	Other Receipts (Draw Down)	9,709,551,141.08	6,174,346,523.61	(3,535,204,617.47)	(36.41)
6	Internal Loan	287,500,000.00	700,000,000.00	412,500,000.00	143.48
7	Aid and Grants	54,468,950.00	16,011,005,128.12	15,956,536,178.12	29,294.74

8	Sundry Receipts	471,722,381.81	1,154,957,874.45	683,235,492.64	144.84
	TOTAL	76,716,106,897.29	88,824,002,461.14	12,107,895,563.85	15.79

SOURCE: Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2019.

From the above analysis, the aggregate revenue received in 2019 increased significantly by 15.79% when compared with 2018. In the current year, the aggregate revenue received was N88,824,002,461.14 as against N76,716,106,897.29 received in the preceding year.

The Government Share of FAAC (Statutory Allocation) reduced slightly by 3.16% from N38,019,908,660.69 in year 2018 to N36,817,362,983.09 in year 2019.

Other Statutory Receipts decreased sharply by N4,461,765,812.36 (or approximately 74.25%) from N6,009,175,979.60 in year 2018 to N1,547,410,167.24 in the current year. Audit observed that the receipt from Paris Club Refund which had previously been reported under this revenue head has now been moved to Sundry Receipts in the current year.

The Value Added Tax recorded an increase of 8.13% in the year. On the overall, the State received the sum of N49,408,975,061.36 from the Federation Account in the year as against N54,243,709,566.73 received in 2018 translating to a decrease of N4,834,734,505.37 (or approximately 8.92%)

The Internally Generated Revenue had a significant increase of 28.67% and Sundry Receipts increased from N471,722,381.81 to N1,154,957,874.45 giving rise to a remarkable increase of 144.84%. The increase was due to the following receipts recorded under this revenue head in the year (i) Paris Club Refund- N600,000,000.00 and (ii) TSA sweeping – N316,965,834.48.

Other Receipts which were drawn downs from Foreign Loan fell drastically from N9,709,551,141.08 in year 2018 to N6,174,346,523.61 in year 2019. The Internal Loan had a significant increase of 148.48% from year 2018 figure of N287,500,000.00 to N700,000,000.00 (being Budget Support Facility) in year 2019.

The most remarkable increase recorded in the year was from Aids and Grants which rose astronomically from N54,468,950.00 in the preceding year to N16,011,005,128.12 in the current year translating to 29,294.74% increase. The performance was largely due to two major grants received in the year (i) UBEC/SUBEB – N7,693,222,260.49 and (ii) Refund on Road – N7,924,651,848.76.

2.8 COMPARATIVE ANALYSIS OF INTERNALLY GENERATED REVENUE PERFORMANCE FOR YEAR 2018 AND 2019

S/N	REVENUE DESCRIPTION	ESTIMATE 2019	ACTUAL 2019	BUDGET PERFORMANCE	ACTUAL 2018	ACTUAL DIFFERENCE A-B
		N	(A) N	%	(B) N	N
1	Pay – As – You Earn	6,703,502,588.50	4,684,413,496.25	69.88	4,193,406,349.50	491,007,146.75
2	Direct Assessment	415,689,440.69	303,892,108.94	73.11	163,583,025.97	140,309,082.97
3	Development Levy	130,902,364.77	162,236,830.89	123.94	21,941,922.74	140,294,908.15
4	Community Development Levy	-	-	-	79,337,887.67	(79,337,887.67)
5	Capital Gain Tax	(4,496,173.47)	1,510,206.04	-	166,803.80	1,343,402.24
6	Withholding Tax	381,644,927.22	528,451,410.79	138.47	261,827,810.78	266,623,600.01
7	Back Duty Assessment	-	-	-	-	-
8	Tax Audit	70,000,000.00	1,735,165,096.69	2,478.81	79,582,914.86	1,655,582,181.83
9	Pool Bettings	5,938,392.01	5,855,000.00	98.60	-	5,855,000.00

10	Stamp Duties	23,753,568.04	17,627,243.89	74.21	-	17,627,243.89
11	Sub Total (Taxes) (A)	7,726,935,197.76	7,439,151,393.49	96.28	4,799,846,715.32	2,639,304,678.17
12	Fees	5,318,208,665.75	4,464,505,602.13	83.95	1,045,264,627.02	3,419,240,975.11
13	Fines	2,272,279,976.86	769,605,929.34	33.87	-	769,605,929.34
14	Licences	127,258,942.70	202,390,149.21	159.04	158,264,674.81	44,125,474.40
15	Sales	288,705,987.73	198,079,738.98	68.61	65,996,569.75	132,083,169.23
16	Earnings	1,507,898,181.45	870,851,354.53	57.76	-	870,851,354.53
17	Rent on Govt. Buildings	8,208,658.65	277,000.00	3.38	105,754,510.00	(105,477,510.00)
18	Rent on Land & other General	73,183,835.64	24,377,562.65	33.31	8,071,395.04	16,306,167.61
19	Investment Income	-	1,304,432,815.40	-	57,704,169.57	1,246,728,645.83
20	Others (Reimbursement&Misc)	-	-	-	1,297,547.98	(1,297,547.98)
21	Bank Interest	-	101,046,327.87	-	-	101,046,327.87
22	Sub Total (Non Taxes) (B)	9,595,744,248.78	7,935,566,480.11	82.70	1,442,353,494.17	6,493,212,985.94
23	Unserviceable asset	-	-	-	-	-
24	Legal Fees	-	-	-	-	-
25	Parastatals and Tertiary Institutions	-	-	-	5,706,954,648.18	(5,706,954,648.18)
	TOTAL (A+B)	17,322,679,356.54	15,374,717,873.60	88.76	11,949,154,857.67	3,425,563,015.93
	IGR Retained by Parastatals and Tertiary Institutions	-	-	-	(5,649,442,542.31)	-
	NET IGR	-	-	-	6,299,712,315.36	-
	IGR TO TOTAL REVENUE %		17.31%		15.58%	
	IGR TO PERSONNEL COST %		86.81%		67.18%	
	IGR TO RECURRENT EXPENDITURE %		22.62%		17.88%	

	IGR TO TOTAL EXPENDITURE %		18.17%		15.17%	
--	----------------------------	--	--------	--	--------	--

SOURCE: Financial Reports of Accountant-General, Ekiti State for the year ended 31st December, 2019.

From the above analysis, the IGR collected in year 2019 was N15,374,717,873.60 which showed a significant increase of N3,425,563,015.93 (or approximately 28.67%) when compared with its corresponding figure of N11,949,154,857.67 for the year 2018.

This year increase of N3,425,563,015.93 was observed to be the highest when compared with N1,064,417,745.00, ~~N1,077,460,735.13~~, ~~N2,432,741,819.54~~ and ~~N47,300,813.35~~ recorded in years 2015, 2016, 2017 and 2018 respectively, suggesting far more effort in Internal Revenue generation.

Despite the impressive result, the IGR budget performance declined from 91.32% recorded in year 2018 to 88.76% in year 2019 showing a more ambitious IGR budget in the year. The IGR to Total Revenue percentage increased from 15.58% in the previous year to 17.31% in the current year.

It was observed that the IGR of Parastatals and Tertiary Institutions was not reported separately in the current year Financial Report as it was the practice in the past. Hence, there was no calculation of IGR retained and Net IGR for the current year.

Further analysis showed that most Revenue Heads recorded significant increases while others showed shortfall. The budget performance of IGR heads ranged from far above budget for some heads to as low as 3.38% for others. Worthy of

note was incredible performance of 2,478.81% achieved by Tax Audit. This was as a result of Tax audit carried out on Federal Parastatals in States from which the sum of N1,722,107,994.29 was released to Ekiti State.

However, improvement should be made in some revenue heads with poor performance as stated in (a) & (b) below:

- a) Low Performing Revenue Sources: Fines, Rent on Government Buildings and Rent on Land & Other General had a below average performance of 33.87%, 3.38% and 33.31% respectively.
- b) Revenue sources performance that fell below last year performance: As shown in the table, (3) Three Revenue Heads were in this category with the highest reduction of ₦105,477,510.00 from Rent on Government Buildings.
- c) Revenue Sources with no Receipts: Community Development Levy, Back Duty Assessment, Unserviceable Assets and Legal Fees.
- d) Direct Assessment which represent Tax Revenue from the Informal Sector achieved a better performance of 4.09% of the Total Tax Revenue collected in year 2019 when compared with 3.41% recorded in year 2018. The amounts collected increased by N140,309,082.97 when compared with 2018 figure. As usual, PAYE contributed the largest share of the Total Tax Revenue in the year. It had 69.88% budget performance and 62.97% contribution to Total Tax Revenue in the year. This was a reduced performance when compared with 105.36% and 87.37% achieved respectively in 2018.

It would appear that the Internal Revenue Service is not desirous of improvement in the revenue generated from the informal sector. It seemed inconceivable that the 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 from the sector. There is no way to expect a brilliant performance from the informal sector without an accurate and robust data.

- (e) The Non-Tax Revenue which represent IGR of MDAS, Parastatals and Tertiary Institutions collected in the year amounted to N7,935,566,480.11 with a budget performance of 83%. This was an increase of N786,258,337.76 (or approximately 11.00%) when compared with 2018 figure of N7,149,308,142.35. The uncollected revenue under this category was N1,660,177,768.67.

However, the following were observed on Revenue performance of MDAS in the year:

- (i) Few MDAS were able to meet or exceeded their revenue targets for the year.
- (ii) There were MDAS with total budgeted Revenue of N389,010,533.60 that reported no revenue for the year.
- (iii) Allocation of revenue targets to MDAS was arbitrary.
In the current year, N500,000,000.00 was allocated to Ministry of Education as revenue to be collected from development levies for Secondary Schools when education levies had been abolished in the State since October, 2018.

There is the need to investigate why so many MDAS were unable to meet their revenue targets and some could not even generate any revenue in the current year with a view to identifying the factors responsible and actions being taken to safeguard against recurrence in the future.

Audit observed that some private schools in the State still owed the Annual Renewal fees as at 31st December, 2019. No record of this and other arrears of revenue were found in the 2019 Financial Statements. This was contrary to the position stated by Audit in previous Auditor-General's Reports that revenue uncollected as at the close of Financial year should be recognised in the Financial Statements as required by IPSAS Accrual provisions. The Internal Revenue Service must brace up to face the challenges of revenue reporting under IPSAS accrual basis.

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

Also, the revenues collected in the current year were reported using the old revenue codes contrary to the advice given in the 2018 Auditor-General's Report that template for recording of revenue should comply with National Chart of Accounts approved codes.

The IGR to Personnel Cost, Recurrent Expenditure and Total expenditures were calculated to be 86.81%, 22.62% and 18.17% 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. 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. 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.
- 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.
- 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/N	REVENUE SOURCES	MDAS	BUDGETED AMOUNT N	ACTUAL RECEIPT N
1	Fees	Integration & Intergovernmental Relation	-	2,560,000.00
2	Fees	State House of Assembly	-	1,100,000.00
3	Fees	House of Assembly Service Commission	-	120,000.00
4	Fees	SIEC	-	143,270.00
5	Fees	Agricultural Development Programme	-	60,000.00
6	Fees	Fountain Agric Marketing Agency	-	60,000.00
7	Fees	Ministry of Finance	-	51,000.00
8	Fees	Ministry of Environment	-	190,000.00
9	Fines	Ministry of Commerce, Industries & Co-operatives	-	540,000.00
10	Sales	Cabinet and Special Services	-	28,095.00
11	Sales	Electricity Board	-	11,340.00
12	Sales	State Universal Basic Education Board	-	366,135.00
13	Earnings	Ministry of Justice	-	900,500.00
14	Rent on Lands & Others	Public Works Corporation	-	661,520.00
15	Rent on Lands & Others	Ministry of Land Housing and Urban Development	-	126,000.00

16	Investment Income	Accountant –General	-	1,304,432,815.40
17	Interest Earned	Accountant –General	-	101,046,327.87
	TOTAL			1,412,397,003.27

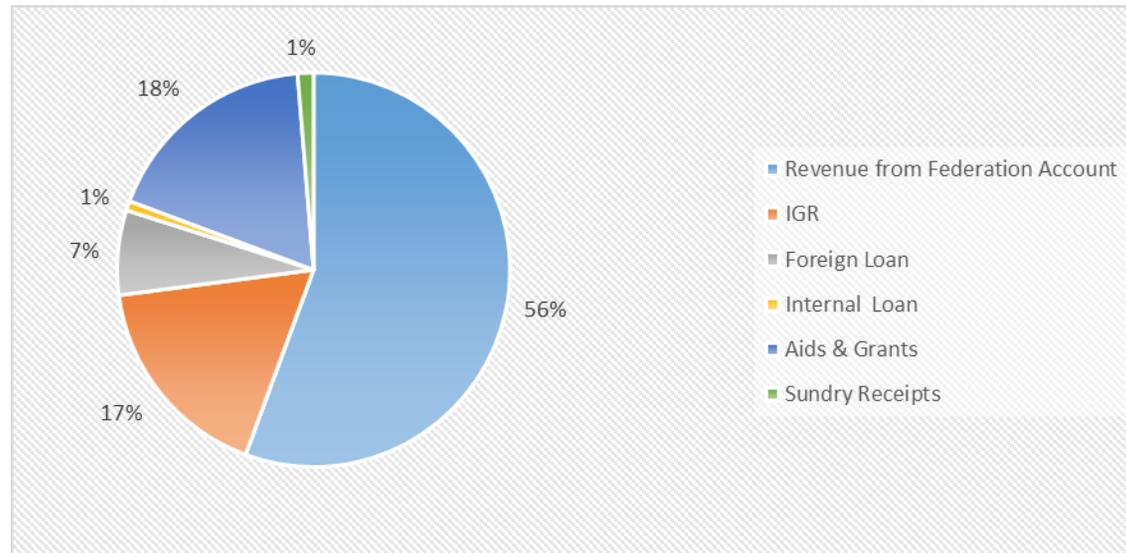
SOURCE: Financial Reports of the Accountant-General, Ekiti-State for the year ended 31st December, 2019.

The analysis above showed a sum of N1,412,397,003.27 of unbudgeted revenue in the current year .

It was reported in 2018 Auditor-General’s Report that the balance of N1,254,432,000.00 on Bond Sinking Fund was due to the State Government as a result of completion of payment of N20 Billion in September, 2019. This fact was also reported in 2018 Financial Report of Accountant-General. Despite all these, no budget provision was made for the amount. The Ministry of Finance and Accountant-General’s Office could not claim ignorance of this. It should be noted that it is a serious infraction of the provisions of the Constitution to spend unappropriated revenue.

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

2.10 PIE CHART ANALYSIS OF 2019 TOTAL REVENUE BUDGET



The pie chart above depicts the revenue profile of the State for the current financial year. As revealed by the chart, 7.73% of the aggregate revenue was generated through Loan (6.95% External and 0.78% Internal). This was a slight reduction when compared with 13.03% recorded in 2018. The Internally Generated Revenue contributed 17.31% to the aggregate revenue translating to a marginal increase of 1.04% over 16.27% achieved in the preceding year. The contribution from Federation Account to the total revenue reduced significantly from 70.70% in year 2018 to 55.63% in the current year

The upward trend recorded by this revenue for the past five years came to a halt in the year thereby 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:

- (i) **Economic Master Plan:** The State needs a long term plan that would be actualised through short term plans. This must contain a comprehensive economic strategy with stated goals and clearly defined targets to achieve these plans. The plan should be held sacrosanct by successive Governments, as this is imperative for rapid economic development.

- (ii) There is a need for a programme to drive massive agricultural revolution which would increase the revenue generated by the State, create employment opportunities and provide raw materials for industrial development in the State. The State should make efforts to revive and modernize the production of Igbemo rice.
- (iii) There is a need for public – private sectors collaboration to drive sustainable development and growth in the State. Policies that will encourage a robust environment for increased private sector investment and developments of Small and Medium Scale Industries should be initiated.
- (iv) It is high time to call on wealthy indigenes and elites to come home to support the ongoing developmental efforts of the Government. The citing of Afe Babalola University in the State has improved the social and economic status of the State
- (v) Proactive steps should be taken to draw more Federal parastatals and viable economic organisations to the State to shore up the Tax Revenue in the State.
- (vi) The Government should exploit the solid minerals deposits in the State. With the right Policies and Investments in the Solid Mineral Sector, it could be turn around for wealth and job creation.
- (vii) There is need to focus on property taxes to help improve revenue in a fair manner.
- (viii) Establishment of an Independent Power Plant in the State to improve on the power supply would actually serve as a catalyst for industrial growth and economic development in the State.

3.00 THE EXPENDITURE PROFILE FOR 2019

EXPENDITURE	ESTIMATE 2019	ACTUAL 2019	PERFORMANCE
	₦	₦	%
Recurrent Expenditure	78,636,419,445.34	67,974,563,118.44	86.45
Capital Expenditure	51,288,052,689.67	16,640,857,658.49	32.45
TOTAL	129,924,472,135.01	84,615,420,776.93	65.13

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2019.

From the analysis above, the aggregate expenditure projection for the year under review was N129,924,472,135.01 as against N108,538,072,813.43 budgeted for the year 2018 thus resulting to a remarkable increase of N21,386,399,321.58 or 19.71% over the preceding year's budget.

However, the sum of N84,615,420,776.93 was actually expended in the year translating to a budget performance of 65.13% which was the lowest when compared with 89.76%, 79.89% and 72.60% achieved in years 2016, 2017 and 2018 respectively. The expenditure budget for the year would appear over-ambitious with a variance of 34.87%.

3.1 RECURRENT EXPENDITURE

The recurrent expenditure proposed for the year was N78,636,419,445.34 representing 60.53% of total expenditure budget which was an increase of N3,832,465,502.32 or 5.13% over the previous year's figure of N74,803,953,943.02.

The actual recurrent expenditure incurred in 2019 was N67,974,563,118.44 translating to 86.45% of budget performance. It was observed that the actual recurrent expenditure was 76.53% of actual total revenue and 82.95% of actual recurrent receipts for the year under review.

The details of recurrent expenditure are given below:

S/N	DETAILS OF EXPENDITURE	APPROVED BUDGET 2019	ACTUAL EXPENDITURE 2019	VARIANCE/ EXCESS	PERFORMANCE
		N	N	N	%
1	Personnel Cost	20,241,336,413.81	17,710,602,035.92	2,530,734,377.89	87.50
2	Social Benefits	7,125,823,247.75	7,833,857,167.14	(708,033,919.39)	109.94
3	Overhead Cost	23,719,317,280.11	20,647,912,136.86	3,071,405,143.25	87.06

4	Grants to Parastatals	20,064,275,319.44	12,098,236,341.96	7,966,038,977.48	60.30
5	Public Debt Charges and Repayment of Loans	7,485,667,184.23	9,532,450,733.11	(2,046,783,548.88)	127.35
6	Expenditure Financed by Aids and Grants	-	-	-	-
7	Financial Cost	-	151,504,703.45	(151,504,703.45)	-
	TOTAL	78,636,419,445.34	67,974,563,118.44	10,661,856,326.90	86.4

SOURCE: - Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2019.

3.2 ACTUAL RECURRENT EXPENDITURE COMPARISON BETWEEN 2018 AND 2019.

S/N	DETAILS OF EXPENDITURE	ACTUAL 2018 N	ACTUAL 2019 N	DIFFERENCE N	% DIFFERENCE
1	Personnel Cost	17,787,575,735.50	17,710,602,035.92	(76,973,699.58)	(0.44)
2	Social Benefits	7,493,094,654.36	7,833,857,167.14	340,762,512.78	4.55
3	Overhead Cost	2,520,605,780.40	20,647,912,136.86	5,884,849,907.74	39.87
	Transfer to other funds	{ 12,242,456,448.72	-	-	
4	Grants to Parastatals	14,308,928,927.37	12,098,236,341.96	(2,210,692,585.41)	(15.45)
5	Public Debt Charges	5,132,032,984.49	6,087,568,669.32	955,535,684.83	18.62
6	Repayment of Loans: Foreign	423,196,344.28	795,978,143.83	372,781,799.55	88.09
	Local Bank	1,518,796,315.34	950,279,857.74	(568,516,457.60)	(37.44)
	Bond	4,804,267,272.12	713,107,680.07	(4,091,159,592.05)	(85.16)
	FGN Bond	270,049,872.21	312,935,708.10	42,885,835.89	15.88
	Bailout	272,012,693.81	238,891,583.77	(33,121,110.04)	12.18

	Budget Support Fund	-	433,689,090.28	433,689,090.28	0
7	Expenditure Financed by Aids and Grants	54,468,950.00	-	(54,468,950,.00)	(100)
8	Financial Cost	-	151,504,703.45	151,504,703.45	0
	TOTAL	66,827,485,978.50	67,974,563,118.44	1,147,077,139.94	1.72

SOURCE:- Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2019.

From the above analysis, the actual Recurrent Expenditure in the year had a minimal increase of N1,147,077,139.94 (or approximately 1.72%) when compared with year 2018 figure.

In the current year, the overhead cost recorded the highest increase of N5,884,849,907.74. In 2018, it was N14,763,062,229.12 (Transfer to other funds + Overhead cost) which increased to N20,647,912,136.86 in 2019.

It must be noted here that the Transfer to other funds head of expenditure had been scrapped as earlier recommended by Audit and all the items of expenditure had now been transferred to Overhead Cost head of expenditure in consonance with National Charts of Accounts (NCOA).

It was observed by Audit that the Contingency Fund was responsible for 52.52% of the actual Overhead Cost in the year. Some of the expenditure items recorded increase ranging from 4.55% to 88.09% while others recorded decrease ranging from 0.44% to 85.16%.

3.3.0 SECTORAL PERFORMANCE:

The over-all indices of the recurrent expenditure 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/N	SECTOR	BUDGET ₦	ACTUAL ₦	PERFORMANCE %
1	Administrative Sector	7,299,501,474.73	5,497,541,300.06	75.31
2	Economic Sector	13,439,307,231.87	12,837,356,684.80	95.52
3	Law and Justice Sector	383,004,757.82	113,010,988.00	29.51
4	Regional Sector	1,428,312.96	1,080,000.00	75.62
5	Social Sector	2,596,075,502.73	2,198,923,164.00	84.70
	TOTAL	23,719,317,280.11	20,647,912,146.86	87.05

SOURCE: - Financial Reports of the Accountant-General, Ekiti-State for the year ended 31st December, 2019.

From the Sectoral analysis of the Overhead Costs above, all sectors had above average performance except Law & Justice Sector which recorded 29.51% However, only two Sectors-Administrative and Economic Sectors accounted for 88.80% (or N18,334,897,984.86) of the actual overhead costs of N20,647,912,136.86 for the year.

Two MDAS, Government House & Protocol from Administrative Sector and Ministry of Finance where Contingency Fund of GAD was domiciled from Economic Sector, incurred the sums of N2,779,608,750.00 (or 50.56% of the sector's overhead costs) and N11,650,453,699.47 (or 90.76% of the Sector's Overhead Costs) respectively as overhead costs for the year. On the whole, the two MDAS incurred the sum of N14,430,062,449.47 (or approximately 70%) of actual total overhead cost for the year.

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.

It was observed that overhead costs totalling N1,314,262,479.22 were not allocated to any sector in the 2019 Financial Report as they were just grouped under 'Others'. This error alone could defeat the objective of sectoral reporting and the benefits derivable from such by GPFS users. The Accountant-General's Office should take note of this in the future.

The overall performance percentage increased remarkably from 69.85% recorded in the previous year to 87.05% in the current year

3.4 CAPITAL EXPENDITURE.

	BUDGET 2019	ACTUAL 2019	PERFORMANCE
	N	N	%
CAPITAL EXPENDITURE	51,288,052,689.67	16,640,857,658.49	32.45
TOTAL	51,288,052,689.67	16,640,857,658.49	32.45

SOURCE: - Financial Reports of the Accountant-General, Ekiti-State for the year ended 31st December, 2019.

The sum of N51,288,052,689.67 was proposed as capital expenditure for the year representing 39.48% of the total budgeted expenditure. The figure was far above the 2018 projected capital expenditure of N33,734,118,870.41 translating to an increase of N17,553,933,819.26 (or approximately 52.04%)

The actual capital expenditure for the year stood at N16,640,857,658.49 giving rise to 32.45% budget performance, 18.74% of total revenue collected, 242.08% of actual Capital Receipts and 19.67% of actual total expenditure for the year.

In the current year, the budgeted Capital Expenditure to Recurrent Expenditure ratio was approximately 1: 1.5 while the actual ratio recorded in the year was 1:4. It could be inferred from this actual result that the budget was not executed as planned.

Audit observed that 2019 capital budget was a deficit budget with a projected revenue of N32,729,729,652.10 and proposed expenditure of N51,288,052,689.67. It is incredible to just leave this huge deficit figure without any explanation on means of financing it. This implied that developmental programmes and projects worth over N18 Billion were conceptualised and projected for in the budget without any fund allocated for their execution. Budget is a planning tool and we plan not to fail.

3.4.1 CAPITAL EXPENDITURE PERFORMANCE ON SECTORAL BASIS FOR 2019.

S/N	SECTOR	BUDGET ₦	ACTUAL ₦	PERFORMANCE %
1	<u>ADMINISTRATIVE SECTOR</u> Administration	10,508,276,430.03	2,112,204,761.20	20.10
2	<u>ECONOMIC SECTOR</u> Agriculture, Emergency, Infrastructure, Lands and Housing	28,911,887,409.64	13,233,511,996.70	45.77
3	<u>LAW AND JUSTICE SECTOR</u> Law and Justice Sector	775,188,000.00	-	0
4	<u>REGIONAL SECTOR</u> Regional Sector	-	-	-
5	<u>SOCIAL SECTOR</u> Education, Health, Information and Environments.	11,092,700,850.00	1,295,140,900.59	11.68
	TOTAL	51,288,052,689.67	16,640,857,658.49	32.45

SOURCE:- Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2019.

It could be deduced from the above that overall performance of capital expenditure of 32.45% would appear too low. It reduced slightly when compared with 35.47% recorded for year 2018. None of the sectors had above average performance level in the year.

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 attainment of higher performance levels in the capital expenditure or infrastructural spending. The percentage of Capital Expenditure to Total Revenue of 18.74% for the year would appear too low to stimulate the desired economic growth.

Improper classification of capital expenditure incurred into appropriate sectors was observed in the year just like the previous years. The sectorial performance of the capital expenditure in 2019 accounts would appear misleading. It is the responsibility of Accountant-General to ensure that accounting information presented in the Financial Statements are true. Therefore, this error should be avoided in the subsequent Financial Reports.

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

Audit scrutiny during the year under review showed that both capital and recurrent expenditure were not distributed as planned in the budget. Some Ministries, Departments and Agencies were starved of 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. However, some were able to access over and above their budgetary provisions.

3.5.1 MDAS WITH ABYSMALLY LOW EXPENDITURE PROFILE

(a) SALARIES AND WAGES

S/N	ADMIN CODE	MINISTRY/DEPARTMENT/AGENCY	BUDGET 2019 ₦	ACTUAL 2019 ₦	BUDGET VARIANCE ₦	PERFORMANCE %
1	011113200100	INTEGRATION & INTER-GOVERNMENTAL AFFAIR	18,338,382.48	2,894,597.33	15,443,785.15	16
2	022000800300	EKITI STATE SIGNAGE AND ADVERTISEMENT (IRS)	2,445,047.19	344,643.66	2,100,403.52	14

(b) OVERHEAD COST

S/N	HEAD	MINISTRY/DEPARTMENT/AGENCY	BUDGET 2019 ₦	ACTUAL 2019 ₦	BUDGET VARIANCE ₦	PERFORMANCE %
1	11100200103	OFFICE OF THE SPECIAL ADVISER, NATIONAL ASSEMBLY	4,800,000.00	600,000.00	4,200,000.00	13
2	023800100200	SPECIAL ASSISTANCE DEVELOPMENT MATTERS	3,000,000.00	300,000.00	2,700,000.00	10
3	01102100300	SPECIAL ADVICER FEDERAL MATTERS	19,250,000.00	500,000.00	18,750,000.00	3
4	011102100400	SPECIAL ASSISTANTPROTOCOL	3,600,000.00	300,000.00	3,300,000.00	8
5	011111300300	OFFICE OF SPECIAL ASSISTANT ON ECONOMIC MATTERS	6,000,000.00	1,000,000.00	5,000,000.00	17
6	011100300200	OFFICE OF ECONOMIC PRESAVATION AND GENERAL ENFORSMENT	3,000,000.00	550,000.00	2,450,000.00	18
7	011102100201	MAINTAINANCE OF LAISON OFFICE ABUJA STAFF QUARTERS	1,500,000.00	300,000.00	1,200,000.00	20
8	011103800100	MINISTRY OF REGONAL DEVELOPMENT AND SPECIAL DUITIES	70,000,000.00	2,650,000.00	67,350,000.00	4
9	011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	61,489,438.56	12,340,000.00	49,149,438.56	20
10	011200400100	MINISTRY OF INFORMATION	259,761,043.17	37,478,657.53	222,282,385.64	14

11	022700100200	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	703,777,275.18	3,322,000.00	700,455,275.18	0.48
12	22700100100	OFFICE OF LABOUR RELATIONS	30,100,000.00	3,954,974.00	26,145,026.00	13
13	023305100200	MINERAL RESOURCES AND ENVIRONMENTAL COMMITTEE	7,500,000.00	1,700,000.00	5,800,000.00	23
14	023800100500	DEVELOPMENT PLANNING AND STRATEGY COMMITTEE (MB&EP)	1,749,513.82	425,000.00	1,324,513.82	24
15	023800100600	ECONOMIC DEVELOPMENT COUNCIL (MB&EP)	8,000,000.00	900,000.00	7,100,000.00	11
16	023800400200	SUSTAINABLE DEVELOPMENT GOALS (SDG) OFFICE	252,090,260.80	11,538,620.37	240,551,640.43	5
17	025000100100	FISCAL RESPONSIBILITY COMMISSION	15,967,535.98	2,400,000.00	13,567,535.98	15
18	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	79,826,501.29	13,339,675.00	66,486,826.29	17
19	0022200100300	SOCIAL INVESTMENT COORDINATING OFFICE	6,000,000.00	1,000,000.00	5,000,000.00	17
20	022200100400	SPECIAL ADVISER ON INVESTMENT	6,000,000.00	1,000,000.00	5,000,000.00	17
21	021500100200	RAAMP	24,500,000.00	1,050,000.00	23,450,000.00	4
22	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	393,515,854.18	20,509,625.00	373,006,229.18	5
23	051705600100	STATE SCHOLARSHIP BOARD	202,469,494.14	1,762,000.00	200,707,494.14	1
24	051705600200	EDUCATION TRUST (ENDOWMENT) FUND	6,985,391.19	1,440,000.00	5,545,391.14	21
25	052100100100	MINISTRY OF HEALTH	80,435,328.06	11,769,000.00	68,666,328.06	15
26	052110200100	HOSPITAL MANAGEMENT BOARD	76,351,303.96	1,200,000.00	75,151,303.96	2
27	032600700200	NEWLY CREATED MDAs	28,758,711.10	2,008,000.00	26,750,711.10	7
28	032600700200	OFFICE OF PUBLIC DEFENDER	10,017,134.79	1,800,000.00	8,217,134.79	18

(c) CAPITAL RELEASES TO MINISTRIES/DEPARTMENTS/AGENCIES

S/N	HEAD	MINISTRY/DEPARTMENT/AGENCY	BUDGET 2019 ₦	ACTUAL 2019 ₦	BUDGET VARIANCE ₦	PERFORMAN CE %
1	011101300100	OFFICE OF STATE SECRETARY TO STATE GOVERNMENT (SSG)	20,000,000.00	2,807,000.00	17,193,000.00	14
2	011111300100	GOVERNMENT HOUSE & PROTOCOL	2,070,000,000.00	407,866,786.20	1,662,133,213.80	20
3	012300100100	MINISTRY OF INFORMATION	206,102,500.00	19,077,500.00	187,025,000.00	9
4	012300300100	BROCADCASTING SERVICE OF EKITI STATE	141,000,000.00	14,875,000.00	126,125,000.00	11
5	014700100100	CIVIL SERVICE COMMISSION	18,000,000.00	2,216,500.00	15,783,500.00	12
7	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	1,738,671,429.00	169,110,365.55	1,569,561,063.45	10
8	021502100200	SCHOOL AGRICULTURE AND ENTERPRISE	60,300,000.00	14,756,000.00	45,544,000.00	24
9	021511000100	FOUNTAIN AGRIC MARKETING AGENCY	28,211,375.04	2,915,000.00	25,296,375.04	10
10	022000700100	OFFICE OF ACCOUNTANT-GENERAL	425,000,000.00	24,221,500.00	400,778,500.00	6
11	22000800100	INTERNAL REVENUE SERVICE	450,000,000.00	8,786,500.00	441,213,500.00	2
12	022200100500	EKITI STATE ENTERPRISES DEVELOPMENT AGENCY	90,296,293.65	1,000,000.00	89,296,293.65	1
13	022700100200	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	125,000,000.00	790,000.00	124,210,000.00	1
14	022800700100	BUREAU OF INFORMATION COMMUNICATION AND TECHNOLOGY (ICT)	200,000,000.00	35,166,945.07	164,833,054.93	18
15	023100300100	EKITI STATE ELECTRICITY BOARD	1,181,000,000.00	215,768,255.44	965,231,744.56	18
16		PUBLIC WORKS CORPORATION (EKROMA)	400,000,000.00	96,194,895.16	303,805,104.84	24
17	023400200100	OFFICE OF SURVEYOR GENERAL OF THE STATE	115,000,000.00	21,741,220.00	93,258,780.00	19
18	023800100100	MNISTRY OF BUDGET AND ECONOMIC PLANNING	6,983,835,230.75	227,154,217	6,756,681,013.75	3
19	023800400100	BUREAU OF STATISTICS	80,000,000.00	8,489,000.00	71,511,000.00	11

20	025000100100	FISCAL RESPONSIBILITY COMMISSION	20,000,000.00	955,000.00	19,045,000.00	5
21	025301000100	STATE HOUSING CORPORATION	100,000,000.00	4,950,000.00	95,050,000.00	5
22	026100100100	MINISTRY OF PUBLIC UTILITIES	70,000,000.00	1,940,229.00	68,059,771.00	3
23		EKITI STATE FOR DISABILITY AFFAIRS	56,000,000.00	2,619,000.00	53,381,000.00	5
24	051700100100	MINISTRY OF EDUCATION SCIENCE AND TECHNOLOGY	2,759,000,000.00	95,187,758.37	2,663,812,241.63	3
25	051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	858,711,850.00	51,031,578.95	807,680,271.05	6
26	051700800100	EKITI STATE LIBRARY BOARD	21,000,000.00	500,000.00	20,500,000.00	2
27	051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	1,511,000,000.00	72,715,122.96	1,438,284,877.04	5
28	052705500200	AGENCY FOR ADULT AND NON FORMAL EDUCATION	50,000,000.00	2,890,000.00	47,110,000.00	6
29	052100100100	MINISTRY OF HEALTH	2,300,000,000.00	320,638,497.27	1,979,361,502.73	14
30		STATE HEALTH INSURANCE SCHEME (SHIS)	307,000,000.00	17,006,300.00	289,993,700.00	6
31	052110200100	HOSPITAL MANAGEMENT BOARD	320,000,000.00	19,857,515.99	300,142,484.01	6
32	0505100100100	MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	248,000,000.00	11,141,280.00	236,858,720.00	4
33		MINISTRY OF YOUTH AND SPORT	370,000,000.00	1,500,000.00	368,500,000.00	0.41

3.5.2MDAS WITH BUDGETARY PROVISION WITHOUT ANY RELEASE THROUGHOUT THE YEAR

(a) OVERHEAD COST

S/N	HEAD	MINISTRY/DEPARTMENT/AGENCY	BUDGET 2019 ₵	ACTUAL 2019 ₵	BUDGET VARIANCE ₵	PERFORMANCE %
1	011100200101	OFFICE OF THE SENIOR SPECIAL ASSISTANT (SPECIAL DUTIES)	2,000,000.00	-	2,000,000.00	0
2	011100200118	OFFICE OF PRIVATE SECRETARY TO GOVERNOR (GH&P)	414,156.47	-	414,156.47	0
3	012301300100	GOVERNMENT PRINTING PRESS	249,708.29	-	249,708.29	0
4	011111300200	STEERING COMMITTEE ON SOCIAL INVESTMENT	10,000,000.00	-	10,000,000.00	0

(b) SUBVENTION /GRANTS TO TERTIARY INSTITUTIONS & PARASTATALS

S/N	HEAD	MINISTRY/DEPARTMENT/ AGENCY	BUDGET 2019 ₵	ACTUAL 2019 ₵	BUDGET VARIANCE ₵	PERFORMA NCE %
1	053905100200	10% IGR CONTRIBUTION TO LOCAL GOVERNMENT	321,272,059.66	-	321,272,059.66	0
2	012500500100	OFFICE OF ESTABLISHMENT & TRAINING	700,000.00	-	700,000.00	0
3	012500500100	COLLEGE OF AGRIC,ISAN	125,000,000.00	-	125,000,000.00	0

(c) CAPITAL RELEASES TO MINISTRIES/DEPARTMENTS/AGENCIES

S/N	HEAD	MINISTRY/DEPARTMENT/	BUDGET 2019	ACTUAL 2019	BUDGET	PERFORM
-----	------	----------------------	-------------	-------------	--------	---------

		AGENCY	₦	₦	VARIANCE	ANCE
					₦	%
1	011100100200	OFFICE OF THE DEPUTY GOVERNOR	45,000,000.00	-	45,000,000.00	0
2	011100300100	EKITI STATE BOUNDARY COMMISSION	10,000,000.00	-	10,000,000.00	0
3	011100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	20,000,000.00	-	20,000,000.00	0
4	11101300200	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT (P&E)	1,350,000,000.00	-	1,350,000,000.00	0
5	011102100200	EKITI STATE LIAISON OFFICE ABUJA	140,000,000.00	-	140,000,000.00	0
6	011103500100	EKITI STATE PENSION COMMISSION	100,000,000.00	-	100,000,000.00	0
7	11103500200	PENSION TRANSITION ARRANGEMENT DEPARTMENT	25,000,000.00	-	25,000,000.00	0
8	011103700100	MUSLIM PILGRIM WELFARE BOARD	5,000,000.00	-	5,000,000.00	0
9	011103800100	CHRISTIAN PILGRIM WELFARE BOARD	7,000,000.00	-	7,000,000.00	0
10	011111300500	CABINET DEPARTMENT GOV. OFFICE	300,000,000.00	-	300,000,000.00	0
11	011200300100	HOUSE OF ASSEMBLY	357,123,654.50	-	357,123,654.50	0
12	011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	66,100,000.00	-	66,100,000.00	0
13	012301300100	GOVERNMENT PRINTING PRESS	200,000,000.00	-	200,000,000.00	0
14	012500100100	OFFICE OF THE HEAD OF SERVICE	5,000,000.00	-	5,000,000.00	0
15	012500500100	OFFICE OF ESTABLISHMENT AND TRAINING	115,450,275.53	-	115,450,275.53	0
16	014000100100	STATE AUDITOR GENERAL OFFICE	25,000,000.00	-	25,000,000.00	0
17	014000100300	OFFICE OF AUDITOR-GENERAL FOR LOCAL GOVERNMENT	66,000,000.00	-	66,000,000.00	0
18	021500100300	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMERS DEVELOPMENT	100,200,000.00	-	100,200,000.00	0
19	021510900100	FORESTRY DEPARTMENT	40,000,000.00	-	40,000,000.00	0

20	022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	320,000,000.00	-	320,000,000.00	0
21	022000600100	CENTRAL INTERNAL ADUIT OFFICE	17,000,000.00	-	17,000,000.00	0
22		MINISTRY OF REGIONAL DEV. & SPECIAL DUTIES	118,000,000.00	-	118,000,000.00	0
23		EKITI STATE SIGNAGE & ADVERTISEMENT	17,500,000.00	-	17,500,000.00	0
24	022700500100	JOB CREATION AND EMPLOYMENT AGENCY	15,000,000.00	-	15,000,000.00	0
25	022905500100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	25,000,000.00	-	25,000,000.00	0
26	023305100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	115,399,533.40	-	115,399,533.40	0
27	023600400200	BUREAU OF TOURISM ART AND CULTURE	1,016,658,622.32	-	1,016,658,622.32	0
28	025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	70,000,000.00	-	70,000,000.00	0
29	026100100200	UTILITY SERVICE DEPARTMENT	57,783,200.00	-	57,783,200.00	0
30	031800100100	THE JUDICIARY	100,100,000.00	-	100,100,000.00	0
31	031801100100	JUDICIAL SERVICE COMMISSION	200,000,000.00	-	200,000,000.00	0
32	032600100100	MINISTRY OF JUSTICE	460,088,000.00	-	460,088,000.00	0
33	032600700200	OFFICE OF PUBLIC DEFENDER	15,000,000.00	-	15,000,000.00	0
34	051701800100	COLLEGE OF EDUCATION IKERE-EKITI	300,000,000.00	-	300,000,000.00	0
35	051702100100	EKITI STATE UNIVERSITY	300,000,000.00	-	300,000,000.00	0
36	051705400100	STATE TEACHING SERVICE COMMISSION	35,000,000.00	-	35,000,000.00	0
37	051705600100	STATE SCHOLARSHIP BOARD	10,450,000.00	-	10,450,000.00	0
38	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	300,000,000.00	-	300,000,000.00	0
39	052110600100	COLLEGE OF HEALTH TECHNOLOGY	45,000,000.00	-	45,000,000.00	0
40	052111300100	CENTRAL MEDICAL STORE	58,000,000.00	-	58,000,000.00	0
41	053500100100	MINISTRY OF ENVIRONMENT	61,000,000.00	-	61,000,000.00	0

42	053905100100	EKITI STATE SPORT COUNCIL	10,000,000.00	-	10,000,000.00	0
43	0505100200100	CHIEFTANCY AFFAIRS	150,000,000.00	-	150,000,000.00	0

The tables above showed that most MDAS could not access their budgetary provisions during the period under reference. While the sum of N7,253,489,210.17 was proposed as expenditure for these MDAS, no fund was released to them throughout the Financial year. MDAS with budgetary provisions of N25,710,356,894.33 could only access N2,016,245,759.85 (or approximately 7.85%) leaving a difference of N21,447,259,711.48 which could not be accessed.

Further analysis showed that capital expenditure was the most affected by non-release or low release of fund in the current year. MDAs with capital votes of N23,323,128,678.44 in the budget got a release of N1,875,868,966.96 while those with capital provisions of N6,793,853,285.75 got no releases at all.

It is pertinent to note that capital expenditure is germane to maintaining and sustaining economic growth in the State.

The above scenarios which implied poor budget implementation stemmed from opportunistic revenue projections as wide gap between projected and actual revenue made budget implementation difficult. The State should therefore tend to a more realistic revenue projection which enhances budget credibility.

In the current year, the Ministry of Agriculture and Rural Development received the sum of N169,110,365.55 out of the Capital provision of N1,738,671,429.00 translating to a Capital Budget Performance of 10% and underspending of N1,569,561,063.45.

Audit is of the opinion that the quantum of fund invested in this sector would appear grossly inadequate to prompt the required growth. With right policies and investments in Agricultural sector, the sector might soon become the major driver of the State economy.

3.6 EXCESS EXPENDITURE BY MDAS

(a) PERSONNEL COSTS

ADMIN CODE	MINISTRY/DEPARTMENT	APPROVED ESTIMATES 2019 ₦	ACTUAL EXPENDITURE 2019 ₦	VARIANCE 2019 ₦
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL	100,039,445.61	110,591,918.01	(10,552,072.40)
022000800100	INTERNAL REVENUE SERVICE	156,741,931.00	168,512,944.10	(11,771,013.10)
023400100100	MINISTRY OF WORKS & TRANSPORT	267,106,326.23	278,005,197.17	(10,898,870.94)
011103500100	PENCOM		14,633,598.43	(14,633,598.43)
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	25,653,967.64	27,050,475.66	(1,396,508.02)
052111300100	CENTRE MEDICAL STORE	18,324,172.63	19,310,875.58	(986,702.95)
	TOTAL	567,865,843.11	618,105,008.95	(50,239,165.84)

(b) SOCIAL BENEFITS

ADMIN CODE	MINISTRY/DEPARTMENT/PARASTATALS	APPROVED ESTIMATES	ACTUAL EXPENDITURE	VARIANCE
------------	---------------------------------	--------------------	--------------------	----------

		2019	2019 (ACCRUAL)	2019
		₦	₦	₦
210301	GRATUITY	1,000,000,000.00	2,459,386,654.86	(1,459,386,654.86)
	TOTAL	1,000,000,000.00	2,459,386,654.86	(1,459,386,654.86)

(c) OVERHEAD COSTS

ADMIN CODE	MINISTRY/DEPARTMENT/PARASTATALS	APPROVED ESTIMATES 2019	ACTUAL EXPENDITURE 2019	VARIANCE 2019
		₦	₦	₦
011101300300	ECONOMIC AND PARASTATALS (P&E)	1,642,650.36	2,200,000.00	(557,349.64)
011111400100	CHIEF PRESS SECRETARY/SA .MEDIA	27,853,638.69	28,101,000.00	(247,361.31)
012300300200	BROADCASTING SERVICE OF EKITI-STATE	10,099,416.58	70,541,011.90	(60,441,595.32)
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	10,886,746,726.36	11,650,453,699.47	(763,706,973.11)
0505100100100	COMMUNITY DEVELOPMENT	739,513.87	780,000.00	(40,486.13)
052111300100	CENTRAL MEDICAL STORE	649,708.29	768,000.00	(118,291.71)
	TOTAL	10,927,731,654.15	11,752,843,711.37	(825,112,057.22)

(d) PURCHASE/CONSTRUCTION OF ASSETS

ADMIN CODE	MINISTRY/DEPARTMENT/ PARASTATALS	APPROVED ESTIMATES 2019	ACTUAL EXPENDITURE 2019	VARIANCE 2019
		₦	₦	₦
051705600200	EDUCATION TRUST FUND	6,000,000.00	14,755,515.83	(8,755,515.83)
023800400200	SUSTAINABLE DEVELOPMENT GOALS (SDG) OFFICE	50,000,000.00	247,611,810.23	(197,611,810.23)
	TOTAL	56,000,000.00	262,367,326.06	(206,367,326.06)

3.7 EXPENDITURE WITHOUT PROVISION IN THE BUDGET ESTIMATE:

(a) PERSONNEL COSTS

ADMIN CODE	MINISTRY/DEPARTMENT / PARASTATALS	APPROVED ESTIMATES 2019	ACTUAL EXPENDITURE 2019	VARIANCE 2019
		₦	₦	₦
011103500100	Pension Commissions	-	14,633,598.43	(14,633,598.43)
	TOTAL	-	14,633,598.43	(14,633,598.43)

3.8 EXCESS PERSONNEL COST:

It was observed that Six (6) MDAS recorded excess Personnel cost totalling N50,239,165.84 in the current year. This was an increase of N38,424,376.59 when compared with N11,814,789.25 reported in 2018 from only one MDA.

Necessary approvals for the above excess expenditure had not been made available to this office contrary to the provisions of section 120 (2) of the Constitution of Federal Republic of Nigeria, 1999 (as amended).

3.9 EXCESS SOCIAL BENEFITS:

The sum of N1,459,386,654.86 was observed to be Excess gratuity in the year. This resulted from adoption of IPSAS Accrual basis of Accounting where the whole Gratuity payable for the year rather than the actual Gratuity paid was taken as expenditure. The recommendation made in the previous years Auditor-General's Reports that enough Budget estimates should be made for this kind of expenditure was not implemented. The Budget Officers should take note of this in preparation of subsequent budgets.

3.10 EXCESS OVERHEAD COST:

It was observed that the actual overhead costs of some MDAS for the 2019 financial year when compared with the overhead costs budget showed an excess expenditure of N825,112,057.22. The highest extra budgetary expenditure of N763,706,973.11 was discovered from the Contingency Fund vote in the Ministry of Finance. The Ministry (Finance) which was saddled with the responsibility for vote watch and vote charge balances as a pre-requisite for generating release warrants was also involved in extra – budgetary spending.

The excess overhead cost of N60,441,595.32 reported for BSES in the year was discovered to be its retained IGR recorded in the accounts but which was not captured in the overhead estimates of the Parastatal Audit had repeatedly pointed out this error in the past Auditor-General's Reports but no definite step was taken to correct the anomaly.

Necessary approvals for the above excess expenditure had not been made available to this office contrary to the provisions of section 120 (2) of the Constitution of Federal Republic of Nigeria, 1999 (as amended).

3.11 EXCESS PURCHASE/CONSTRUCTION OF ASSETS.

Excess Capital Expenditure amounting to N206,367,326.06 was observed from 2 (Two) MDAS in the current year.

Necessary approvals for the above excess expenditure had not been made available to this office contrary to the provisions of section 120 (2) of the Constitution of Federal Republic of Nigeria, 1999 (as amended).

3.12 EXPENDITURE WITHOUT PROVISION IN THE BUDGET ESTIMATE:

There was no budget provisions for the Personnel Cost of Pension Commission amounting to N14,633,598.43 in the current year.

Necessary approvals for the above expenditure which was without provision had not been made available to this office contrary to the provisions of section 120 (2) of the Constitution of Federal Republic of Nigeria,1999 (as amended).

3.13 CONTROL OF EXPENDITURE

Expenditure control would appear to be weak during the year under reference. There were cases of excess expenditure amounting to N1,081,718,549.12 observed in various heads of expenditure of the MDAS.

These instances of extra-budgetary expenditure revealed lapses in budgetary provisions for these expenditures and lack of monitoring of budget implementation. 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 to ensure compliance with the approved budget.

4.0 REVIEW OF FINANCIAL STATEMENTS:

4.1 STATEMENT OF FINANCIAL PERFORMANCE:

The Statement of Financial Performance published for the period ended 31st December, 2019 showed a net surplus balance of N8,297,785,321.42. There was an increase of N3,959,635,752.98 when compared with 2018 net surplus balance of N4,338,149,568.44. The summary of the statements is shown below:

	2019	2018
	N	N
Total Revenue generated for the year	81,949,655,937.53	66,719,055,756.21
Total Operating Expenses	(65,864,671,114.23)	(55,970,158,587.38)
Surplus from operating activities	16,084,984,823.30	10,748,897,168.83
Total Non-Operating Expenses:	(7,787,199,501.88)	(6,410,747,600.39)
TOTAL	8,297,785,321.42	(4,338,149,568.44)

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2019.

From the above, both the revenue generated from operating activities and operating expenses increased in the current year compared with previous year's figures.

Despite my advice in 2017 & 2018 Auditor-General's Reports that classification of expenditure should strictly comply with NCOA, it was observed in the year under reference that capital expenditure amounting to N1,699,630,832.66 (included in non-operating expenses) was expensed from the Statement of Financial Performance in the year because it was expended on items which could not meet IPSAS requirement for PPE. The Budget Officers should note this for correction in 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 account (Fixed Deposit). It was observed that the number of current bank accounts maintained by the State had risen to 97 in the current year from 78 reported in the year 2018 .

From the list of Bank accounts provided in Note 17 of the 2019 Financial Report, 24 bank accounts had Nil Balances as at 31st December, 2019 while another 16 had the same balances reported for the previous year implying that no operation took place in these accounts in a year.

The Accountant-General is hereby advised to close down all these bank accounts and others that are no longer in operations to avoid their being used for any fraudulent practises by criminally minded people.

The total balance of N15,675,151,223.36 reported for the current year included reconciled cash book balances of MDAS and IGR collection Accounts balances as at 31st December, 2019 with the details shown below:

CASH AND CASH EQUIVALENTS:

	2019	2018
	N	N
Treasury Cash Balances	1,499,020,429.37	5,403,430,784.61
Cash Held by MDA'S	13,856,948,182.98	6,091,084,838.41
IGR Collection Accounts Balances	<u>319,182,611.01</u>	<u>456,722,338.89</u>
TOTAL	<u>15,675,151,223.36</u>	<u>11,951,237,961.91</u>

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2019.

From the analysis above, there was an increase of N3,723,913,261.45 in this year figure when compared with previous year's figure. No call account (Fixed Deposit) balance was observed at the end of the current financial year.

In the current year, the sum of N101,046,327.87 was earned as Interest on Fixed Deposit thereby confirming the assertions made earlier by Audit that sizeable income could be earned when part of cash balances are properly invested rather than just keeping it.

4.2.4 RECEIVABLES

The total receivables as at 31st December, 2019 stood at N4,818,021,953.78 as stated below.

	2019	2018
	N	N
Wema Shares	47,558,636.74	48,386,883.92
Advances (Car and Housing Loans)	3,194,056, 709.30	3,298,618,060.67
Local Government (Bail out)	1,494,181,607.32	692,198,850.89
Overpayment to NUWSRP-3	82,225,000.42	-
	<u>4,818,021,953.78</u>	<u>4,039,203,795.48</u>

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2019.

From the above analysis, there was an increase of N778,818,158.30 in the current year figure when compared with previous year's figure. In the year under reference, interest receivable on Local Government Bailout Loan amounting to N896,352,215.87 was recognised.

The Office of Accountant-General should recover the sum of N82,225,000.42 from NUWSRP-3 being over-deduction of the State counterpart fund to the project by FAAC. Also, the practice of recognising repayments from WEMA Shares and Local Government Bailout as revenue should be discontinued. Such repayments should only be used to reduce the appropriate receivables.

4.2.5 NON-CURRENT ASSETS:

4.2.6 INVESTMENT

Two (2) Investments with total value of N1,255,244,342.00 were recognised in the current financial year. 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.

Audit observed that Investment in quoted companies were not part of Investment reported in the current year. Since all assets of the State Government had to be recognised, this class of assets should not be exempted.

4.2.7 BOND SINKING FUND

The Bond sinking fund account balance as at 31st December, 2019 stood at N360,674,000.00 as against N1,596,112,000.00 reported in 2018. It was observed in the year that outstanding balance of N1,254,432,000.00 which was due to the State from the Bond Sinking Fund account (1st tranche) had been transferred to the account of the State Government and reported as Investment income in the current year.

The details are as shown below:

	2019	2019
DETAILS INFLOWS:	SECOND TRANCHE N	TOTAL N
Receipt from State Government	7,274,518,000.00	7,274,518,000.00
Investment Income	158,761,000.00	158,761,000.00
TOTAL INFLOW	7,433,279,000.00	7,433,279,000.00
OUTFLOWS		
Payment to Bond Holders	6,963,913,000.00	6,963,913,000.00
Consultants Fee	5,726,000.00	5,726,000.00
Registrars Fees	2,258,000.00	2,258,000.00

Management Fees	19,407,000.00	19,407,000.00
Trusteeship Fees	78,752,000.00	78,752,000.00
Reimbursable Fees	2,450,000.00	2,450,000.00
Bank Charges and Courier	99,000.00	99,000.00
TOTAL OUTFLOW	7,072,605,000.00	7,072,605,000.00
BALANCE	360,674,000.00	360,674,000.00

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2019.

4.2.8 FIXED ASSETS:

4.2.9 (PROPERTY, PLANT AND EQUIPMENT)

The total cost of Fixed Assets (PPE) as at 31st December, 2019 was N157,395,813,545.82 with details shown below:

	N
Balance as at 1 st January, 2019	19,183,354,071.65
Assets procured and recognised in 2019	7,498,565,952.33
2018 WIP transferred to Fixed Assets schedule in 2019	-
Government Assets Recognised in 2019	130,713,893,521.84
Total cost of Fixed Assets as at 31/12/19	<u>157,395,813,545.82</u>

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2019.

From the above analysis, the astronomical increase in the total cost of Fixed Assets from N19,183,354,071.65 reported in 2018 to N157,395,813,545.13 in the current year was largely due to the recognition of Government assets with total costs of N130,713,893,521.84 and accumulated depreciation of N32,729,260,806.31. However, due to COVID-19 PANDEMIC, Audit had not been able to verify the assets recognized as at the time of writing this report.

The Net Book Value of Assets (PPE) as at 31st December, 2019 was N116,090,801,226.82 after Accumulated Depreciation of N41,305,012,319.00 was charged on the assets.

The cost of Fixed Assets (PPE) classified as Work In-Progress as at 31st December, 2019 was N41,611,833,704.09 with details shown below:

	N
Work-in-Progress as at 1st January, 2019	1,577,074,209.00
Work-in –Progress added during the year	7,442,660,873.50
Work-in-Progress recognised in the year	32,592,098,621.59
TOTAL	<u>41,611,833,704.09</u>

The Work-In-Progress recognised during the year were the various on-going road projects in the State which had not been recognised in the Financial Statements since adoption of IPSAS accrual basis on 1st of January, 2017.

Audit had not sighted the register of Government Holdings of Fixed Assets maintained in line with the requirements of IPSAS Accrual which is expected to include information on their historical cost or deemed cost, usage and age. The Agency in—charge of Government Assets should make this available for verifications.

4.2.10 INVESTMENT PROPERTY

The total value of Investment Properties recognised in the year under review stood at N14,385,850,000.00 and the Net Book value as at 31st December, 2019 was N13,666,557,500.00 after Annual Depreciation of N719,292,500.00 was charged.

4.2.11 LIABILITIES:

4.2.12 CURRENT LIABILITIES:

The total Current Liabilities of the State Government as at 31st December, 2019 was N23,447,652,791.14. This was a slight decrease of N869,577,998.59 (or approximately 3.58%) when compared with N24,317,230,789.73 reported in the previous year. The details of the current liabilities are as shown below:

	2019 N	2018 N
Unremitted Deductions (Salaries)	-	1,767,651,852.18
Unremitted Taxes (FIRS) payables	-	143,278,818.21
Salaries and other Staff claims	4,977,800,451.35	4,104,952,070.05
Pension	1,312,646,424.74	1,206,843,078.92
Gratuities	13,280,043,708.31	12,967,804,712.10
10% Contributory Pension Scheme	-	78,901,417.12
Judgement Debt	1,079,768,735.28	-
Contractors Arrears	2,797,393,471.46	-
Grants/Subventions	-	4,047,798,841.15
TOTAL	<u>23,447,652,791.14</u>	<u>24,317,230,789.73</u>

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2019.

It would appear that there was a communication gap between the DMO (Ekiti) and Office of the State Accountant-General as debt figures included in DMO report were not forwarded to the Accountant-General's Office and some debt figures

in the Financial Report were not in DMO's report. This caused an adjustment of N1,339,590,258.72 to be made on payables in the current year.

The two offices must work closely together so as to have a correct and fair figure for the State debt stock.

4.2.11 NON-CURRENT LIABILITIES:

The total Non-Current Liabilities (Long Term Borrowings) of the State Government as at 31st December, 2019 was N86,779,019,931.49 as against N88,101,923,330.15 recorded in year 2018 translating to a decrease of N1,322,903,398.66 (or approximately 1.51%). The details is as follows:

	2019	2018
	N	N
FOREIGN LOAN	31,508,779,063.32	30,034,529,853.59
DOMESTIC LOAN	55,270,240,868.17	58,067,393,479.56
	<u>86,779,019,931.49</u>	<u>88,101,923,330.15</u>

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2019.

4.2.12 DOMESTIC LOAN:

In the period under reference, the total Internal Loan obtained by the State was N700,000,000.00 as against N287,500,000.00 procured in 2018.

During the same period the sum of N7,706,760,436.63 was paid as Domestic Loans as follows:

S/N	NAME OF LOAN	PRINCIPAL REPAYMENT N	INTEREST PAYMENT N	TOTAL PAYMENT N
1	FGN Bonds	312,935,708.10	2,664,908,113.25	2,977,843,821.35
2	Bailout	238,891,583.77	797,853,522.64	1,036,745,106.41
3	Bond Proceeds	713,107,680.07	516,388,320.05	1,229,496,000.12
4	Access Excess Crude Account	250,279,857.74	829,452,343.03	1,079,732,200.77
5	Budget Support Fund	433,689,090.28	249,254,217.70	682,943,307.98
6	UBEC 2012/2015	700,000,000.00	-	700,000,000.00
	TOTAL	2,648,903,919.96	5,057,856,516.67	7,706,760,436.63

SOURCE: Financial Reports of the Accountant-General, Ekiti State for the year ended 31st December, 2019.

4.2.13 FOREIGN LOAN

The Foreign Loan draw down of the State Government in the year under review amounted to N6,174,346,523.61 showing a significant decrease of N3,535,204,617.47 (or approximately 36.41%) when compared with 2018 corresponding figure of N9,709,551,141.08. Similar to the previous year, the largest draw down of N4,754,450,000.00 (or approximately 77.01%) was received for 3rd National Urban Water Sector Reform Project.

In the same period, the sum of N1,033,737,849.14 was repayment made on Foreign Loan out of which N795,978,143.83 was principal repayment and the balance of N237,759,705.31 was Interest on loan.

The closing balance of foreign loan as at 31st December, 2019 was \$102,969,866.22, when converted at official rate of N306/\$ amounted to N31,508,779,063.32 which was recognised in the year.

It was observed that the difference between the recognised balance (N31,508,779,063.32) and the balance

showed by the accounts (N35,412,898,233.37) amounting to N3,904,119,170.05 was treated as prior – year overstatement of Foreign Debt and charged to the Statement of Changes in Net Assets/Equity to correct errors made in previous years.

It must be noted that not all the Foreign Debts of the State Government had so far been recognised in the Financial Statements. Only those that were listed in the DMO document from Abuja were recognised. The DMO (Ekiti) should maintain the full records of all the Foreign Loans procured by the State Government.

The total Loan Repayment (Internal & External) made in the year under review was N8,740,498,285.77. 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 126% as at 31st December, 2019. This was a reduction of 20% when compared with 2018 figure of 146%.

Other Debt Ratios are:

- (i) Ratio of Capital Expenditure to Debt Service in the Current year was 1: 0.53
- (ii) Ratio of Debt Service to Total Revenue in the year was 1:10
- (iii) Loan Repayment to Total Expenditure 10.33%

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 if the State Government continues to rely heavily on debt instruments for the financing of the State's Infrastructural needs then the debt burden of the State may reach unbearable state.

5.0 SUBMISSION OF APPROPRIATION ACCOUNTS BY MINISTRIES, DEPARTMENTS AND AGENCIES

The number of MDAS that rendered their Appropriation Accounts reduced from 57 (Fifty-Seven) in previous year to 48 (Forty –Eight) in the current year. The number of MDAS that submitted before the due date of 31st March, 2020 decreased from 55 (Fifty-Five) in 2018 to unimpressive figure of 34 (Thirty-Four) in the year under review.

The attention of the Accounting Officers of MDAS are hereby drawn to the provisions of sections 35 (4) of Audit Law (No 11) of 2014 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 State Finances Office of the Ministry of Finance should act accordingly on this observation.

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

5.1 SUBMISSION OF YEAR 2019 ANNUAL APPROPRIATION ACCOUNT.

S/NO	MDA'S	DATE
1	COUNCIL FOR ARTS AND CULTURE	10-01-2020
2	EKITI FISCAL RESPONSIBILITY COMMISSION	14-01-2020
3	EKITI STATE INDEPENDENT ELECTORAL COMMISSION	14-01-2020
4	EKITI STATE LIBRARY BOARD	16-01-2020
5	DIRECTORATE OF INFORMATION & COMMUNICATION TECHNOLOGY	17-01-2020
6	EKITI STATE INTERNAL REVENUE SERVICE	21-01-2020
7	OFFICE OF THE PUBLIC DEFENDER	21-01-2020
8	OFFICE OF THE STATE AUDITOR-GENERAL	21-01-2020

9	JOB CREATION & EMPLOYMENT AGENCY	21-01-2020
10	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	22-01-2020
11	URBAN RENEWAL AGENCY	23-01-2020
12	MINISTRY OF BUDGET & ECONOMIC PLANNING	23-01-2020
13	AGRICULTURAL DEVELOPMENT PROGRAMME	27-01-2020
14	EKI6TI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	27-01-2020
15	BUREAU OF CHIEFTAINCY AFFAIRS	27-01-2020
16	SCHOLARSHIP BOARD	28-01-2020
17	BUREAU OF PUBLIC PROCUREMENT (BPP)	30-01-2020
18	OFFICE OF THE DEPUTY GOVERNOR	03-02-2020
19	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	03-02-2020
20	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS (ICANS BOARD)	05-02-2020
21	CABINET AND SPECIAL SERVICES	05-02-2020
22	CHRISTIAN PILGRIMS WELFARE BOARD	05-02-2020
23	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS	06-02-2020
24	EKITI STATE HOUSE OF ASSEMBLY	07-02-2020
25	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	07-02-2020
26	EKITI STATE WASTE MANAGEMENT AUTHORITY	11-02-2020
27	STATE BUREAU OF STATISTICS	12-02-2020

28	MINISTRY OF ENVIRONMENT	12-02-2020
29	ENVIRONMENTAL PROTECTION AGENCY	18-02-2020
30	OFFICES OF THE STATE AUDITOR-GENERAL FOR LOCAL GOVERNMENT	13-02-2020
31	HOSPITAL MANAGEMENT BOARD	19-02-2020
32	OFFICE OF THE ACCOUNTANT-GENERAL	26-02-2020
33	MINISTRY OF FINANCE	02-03-2020
34	MINISTRY OF WORKS AND TRANSPORTATION	04-03-2020
35	MINISTRY OF INFRASTRUCTURE & PUBLIC UTILITIES	20-14-2020
36	EKITI STATE MICRO FINANCE & ENTERPRICES DEVELOPMENT AGENCY	21-14-2020
37	EKITI STATE WATER CORPORATION	21-04-2020
38	CIVIL SERVICE COMMISSION	21-04-2020
39	AGENCY FOR ADULTS & NON-FORMAL EDUCATION	23-04-2020
40	OFFICE OF THE GOVERNOR	11-05-2020
41	MINISTRY OF REGIONAL DEVELOPMENT & SPECIAL DUTIES	11-05-2020
42	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	13-05-2020
43	MINISTRY OF JUSTICE	15-05-2020
44	MINISTRY OF AGRIC & RURAL DEVELOPMENT	15-05-2020
45	MINERAL RESOURCES DEVELOPMENT AGENCY	15-05-2020

46	MINISTRY OF LOCAL GOVERNMENT & COMMUNITY DEVELOPMENT	19-05-2020
47	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT	20-05-2020
48	MINISTRY OF YOUTH & SPORTS DEVELOPMENT	22-05-2020

5.2 OBSERVATIONS ON APPROPRIATION ACCOUNTS SUBMITTED BY MDAS

- (1) The appropriation accounts submitted by the MDAS to this office were prepared with old Revenue and Expenditure codes which were at variance with codes in IPSAS Compliant budget.
- (2) It was observed 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
- (3) Audit observed that DVEA books were not properly maintained by most of the MDAS. It was discovered in some cases that the figures in the DVEA books were completely different from the figure reported in the Appropriation accounts submitted to this office.
- (4) Audit verification of Appropriation Accounts of MDAS was partly affected by COVID-19 Pandemic as a result of the restriction placed on movements which covered most of the audit period.

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 check on the field Officers for monitoring of their performance as some of them had narrowed their roles to fund disbursement to the detriment of other crucial roles.

6.0 CERTIFICATION OF TERMINAL BENEFITS (PENSIONS AND GRATUITIES)

In accordance with Pension Act, 652 files 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:

MONTHS	NO OF FILES PROCESSED	PENSION N	GRATUITY N
JANUARY	62	55,943,595.99	184,248,150.35
FEBRUARY	68	73,077,873.43	253,305,590.16
MARCH	48	33,202,841.55	114,095,917.64
APRIL	43	42,594,841.91	150,792,951.89
MAY	65	63,540,783.63	206,812,402.30
JUNE	37	42,516,720.87	144,492,052.74
JULY	58	59,307,616.00	189,052,828.91
AUGUST	100	93,816,401.33	303,561,402.83
SEPTEMBER	57	48,232,312.18	176,689,904.56
OCTOBER	56	51,353,354.67	178,558,082.60
NOVEMBER	25	29,707,559.61	91,635,939.51
DECEMBER	33	29,808,773.40	109,569,228.11
GRAND TOTAL	652	623,102,674.57	2,102,814,451.60

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, 2020. The 2019 Financial Statements were the third and the last transitional accrual IPSAS Financial Statements of the State.

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

(1) STATEMENT OF DECLARATION.

The State Government would have to make an explicit and unreserved statement about its full compliance with accrual basis IPSAS effect from 1st January, 2020.

(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 in the current year had not been put into use by the office.

(3) PARTICIPATORY ROLES FOR MDAS.

The Director of Finance of each MDA should be made to prepare a complete set of Financial Statements at the MDA 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)** Government should revisit and ensure full completion of 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) NEGATIVE PROJECTION IN THE BUDGET.

The sum of -N4,496,173.47 was projected as revenue from Capital Gain Tax in the year. This would appear strange in Budgeting unless the Ministry has justification for this.

The IPSAS compliant software developed for the Ministry should have in-built mechanism to identify and correct this type of error.

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

The excess expenditure on Gratuity was N782,760,544.41, N1,765,021,112.11 and N1,459,386,654.86 for years 2017, 2018 and 2019 respectively. However, it was observed by Audit that the excess expenditure recorded was a direct consequence of inadequate provisions in the budgets.

It should be noted that Gratuity and Pension due for the year are to be recognised as expenditure and not actual payment under IPSAS accrual basis. Therefore, adequate provisions should be made for it in the budget based on data submitted by PTAD.

(3) RECURRENT AND CAPITAL RECEIPTS.

Audit observed that the sums of N51,288,052,689.67 and N40,748,554.40 were stated as Capital Receipts in Overview of 2019 Revised Estimates and IPSAS 2019 Revised Estimate respectively. The two documents emanated from the Ministry of Budget, Economic Planning and Service Delivery. Revenue totalling N10,539,563,135.18 which had earlier been classified as Capital Receipts were later re-classified as Recurrent Receipts. The same error which was pointed out in 2018 Auditor-General's Reports gave rise to a Capital Budget deficit in the current year.

It must be noted that it is not in all cases that Recurrent receipts should be equal to Recurrent Expenditure. Once the revenue are properly classified based on IPSAS compliant Budget template, the excess of Recurrent receipts over Recurrent expenditure should be transferred to Capital Development Fund Receipts. The Economic Code for such transfer is 1401 in the National Chart of Accounts.

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:

In the current year, it was observed that Capital Expenditures were classified based on old National Chart of Accounts Codes in the budget. However, in the Revised National Chart of Accounts (NCOA), some of the old Expenditure Codes have been removed to accommodate new realities in line with Accrual Basis of Accounting.

The aftermath effect of the misclassification in the year under review was Capital Expenditure amounting to N1,699,630,832.66 which could not meet IPSAS requirement for PPE was 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 2019 IPSAS BUDGET DOCUMENT:

Audit observed late release of year 2019 published IPSAS Budget to the MDAS which negatively affected most of end-of –the-year financial returns to the offices of Accountant-General and Auditor-General . The 2019 published budget documents were distributed to the MDAS in January, 2020 after so many of them would have completed their accounting records.

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 PSE shall recognised 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 through which 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 EXECUTION OF CAPITAL PROJECT.

It is gradually becoming the norm for vote for a particular project/programme to be resident in a Ministry and for the execution of the project /programme to be carried out by another Ministry that was not involved in the defence of the project/programme in the House of Assembly.

It was observed that in some cases, the cost of the project/ programme was not recorded in the DVEA of the two MDAS. Example of such was Ministry of Investment, Trade and Industries.

Audit is of the opinion that the capacity to execute a project should be well considered at the budget preparation stage and not at the point of execution. The practice is a subtle way of votes redistribution.

7.6.1 RECOMMENDATION:

The budget should be implemented as passed by the House of Assembly.

7.7 ENGAGEMENT OF REVENUE CONSULTANT ON REVENUE GENERATION.

The Management of Internal Revenue Service engaged a Revenue Consultant to boost the revenue profile of the State in the year under review. The Consultant was to be paid a monthly fee of 15% of the IGR realised over and above the base of N500,000,000.00.

Audit observed that the bulk of IGR collection on which the commission paid to the consultant was calculated came from PAYE and WHT which ordinarily required no efforts of a consultant to collect.

From the available data, the total IGR collected for 8 months (on which the consultant commission was calculated) was N4,651,321,858.64 out of which the sum of N3,383,790,386.38 was contributed by PAYE and WHT. (PAYE – N2,967,301,663.15 and WHT – N416,488,723.23)

Audit is of the opinion that PAYE and WHT should not be included in the baseline for calculating the commission payable to Revenue Consultant as doing this only brought business gain to the consultant at the expense of State Government.

In as much as the services of consultants could not be ruled out in few cases, effort should be made on the part of Government to equip revenue generating departments to be able to carry out effectively the required activities of revenue drive.

Also, the idea of consultants owning the data generated in the course of doing their work should be jettisoned as this is detrimental to Government effort in revenue generation.

7.7.1 RECOMMENDATION:

Remuneration to Revenue Consultants should only be made a function of their marginal contribution so that Government would obtain value for money expended on their services.

7.8 CONTINGENCY FUND

Contingency fund is a reserve of money set aside to cover possible unforeseen future expenses. The Contingency Fund Vote in the State was approved for similar purpose.

However, in the current year there was inappropriate expenditure made from the Contingency Fund. Some expenditure which were supposed to be met from other regular votes in the budget like monthly Imprest of SSA, conduct of promotion of some Senior Civil Servants, monthly running grant , Travelling Allowance of S.A., and others were met from the contingency fund.

This implied that after exhaustion of votes in some expenditure Heads, the contingency fund was the succour.

7.8.1 RECOMMENDATION:

The Contingency Fund should be operated based on the constitutional provisions. (Section 123 of the Constitution of Federal Republic of Nigeria 1999, as amended)

7.9 TRANSFERS FROM LOCAL GOVERNMENT:

It was observed by Audit that revenue inflows from the SJLGA to some MDAS were excluded in the Revenue Head in 2019 accounts. The Revenue inflows were part of 1.66% 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 N98,138,183.21, N21,312,891.08 and N21,312,891.08 respectively in the year under review.

Both the revenue and expenditure were neither included in the 2019 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.

7.9.1 RECOMMENDATIONS:

- (i) The Accounting Officers of the affected MDAS should inform the Budget Ministry of these revenues in their MDAS.
- (ii) The attention of the Budget Officers is hereby drawn to these revenues to accommodate them in the budget estimates during budget preparation or budget review exercise.

7.10 REVENUE COLLECTED, RETAINED AND EXPENDED WITHOUT APPROPRIATION

It was observed that some MDAs were allowed to retain part of the revenue collected to meet their expenses. Examples of such MDAs are: (i) Ministry of Education – Examination fees, (ii) Ministry of Agriculture – Tractor Hiring fee. However, the guideline for accounting of such revenue was not issued by the Ministry of Finance, as a result, a chunk of the State IGR and services rendered were not captured in the Consolidated

Revenue Fund. The failure to properly account for such revenue and services constituted a gross understatement of facts in the Financial Statements.

7.10.1 RECOMMENDATIONS:

- (i) Proper guideline for accounting of such retained revenue should be issued by the Ministry of Finance.
- (ii) Ministry of Budget, Economic Planning and Service Delivery should ensure that both retained revenue and expenditure are captured by the Budget Estimates.

7.11 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 the sum of N8,841,593,356.95 was the amount generated as IGR. The ten percent (10%) Statutory Allocation to Local Government Councils from this amount is N884,159,335.70. There was no evidence that this amount had been released to the Local Government Councils in the State.

A query with number AQ/SJLGA/01/2019 dated 13th March, 2020 was issued to the State Accountant-General on Non-Rendition of 10% of State IGR to the State Joint Local Government Accounts for the year 2019.

In her reply to the Audit Query, the Accountant-General stated that "the subject would be adequately taken care of as soon as the State Finance improves".

7.11.1 RECOMMENDATION:

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

7.12 UNAPPROPRIATED EXPENDITURE:

WORLD BANK PROJECTS:

It was observed by Audit that the draw downs on these projects were captured in the Budget as part of Total Revenue Estimates. In the current year, the sum of N16,829,729,652.10 was projected as revenue from International Loans / Borrowing Receipt.

However, the Capital costs of the specific projects for which the loans were received were never provided for in the budget estimates. Therefore, the Capital Costs of these projects posted to Capital Costs Head of Expenditure in the Financial Statements were without or with inadequate provisions made in the budget estimates.

7.12.1 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.

7.13 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 fuel the speculation that these revenues were collected and misappropriated.

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.

7.13.1 RECOMMENDATION:

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

7.14 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'**

7.15 DISPOSAL OF UNSERVICEABLE ITEMS IN THE STATE:

My comments in 2016 Auditor-General's Report on actual number of vehicles and other items disposed at the Ekiti State House of Assembly and the sales proceed which could not be ascertained by the Audit remain unchanged. The complete report of Board of Survey from the Ekiti State House of Assembly had not been submitted to my office as at 31st December, 2019.

7.15.1 RECOMMENDATION:

- (i) The Director of Administration and Supply (DAS) of Ekiti State House of Assembly should forward a complete report of all items sold by the Board of Survey to the Ekiti State Auditor-General without further delay.

7.16 STATE INVESTMENTS:

The management of Government stock had been transferred to Fountain Holdings Limited since year 2011. The State had appointed Stock Managers to manage the Stocks on behalf of the State Government. Details of their activities are with the State Finances Department of the Ministry of Finance.

The audited Financial Statements of the Holdings had not been submitted to my office since inception and the stock was not reflected in the State's Annual Financial Statements.

7.16.1 RECOMMENDATIONS:

- (i) There is an urgent need to conduct a forensic investigation on the organization since inception.
- (ii) The Public Accounts Committee of Ekiti State House of Assembly should take a critical look at the case of Fountain Holdings for appropriate action.
- (iii) The enterprise should be repositioned to become a viable organization that will professionally manage Government investments to generate earnings and harness the economic potentials of the State for revenue enhancement and employment generation.
- (iv) The Management of the Holdings should forward the current position of the stock to the Office of the State Auditor-General for perusal.

7.17 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 has not been including unpaid furniture allowance.

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. It is suggested that the furniture allowance should be categorised as follows:

- (i) Amount owed before the inauguration of this Administration
- (ii) Furniture allowance falling due since the advent of this Administration.

Those falling due now should be paid as they fall due while those owed before this Administration should be settled as the officer retire instead of cumulating all the debts on gratuity.

In my opinion, those paid will wish the Government well and use the money to affect Ekiti State economy positively. Also the pressure on gratuity will be reduced as it is easier to pay a few officers monthly than settling the accumulated gratuities later.

7.18 REVIEW OF THE FINANCIAL ADMINISTRATION:

There is the need to review the current Financial Administration being used in the State to reflect the newly introduced Accounting standards and establishment of Central Internal Audit. It is 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 Training.

7.18.1 RECOMMENDATION:

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

7.19. PAYE TAX DEDUCTIONS:

It was observed that the State owned Tertiary Institutions have not been deducting Tax from Staff salaries in accordance with Personal Income Tax Act 2011 (PITA). This has led to a situation where Civil Servants who are less paid pay more Tax than workers in the Tertiary Institutions who are better paid. The concomitant effect is a serious shortfall in the taxes collected leading to reduced Internally Generated Revenue. By my estimates, the State stands a chance of collecting over N22 Million from Ekiti State University and over N80 Million from all Tertiary Institutions in the State monthly if PITA is correctly applied.

7.19.1 RECOMMENDATIONS:

- (i) The Ministry of Finance should issue another letter to supersede the one purportedly issued by the last Administration and which is the basis of the wrong deduction.

- (ii) PAYE Taxes should be based on PITA (2011) as amended.

7.20 ABANDONED PROJECTS:

It is worrisome to note that the underlisted projects executed by the past administrations were left abandoned and have become den for hoodlums.

- (i) Office Complex at the State Secretariat, Ado-Ekiti.
- (ii) Spare parts Market along Federal Polytechnic Road, Ado-Ekiti.
- (iii) Oduduwa Farmer's Academy, Isan.
- (iv) Transposer Boosting Stations across the State.

Apart from the economic benefits that the completion of these projects will bring to the State if completed, the avoidable cost of variation on the said projects will become a heavy burden in the nearest future, if the projects are left unattended to now.

It was noted by Audit that work had already started in some of these projects especially Office Complex at the Secretariat. Government should intensify efforts to complete the projects.

7.20.1 RECOMMENDATIONS:

- (i) It is suggested that a given percentage of the State's Annual Budget should be dedicated to attending to these un-completed projects.
- (ii) The spare parts Market along Poly road should be allocated on "complete and use basis"

7.21 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.

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

The accounts of Two Hundred and Eleven (211) Public Secondary, Technical and Special Schools for the year 2018/2019 had been checked with the necessary corrections made by this Office.

Out of Two Hundred and Eleven (211) public schools in the State, One Hundred and Three (103) schools had been audited while One Hundred and Eighty (108) schools were yet to be audited as at the time of writing this report.

Equally, accounts of Two Schools were still outstanding for 2017/2018 session.

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 ₦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 **Appendix 'B'** while **Appendix 'C'** contains the current position of the accounts of all Public Secondary Schools in the State.

7.23 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, 2018 (WIP)
2	College of Education, Ikere-Ekiti	31 st December, 2015
3	College of Health, Science & Technology, Ijero	31 st December, 2019

7.24 GOVERNMENT CORPORATIONS AND GOVERNMENT AGENCIES:

Despite my repeated comments in previous Auditor-General's Reports the accounts of the following Corporations /Agencies had not been audited:

1. Ekiti State Electricity Board
2. Fountain Holdings Ltd.
3. Ekiti State Housing Corporation

Modalities for ensuring that State Agencies audit their accounts before the Accountant-General Reports should be put in place. Each MDA should provide in its budget funds for annual auditing of its accounts.

The position of Accounts of the various Parastatals is contained in **Appendix 'D'** to this report.

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

7.25.1 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 staffs are adding value to the Office.

7.25.2 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 efficiently.

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.

My Office should be funded in equal monthly instalments once budget is approved by the House of Assembly as stated in the State Audit Law section 41(3) to guarantee some level of financial independence and as practiced by other States.

7.25.3 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 passage of Audit Bill into Law in 2014. Whatever expedient reviews that have to be carried out on the Law to allow for its full implementation should be speedily concluded. Without the full implementation of the Audit Law, the Auditor-General lacks the desired practical independence.

7.25.4 ACCOMODATION:

The present Headquarter Office can only accommodate the Directors and the Deputies. There is the need to provide accommodation for the remaining staff for convenience and efficiency.

7.25.5 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.

7.25.6 OFFICIAL CARS:

Presently, the Directors have no Official cars despite the fact that sometimes they have to attend meetings, conferences and seminars outside the State in furtherance of the performance of their official duties.

Official cars should be provided for the Directors for efficiency and effectiveness.



Daniel A. Kayode (FCNA,FCFIP,FCTI)
FRC/2014/ANAN/0000010277
Auditor-General,
Ekiti-State.

APPENDIX 'A'
DETAILS OF LOSS OF FUND AS AT 31ST DECEMBER, 2019.

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.OOluyede	No recovery
MINISTRY OF WORKS AND TRANSPORT	EK/ GL/SHLB /1	1,529,267.03	-	1,529,267.03	Mr.O.Ooluyede	No recovery
MINISTRY OF EDUCATION	EK/GL/MED/1/97	250,000.00	-	250,000.00	Mr. C. O Afolayan	Under correspondence
B.S.E.S	EK/ GL /BSES/1/2003	46,176.00	-	46,176.00	Mr OluAkerele	Under correspondence
B.S.E.S	EK/ GL /BSES/5/2003	615,000.00	-	615,000.00	Messer Martins Ayoola and Others	Full Recovery
B.S.E.S	EK/ GL /BSES/6/3002	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.Kboluwade	No recovery
ACC. GEN. OFFICE	EK/GMD/AG/6/84	2,767,901.00	-	2,755,901.00	Mr P. Adeniyi	Not fully

						recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	449,500.33	191,756.00	257,744.33	Mr. J.O Ajayi	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	723,942.66	150,000.00	573,942.66	Mr. J.O Olofin	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	284,366.89	32,000.00	252,366.89	Mr. J.O Ogunmiloye	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	361,965.51	12,000.00	349,965.51	Mr. J.A Morakinyo	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	1,105,000.00	-	1,105,000.00	Mr. P Omotoso	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	608,052.00	100,000.00	508,052.00	Mr E.T Olaiya	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	55,000.00	20,000.00	35,000.00	Mr S.A. Ojo	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	1,211,756.41	400,000.00	811,756.41	Mr.Omoloje	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	50,000.00	42,000.00	8,000.00	Mr. E. Abiodun	Not fully recovered
ACC. GEN. OFFICE	EK/GMD/AG/6/84	76,000.00	60,000.00	16,000.00	Mr. N.A Adegbaje	Not fully recovered
B.I.R	EK/GL/BIR/2006	3,417,567.72	996,000.00	2,421,509.72	Mr. S.O. Abe	Not fully recovered
GAD	EK/GLS/GAD/02/2007	10,000,000.00	-	10,000,000.00	Pastor F.I Akinluyi	No recovery
GAD	EK/GLS/GAD/03/2007	47,550,000.00	-	47,550,000.00	Pastor F.I Akinluyi	No recovery
EKROMA	EK/GL/EKROMA/1/2006	4,700,000.00	-	4,700,000.00	Mr.TayoOke	No recovery
SEPA	AQ/SEPA/02/1/18	15,600,000.00	-	15,600,000.00	Mr. Agana O.S (PM)	No Recovery

	TOTAL	107,591,555.20	206,756.00	107,384,799.20		
--	--------------	-----------------------	-------------------	-----------------------	--	--

APPENDIX '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.Abegunde	Mr.C. Owonifari	
9	Ise Comp. Snr. H/S, IseEkiti	Apr.2006-Jul.,2008	1,247,932.45	-	1,247,932.45	Mr. S. Olowolafe	Mr.S. Ekundayo	
10	OgbeseSnr. H/S, IseEkiti	Dec.2006-Jun.2008	3,029,276.47	-	3,029,276.47	Mr. O. Faturoti	Mr.M. A. Afuye	
11	Ise Comp. Jnr. H/S	Mar. 2008	27,759.61	-	27,759.61	Mr E.O.Ojo	Mr. E.M Asubiojo	
12	Akinluse Com. Snr. H/S,	Feb. – Mar. 2008	136,486.69	96,000.00	40,486.69	Mr.B.O. Alabi	Mr.Anjorin	

	IseEkiti							
13	Comm. Snr. OrunEkiti	May 2008	20,000.00	20,000.00	-	Mr.Oyebanji	Mr. S.M Faaji	
14	Comm. Ser. H/S, AyegbajuEkiti	July 2006	81,724.16	82,210.00	(484.84)	Mr. M.A Onurin	Mr.Owolabi	Rec. 31/11/06
15	Itaji Comm. Snr. Girl/S, ItajiEkiti	Apr. – Jun. 2008	300,464.08	300,000.00	464.08	Mr.Ogunleye	Mr.Odeyemi	
16	St. Augustine Com. OyeEkiti	April 2008	46,264.26		46,264.26	Mr. A.T. Ogunruku	D.O. Fashiku	
17	Unity Jnr. H/S, OgotunEkiti	Nov. 2006	23,989.24	24,000.00	(11.00)	Mr Ayeni	Mr.Ayeni	Rec. 25
18	Omoeleye Jnr. H/S, IgbaraOdoEkiti	Jun. 2008	201,000.00	202,000.00	(1,000.00)	Mr. G.A. Jegede	Mr.Akinluya	Rec
19	IlaweSnr. H/S, IlaweEkiti	May 2008	59,029.78	50,000.00	9,029.78	Mr. F.B. Babalola	Mr.Ogunleye	
20	Mary Hill Boys H/S, Ado Ekiti	Mar.2006- Mar. 2008	112,773.91		112,773.91	-	Mr R.O.Fajenbola	
21	Ikere Jnr. H/S, IkereEkiti	Jul-Dec. 2007	302,080.68	101,700.00	200,380.68	Mr.Olatunji&Mr.Olajide	Amos Kolawole	
22	A.C. Comp. Jnr. H/S, IkereEkiti (I)	Mar – Jun. 2008	482,896.89	255,140.00	227,756.89	Mrs. F.W. Anifowose	Mr H.F Balogun	
23	A.C Comp. Jnr. H/S IkereEkiti (II)	Apr. 2006 – Feb. 2008	822,451.02	-	822,451.02	Mrs. F.W. Anifowose	Mr H.F Balogun	
24	Emure Model Jnr. H/S, EmureEkiti	Mar. – May 2008	178,663..50	150,000.00	28,663.50	-	Mrs. W.O. Arinde	
25	EporoSnr. H/S, EporoEkiti	May 2008	43,510.00	60,000.00	(16,490.00)	-	Mr. E.A Oyewole	
26	IjalokeSnr. H/S, EmureEkiti	Feb. 2008	20,290.00	20,000.00	290.00	-	Mr.Ogundare	
27	St Michael's Cath. Jnr. G/S, EfonEkiti	Feb – May 2008	239,996.52	-	239,996.52		Mr.T.T. Oladeji	
28	EfonSnr. H/S, EfonEkiti	Feb-May 2008	275,880.98	275,000.00	(111.02)	Mr.Adeniyi	Mr.O. Adesola	

29	Iloro Com. Jnr. H/S, IloroEkiti	2006 L/B & Feb. 2008	37,004.44	-	37,004.44	Mr F.F. Ojo	Mr.D.O. Adeosun	
30	Ekamefa Com. Snr. H/S, Ape AraEkiti	June, 2008	60,748.38	61,000.00	(251.62)	Mr. S.A Ogunleye	Mr.J.O. Faola	
31	Odoowa Com. H/S, OdoowaEkiti	May – June 2008	199,007.17	-	199,007.17	Mr. J.O. Kolawole	Mr.I.OAflabi	
32	Ipoti Jnr. H/S, IpotiEkiti	May - June 2008	129,952.22	-	129,952.22	Chf. J.A.Ajiteru	Mr.J.O. Adeogun	
33	IpotiSnr. H/S, IpotiEkiti	June 2008	76,314.55	-	76,314.55	Mr. W.B. Ojo	Mr.L.OAgunbiade	
34	Ijanmodu Comp. H/S, IjanEkiti	Jan. 2007	25,017.02	-	25,017.02	Mr.Oguntimehin	Mrs.O.AAkinyede	
35	Aisegba Com. Jnr. H/S, AisegbaEkiti	May 2007 – Mar. 2008	1,140,074.18	189,000.00	951,074.18	Mr.Aruleba	Mr.F. Asepari	
36	Ileowuro Jnr H/S AgbadoEkiti	Jul. 2006	80,484.74	-	80,484.74	Mr. J.O. Agbebami	Mr.A. Adaramodu	
37	Ayeteju Com. Jnr. H/S, IroEkiti	Feb. – Jul. 2007	226,678.64	-	226,678.64	-	-	
38	Edu Jnr. H/S, ErioEkiti	May 2008	50,000.00	-	50,000.00	Mr.Onipede	Mrs.Omotola	
39	Edu Jnr. H/S, ErioEkiti	May 2008	18,317.39	20,000.00	(1,682.61)	Rev. E.A. Ige	Mr.W.O. Fagbamila	
40	Aramoko Jnr. H/S, Aramoko	May 2008	50.000	-	50.000	?	?	
41	OloketuyiMem. Jnr. H/S, IgbemoEkiti	Sept. 2006	16,286.71	-	16,286.71	Mrs. Awe	Mrs.R.SOjo	
42	Egirioke Jnr. H/S, IyinEkiti	Jun. 2007 – Mar. 2008	312,260.67	-	312,260.67	Elder Fadore	AdemiluaOjo	
43	Eyemote Jnr H/S, IyinEkiti	May, 2008	44,112.36	-	44,112.36	Mrs.Adewale	Mrs.Aluko	

44	Iworoko CHS, IworokoEkiti	Mar. 2008	71,916.34	-	71,916.34	Chf. Bamigboye	Mrs.Aguda	
45	Ekiti Bapt. Jnr H/S IgedeEkiti	Apr. – May 2008	300,000.00	300,000.00	-	Mrs M.A. Jegede	Adeosun	
46	AmunuSnr. H/S, OmuoEkiti	Oct. 2006 – Jan.	50,672.30	-	50,672.30	-	Mr.Fadipe	
47	Ekamefa Comp. Jnr. H/S, IlasaEkiti	May 2006, Nov. 2007 & Oct. 2008	47,362.66	-	47,362.66	Mr.Bolarinwa	J.B. Aladesuyi	
48	Obedu Com. Snr. H/S, IsinbodeEkiti	Jan. 2007 & Feb. 2008	71,880.94	-	71,880.94	Mr.Oloodoye	Mr.Odetoye	
49	OmuokeSnr. H/S, OmuoEkiti	Nov – Dec. 2006	75,262.30	-	75,262.30	-	Mr.P.S. Akeju	
	TOTAL		13,633,582.70	2,361,010.00	11,271,572.70			

APPENDIX 'C'

LIST OF AUDITED SCHOOLS FOR 2018/2019 ACADEMIC SESSION

DEPARTMENT OF OUTSTATIONS

S/N	NAME OF SCHOOLS	DATE LAST AUDITED	REMARKS
1	Muslim College Grammar Schl; Ado-Ekiti	31/8/2019	Report issued
2	OkunsusiJemiriye High Schl; Igede-Ekiti	31/8/2019	Report issued
3	Igbemo Comprehensive High Schl; Igbemo-Ekiti	31/8/2019	Report issued
4	Mary Hills Boys High Schl; Ado-Ekiti	31/8/2019	Report issued
5	Ekiti Baptist High Schl; Igede-Ekiti	31/8/2019	Report issued
6	Christ School, Ado-Ekiti	31/8/2019	Report issued
7	Awo Comm. Comp. High Schl; Awo-Ekiti	31/8/2019	Report issued
8	Aramoko District Comm. High Schl; Aramoko-Ekiti	31/8/2019	Report issued
9	Ado Comm. High Schl; Ado-Ekiti	31/8/2019	Report issued
10	Eyemote Comp. High Schl; Iyin-Ekiti	31/8/2019	Report issued
11	C.A.C. Comp. High Schl; Ado-Ekiti	31/8/2019	Report issued
12	Christ Girls High Schl; Ado-Ekiti	31/8/2019	Report issued
13	Mary Immaculate Grammar Schl; Ado-Ekiti	31/8/2019	Report issued
14	A.U.D Comp. High Schl; Ado-Ekiti	31/8/2019	Report issued
15	Are/Afao Comp. High Schl; Are Afao-Ekiti	31/8/2019	Report issued
16	Eyio Comm. High Schl; Eyio-Ekiti	31/8/2019	Report issued
17	Olaoluwa Muslim Grammar Schl; Ado-Ekiti	31/8/2019	Report issued
18	All Souls Anglican Grammar Schl; Ado-Ekiti	31/8/2019	Report issued
19	Ikingbinsin/Olorunda Comm. High Schl; Ado-Ekiti	31/8/2019	Report issued
20	Baptist Comp. High Schl; Ado-Ekiti	31/8/2019	Report issued
21	Iworoko Comm. High Schl; Iworoko-Ekiti	31/8/2019	Report issued

22	Esure Community High Schl; Esure-Ekiti	31/8/2019	Report issued
23	Egbeoba High Schl; Ikole-Ekiti	31/8/2019	Report issued
24	Ikole City College, Ikole-Ekiti	31/8/2019	Report issued
25	Holy Apostolic High Schl; Ikole-Ekiti	31/8/2019	Report issued
26	Ijeshalsu Comp. High Schl; Ijesalsu-Ekiti	31/8/2019	Report issued
27	Moba Grammar Schl; Otun-Ekiti	31/8/2019	Report issued
28	Epe Comm. High Schl; Epe-Ekit	31/8/2019	Report issued
29	Ipere Comp. High Schl; Ipere-Ekiti	31/8/2019	Report issued
30	Osun Grammar Schl; Osun-Ekiti	31/8/2019	Report issued
31	SaliuAdeoti Memorial Comp. High Schl; Otun-Ekiti	31/8/2019	Report issued
32	Ifelodun Comp. High Schl; Igogo Ekiti	31/8/2019	Report issued
33	Erinmope High Schl; Erinmope-Ekiti	31/8/2019	Report issued
34	Obalatan Commercial Grammar Schl; Ilupeju-Ekiti	31/8/2019	Report issued
35	St. Loius Grammar Schl; Ikere-Ekiti	31/8/2019	Report issued
36	Community Grammar Schl; Ise/Orun-Ekiti	31/8/2019	Report issued
37	Eleyo High Schl; Ikere-Ekiti	31/8/2019	Report issued
38	Alarelu Comp. High Schl; IgbaraOdo-Ekiti	31/8/2019	Report issued
39	United High Schl; Ilawe-Ekiti	31/8/2019	Report issued
40	Emure Model High Schl; Emure-Ekiti	31/8/2019	Report issued
41	Orija High Schl; Emure-Ekiti	31/8/2019	Report issued
42	Akinluse Comp. High Schl; Ise-Ekiti	31/8/2019	Report issued
43	Irepodun Community High Schl; Ikere-Ekiti	31/8/2019	Report issued
44	Eporo High Schl; Emure-Ekiti	31/8/2019	Report issued
45	Amoye Grammar Schl; Ikere-Ekiti	31/8/2019	Report issued
46	A.U.D Comp. High Schl; Ikere-Ekiti	31/8/2019	Report issued
47	Ijaloke Grammar Schl; Emure-Ekiti	31/8/2019	Report issued
48	Ode High Schl; Ode-Ekiti	31/8/2019	Report issued
49	Ayo Daramola Memorial Grammar Schl; Ijan-Ekiti	31/8/2019	Report issued
50	Ajolagun High Schl; Ikere-Ekiti	31/8/2019	Report issued
51	Community High Schl; IgbaraOdo	31/8/2019	Report issued

52	United Comp. High Schl; Ise-Ekiti	31/8/2019	Report issued
53	Arinjale Comp. High Schl; Ise-Ekiti	31/8/2019	Report issued
54	Obada High Schl; Oba-Ekiti	31/8/2019	Report issued
55	African Church Comp. High Schl; Ikere-Ekiti	31/8/2019	Report issued
56	Corpus Christi College; Ilawe-Ekiti	31/8/2019	Report issued
57	Ojorube Grammar Schl; Ogotun-Ekiti	31/8/2019	Report issued
58	Ilawe Grammar Schl Ilawe-Ekiti	31/8/2019	Report issued
59	Omuo Comp. High Schl; Omuo-Ekiti	31/8/2019	Report issued
60	Community Grammar Schl; Ilumoba-Ekiti	31/8/2019	Report issued
61	Omuo-Ore Secondary Schl; Omuo	31/8/2019	Report issued
62	OmuoOke Grammar Schl; OmuoOke	31/8/2019	Report issued
63	Ogbese High Schl; Ise-Ekiti	31/8/2019	Report issued
64	Ikere High Schl; Ikere-Ekiti	31/8/2019	Report issued
65	AdetunjiAjayi Secondary Schl; Ise-Ekiti	31/8/2019	Report issued
66	Ogotun United Secondary Schl; Ogotun-Ekiti	31/8/2019	Report issued
67	Annunciation School, Ikere-Ekiti	31/8/2019	Report issued
68	Omoleye Comp. High School, IgbaraOdo	31/8/2019	Report issued
69	Oniwe Comp. High Schl; Ilawe-Ekiti	31/8/2019	Report issued
70	Ekiti State Government Science College, Ayede-Ekiti	31/8/2019	Report issued
71	Ekiti State Government College, Ikere-Ekiti	31/8/2019	Report issued
72	Ekiti State Government College, Oye-Ekiti	31/8/2019	Report issued
73	Ekiti State Government College, Efon-Ekiti	31/8/2019	Report issued
74	Ekiti State Government College, Ado-Ekiti	31/8/2019	Report issued
75	School for Physically Challenged, Ido-Ekiti	31/8/2019	Report issued
76	School for the Deaf, Ikoro-Ekiti	31/8/2019	Report issued
77	School for the Blind, Ikere-Ekiti	31/8/2019	Report issued

78	Aisegba Comp. High School, Aisegba-Ekiti	31/8/2019	Report issued
79	Ile Owuro High School, Agbado-Ekiti	31/8/2019	Report issued
80	Sola Babalola. High School, Iro-Ekiti	31/8/2019	Report issued
81	Isedo Comp. High School, Omuo-Oke-Ekiti	31/8/2019	Report issued
82	Methodist High School, Isinbode-Ekiti	31/8/2019	Report issued
83	Obedu Community Grammar School, Isinbode-Ekiti	31/8/2019	Report issued
84	Erijiyan Community High School, Erijiyan-Ekiti	31/8/2019	Report issued
85	Iropora High School, Iropora-Ekiti	31/8/2019	Report issued
86	Ipoti Community High School, Ipoti-Ekiti	31/8/2019	Report issued
87	Ara Community High School, Ara-Ekiti	31/8/2019	Report issued
88	Christ Apostolic Church High School, Ijero-Ekiti	31/8/2019	Report issued
89	Ipoti High School, Ipoti-Ekiti	31/8/2019	Report issued
90	Doherty Memorial Grammar School, Ijero-Ekiti	31/8/2019	Report issued
91	Community High School, Ilukuno-Ekiti	31/8/2019	Report issued
92	Ajebamidele Community High School, Emure-Ekiti	31/8/2019	Report issued
93	Ise Comp. High School, Ise-Ekiti	31/8/2019	Report issued
94	Ifelodun Community High School, IkunAraromi-Ekiti	31/8/2019	Report issued
95	Community High School, Eda-Ile-Ekiti	31/8/2019	Report issued
96	Community Grammar School, Kota-Ekiti	31/8/2019	Report issued
97	Amunu Comprehensive High School, Omuo-Ekiti	31/8/2019	Report issued
98	Comprehensive College, IroAyeteju-Ekiti	31/8/2019	Report issued
99	New Era College, Ode-Ekiti	31/8/2019	Report issued
100	Ogotun High School, Ogotun-Ekiti	31/8/2019	Report issued
101	Government Science College Emure-Ekiti	31/8/2019	Report issued
102	Government College, Iyin-Ekiti	31/8/2019	Report issued
103	Government College Usi-Ekiti	31/8/2019	Report issued

**LIST OF UNAUDITED SCHOOLS ACCOUNTS 2017/2018 AND 2018/2019 ACADEMIC SESSION
DEPARTMENT OF OUTSTATIONS**

S/N	NAME OF SCHOOLS	DATE LAST AUDITED
1	Esure Community High Schl; Esure-Ekiti	31/8/2018
2	Ilogbo High Schl; Ilogbo-Ekiti	31/8/2018
3	Epe High Schl; Epeljero –Ekiti	31/8/2018
4	Orin Odo High Schl; Ikole-Ekiti	31/8/2018
5	Orin High Schl; Orin-Ekiti	31/8/2018
6	Aaye Methodist Comp. High Schl; Aaye-Ekiti	31/8/2018
7	Ilogbo High Schl; Ilogbo-Ekiti	31/8/2018
8	OjoUgbole High Schl; Ugbole-Ekiti	31/8/2018
9	Ekiti Parapo College, Ido-Ekiti	31/8/2018
10	Ifaki Grammar Schl; Ifaki-Ekiti	31/8/2018
11	Methodist Girls’ High Schl; Ifaki-Ekiti	31/8/2018
12	Oganganmodu Grammar Schl; Ido-Ekiti	31/8/2018
13	Notre Dame High Schl; Usi-Ekiti	31/8/2018
14	Ifisin Community High Schl; Ifisin-Ekiti	31/8/2018
15	Osi Community High Schl; Osi-Ekiti	31/8/2018
16	Ora Community High Schl; Ora-Ekiti	31/8/2018
17	Elo High Schl; Ayetoro-Ekiti	31/8/2018
18	Usi High Schl; Usi-Ekiti	31/8/2018
19	Government Technical College, Ado-Ekiti	31/8/2018
20	Government Technical College, Ijero-Ekiti	31/8/2018
21	Government Technical College, Otun-Ekiti	31/8/2018
22	Government Technical College, IgbaraOdo-Ekiti	31/8/2018
23	Government Technical College, Ikole-Ekiti	31/8/2018
24	Aisegba Community Grammar Schl; Aisegba-Ekiti	31/8/2018
25	Ekamefa Community Grammar Schl; Ilasa-Ekiti	31/8/2018
26	Methodist High Schl; Egbe-Ekiti	31/8/2018

27	Ujiloogun Comp. High Schl; Ilupejuljan	31/8/2018
28	Ijanmodu Comp. High Schl; Ijan-Ekiti	31/8/2018
29	Ojugbaye Comp. High Schl; Imesi-Ekiti	31/8/2018
30	OyeEgbo High Schl; Oye-Ekiti	31/8/2018
31	St. Augustine Comp. High Schl; Oye-Ekiti	31/8/2018
32	Ayede Grammar Schl; Ayede-Ekiti	31/8/2018
33	Isan Secondary Schl; Isan-Ekiti	31/8/2018
34	Ilupeju High Schl; Ilupeju-Ekiti	31/8/2018
35	Ogunnire Comp. High Schl; Ire-Ekiti	31/8/2018
36	Itapa/Osin High Schl; Itapa-Ekiti	31/8/2018
37	A.U.D. Comp. High Schl; Ire-Ekiti	31/8/2018
38	Osin Community High Schl; Osin-Ekiti	31/8/2018
39	Itaji Community Secondary Schl; Itaji-Ekiti	31/8/2018
40	Ilemeso Community High Schl; Ilemeso-Ekiti	31/8/2018
41	Omujelu High Schl; Omujelu Ekiti	31/8/2018
42	EsoObe Comp. High Schl; Ikoro-Ekiti	31/8/2018
43	Ijero High Schl; Ijero-Ekiti	31/8/2018
44	Ekameta Comp. High Schl; Epe-Ekiti	31/8/2018
45	Babatope Memorial Grammar Schl; Ikoro-Ekiti	31/8/2018
46	OdoOwa Comp. High Schl; OdoOwa Ekiti	31/8/2018
47	Ayetoro/Iloro Community High Schl; Iloro-Ekiti	31/8/2018
48	Orisunmibare Community High Schl; Ijero-Ekiti	31/8/2018
49	Iroko Comp High Schl; Iroko-Ekiti	31/8/2018
50	Oke Oro Comp. High Schl; Oke Oro-Ekiti	31/8/2018
51	Iloro Community High Schl; Iloro-Ekiti	31/8/2018
52	Ijurin Comp. High Schl; Ijurin-Ekiti	31/8/2018
53	Ayegunle/Temidire Comp. High Schl; Ayegunle-Ekiti	31/8/2018
54	Anglican High Schl; Ado-Ekiti	31/8/2018
55	Ado Grammar Schl; Ado-Ekiti	31/8/2018
56	EgiriOke High Schl; Iyin-Ekiti	31/8/2018

57	Igogo Commercial High Schl; Igogo-Ekiti	31/8/2018
58	Ikosun Comp. High Schl; Ikosun-Ekiti	31/8/2018
59	Epe Community High Schl; Epe-Ekiti (MOBA)	31/8/2018
60	Eyemojo Comp. High Schl; Osan-Ekiti	31/8/2018
61	Amure Comp. High Schl; Ikun-Ekiti	31/8/2018
62	Ewu Community High Schl; Ewu-Ekiti	31/8/2018
63	Oniyo Community High Schl; EdaOniyo-Ekiti	31/8/2018
64	Ilejemeje Comp. High Schl; Iye-Ekiti	31/8/2018
65	AayeOja Community High Schl; AayeOja-Ekiti	31/8/2018
66	Ijesamodu Community High Schl; Ijesamodu-Ekiti	31/8/2018
67	Community High Schl; Orin Odo-Ekiti	31/8/2018
68	Community High Schl; Odo Oro-Ekiti	31/8/2018
69	Odundun High Schl; Ayedun-Ekiti	31/8/2018
70	Ayebode High Schl; Ayebode-Ekiti	31/8/2018
71	Community High Schl; OkeAko	31/8/2018
72	Community High Schl; Irele-Ekiti	31/8/2018
73	Community High Schl; Itapaji-Ekiti	31/8/2018
74	Community High Schl; Ara-Ekiti	31/8/2018
75	Community High Schl; Iyemero-Ekiti	31/8/2018
76	Remedial College, Ado-Ekiti	31/8/2018
77	Remedial College, Ikere-Ekiti	31/8/2018
78	Remedial College, Ise/Orun-Ekiti	31/8/2018
79	Remedial College, Emure-Ekiti	31/8/2018
80	Remedial College, Omuo-Ekiti	31/8/2018
81	Remedial College, Ikole-Ekiti	31/8/2018
82	Remedial College, Ido-Ekiti	31/8/2018
83	Remedial College, Ilawe-Ekiti	31/8/2018
84	Remedial College, Ijero-Ekiti	31/8/2018
85	Remedial College, EfonAlaaye	31/8/2018
86	Remedial College, Oye-Ekiti	31/8/2018

87	Remedial College, Aramoko-Ekiti	31/8/2018
88	Remedial College, Otun-Ekiti	31/8/2018
89	Remedial College, Igede-Ekiti	31/8/2018
90	Remedial College, Ilejemeje-Ekiti	31/8/2018
91	Remedial College, Gbonyin	31/8/2018
92	Ile Ona Community High Schl; Aramoko-Ekiti	31/8/2018
93	Anglican Grammar Schl; Efon-Alaaye	31/8/2018
94	St. Michael Catholic Grammar Schl; Efon-Alaaye	31/8/2018
95	Efon High School, Efon-Alaaye	31/8/2018
96	Okemesi Grammar Schl; Okemesi-Ekiti	31/8/2018
97	Community High School, Okemesi-Ekiti	31/8/2018
98	Fabunmi Memorial High School, Okemesi-Ekiti	31/8/2018
99	Ayonigba High Schl; Erinjyan-Ekiti	31/8/2018
100	Ipolello Community High Schl; Ipolello-Ekiti	31/8/2018
101	Ajinare Grammar School, Ido Ile-Ekiti	31/8/2018
102	Edu High School, Erio-Ekiti	31/8/2018
103	Epe High School, Epeljero-Ekiti	31/8/2018
104	C.A.C. Grammar School, EfonAlaaye	31/8/2018
105	Alamoye Community High School, Aramoko-Ekiti	31/8/2018
106	Community Grammar School, Aramoko-Ekiti	31/8/2018
107	Apostle Babalola High School, EfonAlaaye	31/8/2018
108	Ikogosi High School, Ikogosi-Ekiti	31/8/2018

Outstanding unaudited Schools 2017/2018

1. AyegunleTemidire High School
2. Iyemero Community High School.

APPENDIX 'D'

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

	CORPORATIONS AND AGENCIES	POSITION OF ACCOUNTS
1.	EDUCATION TRUST FUND	DEC. 2018
2.	BOARD OF INTERNAL REVENUE	DEC. 2018
3.	EKITI STATE LIBRARY BOARD	“
4.	EKITI HOUSING LOANS BOARD	DEC. 2018
5.	PENSION BOARD	DEC. 2016
6.	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY	DEC. 2019
7.	CHRISTIAN PILGRIMS	DEC. 2018
8.	URBAN RENEWAL AGENCY	Dec 2019
9.	PRIMARY HEALTH CARE DEVELOPMENT	DEC. 2017
10	DIRECTORATE OF FARM SETTLEMENT	DEC. 2016
11	EKITI STATE TRAFFIC AGENCIES	DEC. 2016
12	BROADCASTING SERVICE OF EKITI STATE	DEC. 2015
13.	SACA	DEC.2019
14	EKITI STATE ELECTRICITY BOARD	DEC. 2012
15	EKITI SPORTS COUNCIL	DEC. 2015

16.	MUSLIM PILGRIM WELFARE BOARD	DEC. 2019
17.	WASTE MANAGEMENT BOARD	DEC. 2019
18.	STATE EMERGENCY MANAGEMENT AGENCY	DEC. 2018
19.	HOUSING CORPORATION	DEC. 2018
20.	EKITI STATE WATER CORPORATION	DEC.2018
21	SCHOLARSHIP BOARD	DEC. 2018
22	ADULT EDUCATION	DEC. 2018
23	SUBEB	DEC. 2019
24	CENTRAL MEDICAL STORE	DEC. 2018
25	FOUNTAIN OF AGRIC & MARKETING AGENCY	DEC 2018
26	ADP	DEC. 2018
27	COLLEGE OF EDUCATION IKERE.	DEC.2015
28	MICRO CREDIT AGENCY	DEC. 2018
29	EKSU (WORK IN PROGRESS)	DEC. 2018
30.	JOB CREATION	DEC. 2018
31.	FOUNTAIN HOLDINGS CO. LTD	-
32	SCHOOL AGRIC AND ENTERPRISE AGENCY	DEC. 2017
33	BOARD FOR TECHNICAL EDUCATION	DEC. 2018

34	EKITI STATE RURAL WATER	DEC. 2018
35.	STATE INDEPENDENT ELECTORAL COMMISSION	DEC. 2019
36	EKITI STATE COMMUNITY DEVELOPMENT AGENCY	DEC. 2018
37	SEPIP	DEC. 2018
38	MINIRAL RESOURCES DEVELOPMENT AGENCY	DEC. 2018
39.	FISCAL RESPONSIBILITY	DEC. 2018
40	EKITI STATE TEACHING HOSPITAL (work in Progress)	DEC. 2019
41.	EKITI HEALTH INSURANCE SCHEME	-
42.	EKITI ENTERPRISE DEVELOPMENT AGENCY	DEC. 2018

EKITI STATE GOVERNMENT



REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2019

TABLE OF CONTENT

	Page(s)
1. Report of the Accountant-General.....	3
2. Financial Highlights.....	4
3. Responsibilities of the Accountant-General.....	5
4. Statement of Accounting Policies.....	6
5. Report of the Auditor-General/Audit Certification.....	7
6. Charts	8 - 9
7. Statement of Financial Performance.....	10 - 12
8. Statement of Financial Position.....	13 - 14
9. Statement of Cash Flow.....	15 - 16
10. Statement of Change in Net Assets/Equity	17
11. Statement of Comparison of Budget and Actual Amount.....	18-20
12. Notes to the Financial Statements.....	21 -120
13. Annexure II: Budget Size and Performance.....	121

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 third transitional accrual IPSAS Financial Statements of the Ekiti State Government (EKSG) for the Year ended 31st December, 2019 together with the Auditor's Report on the Financial Statements which include:

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

The Financial Statements of EKSG for the Year ended 31st December, 2019 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, 2019 and its financial performance for period under review.

I am delighted to acknowledge the loyalty and dedication of members of staff of Main Accounts Department and the entire staff of Office of the Accountant-General towards the success 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.


OLARIKE. T. OLAYINKA (MRS) FCA.
ACCOUNTANT-GENERAL
EKITI STATE

FINANCIAL HIGHLIGHTS

Operating Surplus for the year was **N16,084,984,823.30** while the State made a Net Surplus of **N8,297,785,321.42** after adjustment for capital expenditure not recognized in Property, Plant and Equipment (PPE) and Public Debt Charges.

Reviewing the year performance as compared to the fiscal year 2018, Recurrent Revenue increased by **41%** from **N66,719,055,756.21** in 2018 to **N93,900,893,899.44** in 2019 while Capital Receipts decreased by **31%** from **N9,997,051,141.08** in 2018 to **N6,874,346,523.61** in 2019. The State Recurrent Expenditure increased by **3%** from **N66,492,183,786.27** in 2018 to **N68,459,231,541.20** in 2019 while 39% increased from **N11,966,138,376.61** in 2018 to **N16,640,857,658.49** in 2019 was noted in Capital Expenditure.

During the period, EKSG budgeted **N78,636,419,445.34** for Recurrent Expenditure and **N51,288,052,689.67** for Capital Expenditure. The actual Recurrent Expenditure was **N68,459,231,541.20** while Capital Expenditure was **N16,640,857,658.49** representing **87%** and **32%** performance respectively.

In addition, EKSG budgeted **N89,390,722,580.61** for Recurrent Revenue and **N40,533,749,554.10** for Capital Receipts. The actual Recurrent Revenue was **N93,900,893,899.44** while actual Capital Receipt was **N6,874,346,523.61** representing **105%** and **17%** performance respectively for the period under review.

Details as contained in Annexure III.



OLARIKE. T. OLAYINKA (MRS) FCA.
ACCOUNTANT-GENERAL
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 using the General Purpose Financial Statement (GPFS) reporting format approved by the Federal Executive Council of Nigeria (FEC) in 2012.

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.
ACCOUNTANT-GENERAL
EKITI STATE

STATEMENT OF ACCOUNTING POLICIES

BASIS OF PREPARATION:

The GPFS are prepared under IPSAS Accrual Basis of Accounting that recognizes transactions and events occurred whether expenses are paid for or not and revenue received or outstanding.

BASIS OF MEASUREMENT:

The Financial statements have been prepared on historical cost unless stated otherwise.

REPORTING CURRENCY:

The Financial Statements are presented in Nigerian Naira, which is the functional currency of Ekiti State Government.

GOING CONCERN:

The Financial Statements have been prepared on a going concern basis.

ACCOUNTING PERIODS:

The Accounting period is from 1st January to 31st December, 2019.

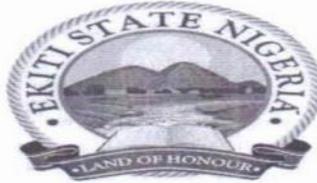
ASSETS AND LIABILITIES:

The State Government had commenced the recognition and valuation of Assets and Liabilities which is expected to be completed over the next Three financial years from 1st January, 2017.

FOREIGN CURRENCIES:

Liabilities denominated in foreign currencies are translated to Naira at the prevailing official exchange rate as at 31st December, 2019.

ASSET RECOGNITION: Certain non-current assets not previously captured by the State have now been captured in this year account after being valued by the relevant Agencies of Government. It must be noted that **IPSAS 33** allows three (3) years to recognize assets, liabilities and revenues with effect from transitional period.



OFFICE OF THE STATE AUDITOR GENERAL

State Audit Headquarters, P.M.B. 53554, New Secretariat, Ado-Ekiti, Nigeria.
Tel: 08033784866 E-mail: ekitistateauditorgeneral@gmail.com.

AUDIT CERTIFICATE

I have examined the Financial Statements of Ekiti State Government of Nigeria as at 31st December, 2019 in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Section 26(2) of Ekiti State Audit Law (No 11) of 2014.

The audit was conducted according to INTOSAI Standard and I obtained appropriate information and evidences as I required for the audit.

The Financial Statements were prepared in line with Accrual IPSAS.

In my opinion, the Financial Statements and the Supporting Accounts give a true and fair view of the State of affairs of Ekiti State Government as at 31st December, 2019 subject to further comments in my Reports.


D.A. Kayode (FCNA, FCFIP, FCTI)
FRC/2014/ANAN/00000010277
Auditor-General,
Ekiti State.

ANNEXURE I

REPORT

OF THE

ACCOUNTANT-GENERAL

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019

TABLE OF CONTENT

	Page(s)
1. Report of the Accountant-General.....	2
2. Financial Highlights.....	3
3. Responsibilities of the Accountant-General.....	4
4. Statement of Accounting Policies.....	5
5. Report of the Auditor-General/Audit Certification.....	6
6. Charts	7 - 8
7. Statement of Financial Performance.....	9 - 11
8. Statement of Financial Position.....	12 - 13
9. Statement of Cash Flow.....	14 - 15
10. Statement of Change in Net Assets/Equity	16
11. Statement of Comparison of Budget and Actual Amount.....	17-19
12. Notes to the Financial Statements.....	20 -105
13. Annexure II: Budget Size and Performance.....	106

REPORT OF THE ACCOUNTANT-GENERAL

In line with this administration's policies of transparency, ~~The accountability and transparency of the~~ transitional accrual Financial Statements of the Ekiti State (EKSS) for the year ended 31 December 2019 together with the Auditor's Report on the Financial Statements which include:

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

The Financial Statements of EKSS for the year ended 31 December 2019 have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual Basis. The Financial Statements equally comply with Accepted Accounting Principles and Practices and other Financial Regulations.

The implementation of accrual Accounting by EKSS is a key assessment for the performance of the State. The Financial Statements depict whether paid for or not and all revenue whether received or outstanding provide useful information on the ability of income streams to adequately cover short and long term liabilities. Information on government spending which in turn drives better utilization of government resources.

The Financial Statements fairly reflect the financial position of EKSS as at 31 December 2019 and its financial performance for the period under review.

I am delighted to acknowledge the loyalty and dedication of members of staff of Main Accounting Department, Office of the Accountant-General towards the success of this report. I appreciate the Directors of Finance and Accounts Ministries, Departments and Agencies for their kind support of the State Government. Your kind consideration of our request is highly appreciated.

OLARIKE OLAYINKA
ACCOUNTANT GENERAL
EKITI STATE

FINANCIAL HIGHLIGHTS

Operating surplus for the year was N6,084,984,823.30 while the State made surplus of N8,297,785,321.42 after adjustment for capital expenditure not recognized in Property, Plant and Equipment (PPE) and Public

Reviewing the year performance compared to the figure at 2018 Recurrent Revenue increased 1% by from N66,719,055,756.21 in 2018 to N68,900,893,899.44 in 2019 while Capital Receipts decreased 1% by from N9,997,051,141.08 in 2018 to N6,874,346,523.61 in 2019. The State Recurrent Expenditure increased from N66,492,183,786.27 in 2018 to N68,459,231,541.20 in 2019 while 39% increased from N1,966,138,376.61 in 2018 to N16,640,857,658.49 in 2019 as noted in Capital Expenditure.

During the period, KSG budgeted N18,636,419,445.34 for Recurrent Expenditure and N1,288,052,689.67 for Capital Expenditure. The actual Recurrent Expenditure was N68,459,231,541.20 while Capital Expenditure was N16,640,857,658.49 representing 7% and 32% performance respectively.

In addition KSG budgeted N65,390,722,580.61 for Recurrent Revenue and N40,533,749,554.10 for Capital Receipts. The actual Recurrent Revenue was N68,900,893,899.44 while actual Capital Receipt was N6,874,346,523.61 representing 105% and 17% performance respectively for the period under review.

Details contained in Annexure III.

OLARIKE OLAYINKA OARSICA
ACCOUNTANT GENERAL
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 using the General Purpose Financial Statement (GPFS) reporting format approved by the Federal Executive Council of Nigeria (FEC) in 2012.

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.
ACCOUNTANT-GENERAL
EKITI STATE

STATEMENT OF ACCOUNTING POLICIES

BASIS OF PREPARATION:

The GPFS are prepared under IPSAS Accrual Basis of Accounting that recognizes transactions and events occurred whether expenses are paid for or not and revenue received or outstanding.

BASIS OF MEASUREMENT:

The Financial statements have been prepared on historical cost unless stated otherwise.

REPORTING CURRENCY:

The Financial Statements are presented in Nigerian Naira, which is the functional currency of Ekiti State Government.

GOING CONCERN:

The Financial Statements have been prepared on a going concern basis.

ACCOUNTING PERIODS:

The Accounting period is from 1st January to 31st December, 2019.

ASSETS AND LIABILITIES:

The State Government had commenced the recognition and valuation of Assets and Liabilities which is expected to be completed over the next Three financial years from 1st January, 2017. Liabilities denominated in foreign currencies are translated to Naira at the prevailing official exchange rate as at 31st December, 2019.

ASSET RECOGNITION: Certain non-current assets not previously captured by the State have now been captured in this year account after being valued by the relevant Agencies of Government. It must be noted that IPSAS 33 allows three (3) years to recognize assets, liabilities and revenues with effect from transitional period.



OFFICE OF THE STATE AUDITOR GENERAL

State Audit Headquarters, P.M.B. 53554, New Secretariat, Ado-Ekiti, Nigeria.
Tel: 08033784866 E-mail: ekitistateauditorgeneral@gmail.com.

AUDIT CERTIFICATE

I have examined the Financial Statements of Ekiti State Government of Nigeria as at 31st December, 2019 in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Section 26(2) of Ekiti State Audit Law (No 11) of 2014.

The audit was conducted according to INTOSAI Standard and I obtained appropriate information and evidences as I required for the audit.

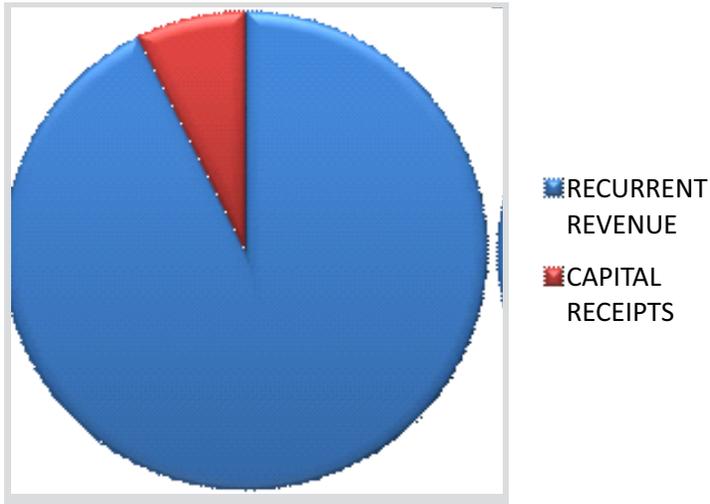
The Financial Statements were prepared in line with Accrual IPSAS.

In my opinion, the Financial Statements and the Supporting Accounts give a true and fair view of the State of affairs of Ekiti State Government as at 31st December, 2019 subject to further comments in my Reports.

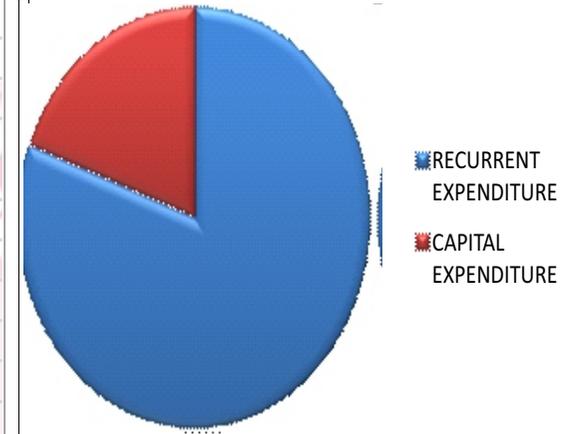

D.A. Kayode (FCNA, FCFIP, FCTI)
FRC/2014/ANAN/00000010277
Auditor-General,
Ekiti State.

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

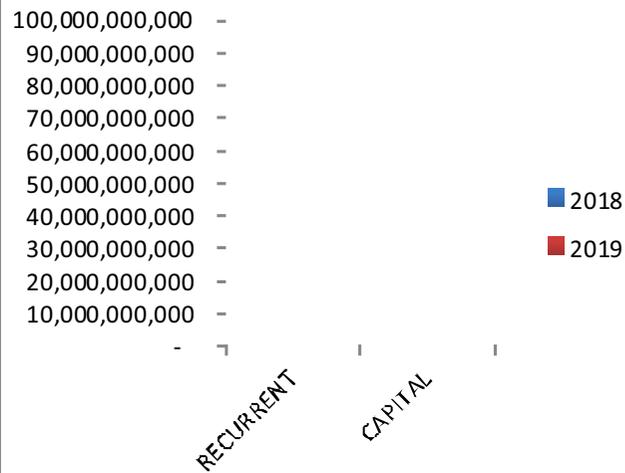
REVENUE



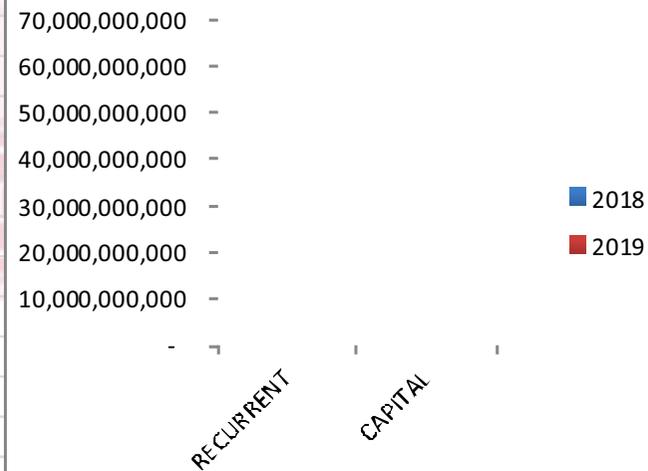
EXPENDITURE



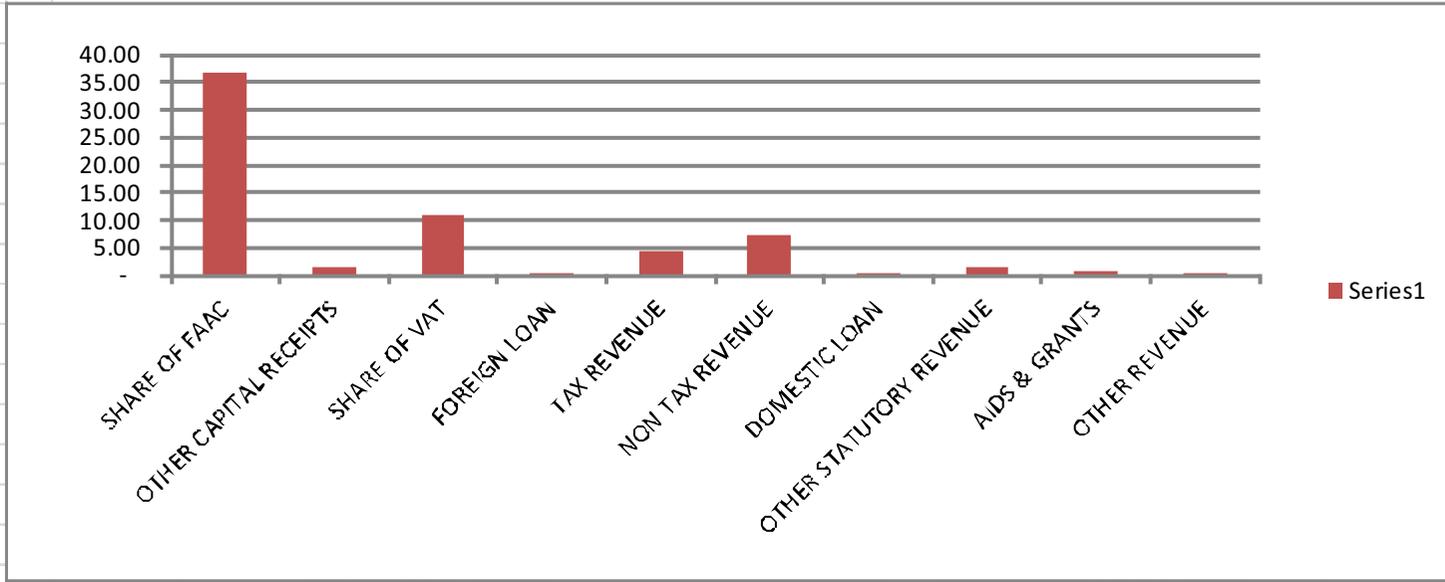
REVENUE



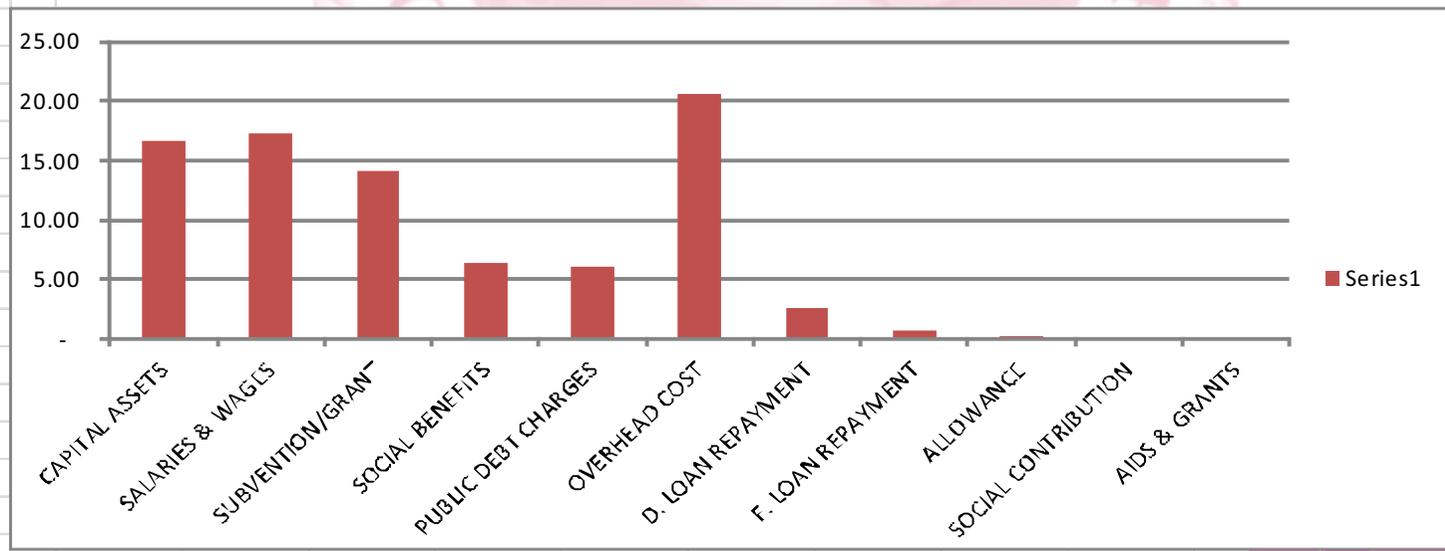
EXPENDITURE



REVENUE



EXPENDITURE



EKITI STATE OF NIGERIA						
<u>STATEMENT OF FINANCIAL PERFORMANCE</u>						
<u>FOR THE YEAR ENDED 31ST DECEMBER, 2019</u>						
ACTUAL (2018)		NOTES	ACTUAL 2019	FINAL BUDGET 2019	INITIAL BUDGET 2019	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦
	<u>REVENUE FROM NON - EXCHANGE TRANSACTION</u>					
38,019,908,660.69	Government Share of FAAC	1	36,817,362,983.09	41,941,731,901.95	41,050,789,697.59	(5,124,368,918.86)
10,214,624,926.44	Government Share of VAT	2	11,044,201,911.03	12,729,768,186.85	10,683,871,322.16	(1,685,566,275.82)
6,009,175,979.60	Other Statutory Revenue	3	1,547,410,167.24	8,940,000,000.00		(7,392,589,832.76)
4,799,846,715.32	Tax Revenue	5A	7,439,151,393.49	7,726,935,107.76	7,701,915,472.94	(287,783,714.27)
158,264,674.81	Licences	5A	202,390,149.21	127,258,942.70	141,465,152.95	75,131,206.51
1,045,264,627.02	Fines	5A	769,605,929.34	2,272,279,976.86	28,555,407.02	(1,502,674,047.52)
54,468,950.00	Aids & Grants	6	16,011,005,128.12	14,141,803,135.27	19,390,899,999.96	1,869,201,992.85
246,722,381.81	Other Revenue	7	1,154,957,874.45	2,118,759,902.30		(963,802,027.85)
225,000,000.00	Transfer from other Government Entities and refunds		-			-
60,773,276,915.69	SUB TOTAL (A)		74,986,085,535.97	89,998,537,153.69	78,997,497,052.62	(15,012,451,617.72)

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

		REVENUE FROM EXCHANGE TRANSACTION					-
5,706,954,648.18	Fees	5A	4,464,505,602.13	5,318,208,665.75	6,835,505,602.13		(853,703,063.62)
65,996,569.75	Sales	5A	198,079,738.98	288,705,987.73	330,402,913.46		(90,626,248.75)
1,297,547.98	Earnings	5A	870,851,354.53	1,507,898,181.45	1,790,355,641.06		(637,046,826.92)
113,825,905.04	Rent on Government Building	5A	277,000.00	8,208,658.65	2,483,809.67		(7,931,658.65)
-	Rent on Land Others	5A	24,377,562.65	73,183,835.64	41,679,775.91		(48,806,272.99)
57,704,169.57	Investment Income	5A	1,304,432,815.40				1,304,432,815.40
	Interest Earned	5A	101,046,327.87		315,581.40		101,046,327.87
5,945,778,840.52	SUB TOTAL (B)		6,963,570,401.56	7,196,205,329.22	9,000,743,323.63		(232,634,927.66)
66,719,055,756.21	GRAND TOTAL (A+B)		81,949,655,937.53	97,194,742,482.91	87,998,240,376.25		(15,245,086,545.38)
	EXPENDITURES						
17,238,668,704.27	Salaries and Wages	10	17,277,828,886.74	19,224,281,750.96	22,469,317,614.91		1,946,452,864.22
426,511,101.47	Allowances (Non Regular)	10B	320,408,113.65	815,483,762.17	512,479,644.49		495,075,648.52
122,395,929.76	Social Contributions	10C	112,365,035.53	201,570,900.68	201,570,990.68		89,205,865.15
7,493,094,654.36	Social Benefits	11	7,833,857,167.14	7,125,823,247.75	7,125,823,247.75		(708,033,919.39)
2,520,605,780.40	Overhead Cost	13	20,647,912,136.86	23,719,317,280.11	15,754,146,374.79		3,071,405,143.25
14,308,928,927.27	Subvention/Grants/Contributions	14	12,098,236,341.96	20,064,275,319.44	19,160,575,319.44		7,966,038,977.48
1,563,028,091.13	Depreciation Charges	15	7,422,558,728.90	-	-		(7,422,558,728.90)
	Finacial cost		151,504,703.45	-	-		(151,504,703.45)

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

54,468,950.00	Expenditure financed by Grant		-	-	-	-
12,242,456,448.72	Transfer to Other Fund					
55,970,158,587.38	TOTAL EXPENDITURE (B)		65,864,671,114.23	71,150,752,261.11	65,223,913,192.06	5,286,081,146.88
10,748,897,168.83	Surplus/(Deficit) from Operating Activities C=(A-B)		16,084,984,823.30	26,043,990,221.80		(5,518,716,074.54)
1,278,714,615.90	Capital Expenditure	16	1,699,630,832.66			(1,699,630,832.66)
	Gain/(Loss) on Disposal of Assets		-	-	-	-
5,132,032,984.49	Public Debt Charges	12	6,087,568,669.22	7,485,667,184.23	467,455,981.50	1,398,098,515.01
6,410,747,600.39	Total Non-Operating Revenue/(Expenses) (E)		7,787,199,501.88	7,485,667,184.23	467,455,981.50	(301,532,317.65)
4,338,149,568.44	NET SURPLUS/(DEFICIT) FOR THE PERIOD (C+D-E)		8,297,785,321.42			

<u>EKITI STATE OF NIGERIA</u>					
<u>STATEMENT OF FINANCIAL POSITION</u>					
<u>AS AT 31ST DECEMBER, 2019</u>					
	NOTES	31/12/2019	31/12/2019	31/12/2018	31/12/2018
		₦	₦	₦	₦
CURRENT ASSETS					
Current Assets					
Cash and Cash Equivalent	27	15,675,151,223.36		11,951,237,961.91	
Receivables	28	4,818,021,953.78		4,039,203,795.48	
TOTAL CURRENT ASSETS (A)			20,493,173,177.14		15,990,441,757.39
NON-CURRENT ASSETS					
Investment	29	1,255,244,342.00			
Investment (Bond Sinking Fund Account Balance)	31	360,674,000.00		1,596,112,000.00	
Property Plant and Equipment (NBV)	15B	116,090,801,226.82		17,310,868,787.86	
Investment Property	15B	13,666,557,500.00			
Work in Progress (PPE)	33	41,611,833,704.09		1,577,074,209.00	
TOTAL NON-CURRENT ASSETS (B)			172,985,110,772.91		20,484,054,996.86
TOTAL ASSETS (C=A+B)			193,478,283,950.05		36,474,496,754.25

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

LIABILITIES				
Current Liabilities:				
Payables	34	23,447,652,791.14		20,269,431,948.58
Accrued Expenses		-		4,047,798,841.15
TOTAL CURRENT LIABILITIES (D)				
Non-Current Liabilities				
Long Term Borrowings: Foreign Loan	25	31,508,779,063.32		30,034,529,853.59
Long Term Borrowings: Domestic Loan	26A	55,270,240,868.17		58,067,393,476.56
TOTAL NON-CURRENT LIABILITIES (E)			86,779,019,931.49	88,101,923,330.15
TOTAL LIABILITIES (F=D+E)			110,226,672,722.63	112,419,154,119.88
NET ASSETS (G=C-F)			83,251,611,228.69	75,944,657,364.36
NET ASSETS/EQUITY				
Reserves		74,953,825,907.27		(80,282,806,932.80)
Surplus/(Deficit) for the period		8,297,785,321.42		4,338,149,568.44
Minority Interest		-		-
TOTAL NET ASSETS/EQUITY			83,251,611,228.69	(75,944,657,364.36)

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

<u>EKITI STATE OF NIGERIA</u>					
<u>STATEMENT OF CASH FLOW</u>					
<u>FOR THE YEAR ENDED 31ST DECEMBER, 2019</u>					
FINAL BUDGET	NOTES	2019		2018	
₦		₦	₦	.	₦
	CASH FLOWS FROM OPERATING ACTIVITIES				
	INFLOWS				
41,941,731,901.95	Government Share of FAAC	1	36,817,362,983.09		38,019,908,660.69
12,729,768,186.85	Government Share of VAT	2	11,044,201,911.03		10,214,624,926.44
8,940,000,000.00	Other Statutory Revenue	3	1,547,410,167.24		6,009,175,979.60
7,726,935,107.76	Tax Revenue	5A	7,439,151,393.49		4,799,846,715.32
9,595,744,248.78	Non-Tax Revenue	5A	7,935,566,480.11		7,149,308,142.35
2,118,759,902.30	Other Revenue	7	1,154,957,874.45		246,722,381.81
14,141,803,135.27	AID & Grants	6	16,011,005,128.12		54,468,950.00
	Transfer from other Government Entities		-		225,000,000.00
97,194,742,482.91	TOTAL INFLOW FROM OPERATING ACTIVITIES (A)			81,949,655,937.53	66,719,055,756.21
	OUTFLOWS				
19,224,281,750.96	Salaries and Wages	17	17,297,726,728.70		18,450,740,807.59
815,483,762.17	Allowances (Non Regular)	17B	320,408,113.65		426,511,101.47
201,570,900.66	Social Contributions	17C	108,000,000.00		108,000,000.00
7,125,823,247.75	Social Benefits	18	6,328,924,536.51		5,271,939,900.09
7,485,667,184.23	Public Debt Charges	19	6,087,568,669.32		5,325,311,802.76
23,719,317,280.11	Overhead Cost	20	20,647,912,136.86		2,615,456,299.78
20,064,275,319.44	Subvention/Grants	21	14,072,304,588.92		14,595,378,328.10
	Finacial Cost		151,504,703.45		
	Transfer to Other Funds				12,356,054,098.72
	Expenditure Financed by Aids & Grants				54,468,950.00
78,636,419,445.32	TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)			65,014,349,477.41	59,203,861,288.51
	NET CASH FLOW FROM OPERATING ACTIVITIES (C=A-B)			16,935,306,460.12	7,515,194,467.70

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

	CASH FLOWS FROM INVESTING ACTIVITIES				
	PURCHASE/CONSTRUCTION OF ASSETS:				
10,508,276,430.03	Administrative Sector	22	(2,112,204,761.20)	(702,532,362.81)	
28,911,887,409.64	Economic Sector	22	(13,233,511,996.70)	(8,348,137,947.10)	
775,188,000.00	Law and Justice Sector		-	-	
	Regional Sector		-	-	
11,092,700,850.00	Social Service Sector	22	(1,295,140,900.59)	(2,915,468,066.70)	
51,288,052,689.67	NET CASH FLOW FROM INVESTING ACTIVITIES			(16,640,857,658.49)	(11,966,138,376.61)
	CASH FLOWS FROM FINANCING ACTIVITIES				
	Proceeds from Foreign Loans	23	6,174,346,523.61	9,709,551,141.08	
	Proceeds from Domestic Loans	24	700,000,000.00	287,500,000.00	
7,018,211,202.75	Foreign Loans Repayments	26	(795,978,143.83)	(423,196,344.28)	
	Domestic Loans Repayment	26A	(2,648,903,919.96)	(6,865,126,153.48)	
7,018,211,202.75	NET CASH FLOW FROM FINANCING ACTIVITIES			3,429,464,459.82	2,708,728,643.32
	NET CASH FLOW FROM ALL ACTIVITIES			3,723,913,261.45	(1,742,215,265.59)
	CASH & ITS EQUIVALENT AS AT 1ST OF JANUARY 2019			11,951,237,961.91	13,693,453,227.50
	CASH & ITS EQUIVALENT AS AT 31ST DECEMBER, 2019			15,675,151,223.36	11,951,237,961.91

<u>EKITI STATE OF NIGERIA</u>					
<u>STATEMENT OF CHANGE IN NET ASSETS/EQUITY</u>					
<u>FOR THE YEAR ENDED 31ST DECEMBER, 2019</u>					
	NOTES	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUSES/DEFICITS	TOTAL
		₦	₦	₦	₦
Balance as at 31st December 2018					(75,944,657,364.36)
Non-Current Assets recognised during the year		145,102,174,639.91			145,102,174,639.91
Investment recognised during the year	29	1,255,244,342.00			1,255,244,342.00
Prior year adjustment on payables		(1,339,590,258.22)			(1,339,590,258.22)
Short fall in Bond Sinking Fund Account Balance	31	(18,994,000.00)			(18,994,000.00)
Net surplus/(deficit)for the Period				8,297,785,321.42	
Interest receivable on JAAC loan Recognised in the year		896,352,215.87			896,352,215.87
2018 Cash balance of SDG Recognised in the year		401,755,756.96			401,755,756.96
Surplus on Revaluation of Investments					
Previous over-statement of foreign loan balance	25B	3,904,119,170.05			3,904,119,170.05
Increase in Advances not Recognised in Statement of Financial Performance	28B	697,421,405.06			697,421,405.06
Balance as at 31ST DECEMBER, 2019				8,297,785,321.42	74,953,825,907.27

<u>EKITI STATE OF NIGERIA</u>					
<u>STATEMENT OF COMPARISON OF BUDGET AND ACTUAL CASH</u>					
<u>FOR THE YEAR ENDED 31ST DECEMBER, 2019</u>					
	ACTUAL AMOUNT	INITIAL BUDGET	FINAL BUDGET	VARIANCE ON BUDGET	PERFORMANCE
	₦		₦	₦	₦
	A		B	C=A-B	A/B%
OPENING BALANCE (A)	11,951,237,961.91		1,900,000,000.00	10,051,237,961.91	629.01
RECEIPTS				-	
REVENUE FROM NON-EXCHANGE TRANSACTION					
Government Share of FAAC	36,817,362,983.09	41,050,789,697.59	41,941,731,901.95	(5,124,368,918.86)	87.78
Government Share of VAT	11,044,201,911.03	10,683,871,322.16	12,729,768,186.85	(1,685,566,275.82)	86.76
Other Statutory Revenue & Transfers	1,547,410,167.24		8,940,000,000.00	(7,392,589,832.76)	17.31
Tax Revenue	7,439,151,393.49	7,701,915,472.94	7,726,935,107.76	(287,783,714.27)	96.28
Licences	202,390,149.21	141,465,152.95	127,258,942.70	75,131,206.51	159.04
Fines	769,605,929.34	28,555,407.02	2,272,279,976.86	(1,502,674,047.52)	33.87
Aid & Grants	16,011,005,128.12	19,390,899,999.96	14,141,803,135.27	1,869,201,992.85	113.22
Other Revenue	1,154,957,874.45		2,118,759,902.30	(963,802,027.85)	54.51
SUB TOTAL (B)	74,986,085,535.97	78,997,497,052.62	89,998,537,153.69	(15,012,451,617.72)	83.32

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

REVENUE FROM EXCHANGE TRANSACTION					
Fees	4,464,505,602.13	6,835,505,602.13	5,318,208,665.75	(853,703,063.62)	83.95
Sales	198,079,738.98	330,402,913.46	288,705,987.73	(90,626,248.75)	-
Earnings	870,851,354.53	1,790,355,641.06	1,507,898,181.45	(637,046,826.92)	57.75
Rent on Government Building	277,000.00	2,483,809.67	8,208,658.65	(7,931,658.65)	3.37
Rent on Land and Others	24,377,562.65	41,679,775.91	73,183,835.64	(48,806,272.99)	33.31
Investment Income	1,304,432,815.40		-	1,304,432,815.40	-
Interest Earned	101,046,327.87	315,581.40	-	101,046,327.87	
SUB TOTAL (C)	6,963,570,401.56	9,000,743,323.63	7,196,205,329.22	(232,634,927.66)	96.77
RECEIPTS FROM LOAN					
Proceeds from Domestic Loan	700,000,000.00	13,000,000,000.00	14,000,000,000.00		
Proceeds from Foreign Loan	6,174,346,523.61	28,926,231,758.76	16,829,729,652.10		
SUB TOTAL (D)	6,874,346,523.61	41,926,231,758.76	30,829,729,652.10		
TOTAL RECEIPTS (B+C+D)	88,824,002,461.14	129,924,472,135.01	128,024,472,135.01		
TOTAL FUND AVAILABLE (A+B+C+D)	100,775,240,423.05	129,924,472,135.01	129,924,472,135.01	(29,149,231,711.96)	77.56

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

<u>PAYMENTS</u>				-	
Salaries and Wages	17,297,726,728.70	22,469,317,614.91	19,224,281,750.96	1,926,555,022.26	89.98
Allowances (Non Regular)	320,408,113.65	512,479,644.49	815,483,762.17	495,075,648.52	39.29
Social Contributions	108,000,000.00	201,570,990.68	201,570,900.66	93,570,900.66	53.58
Social Benefits	6,328,924,536.51	7,125,823,247.75	7,125,823,247.75	796,898,711.24	88.82
Overhead Cost	20,647,912,136.86	15,754,146,374.79	23,719,317,280.11	3,071,405,143.25	87.05
Subvention/Grants/Contributions	14,072,304,588.92	19,160,575,319.44	20,064,275,319.44	5,991,970,730.52	70.14
Finacial Cost	151,504,703.45			(151,504,703.45)	
Purchase/Construction of Assets	16,640,857,658.49	57,214,891,758.72	51,288,052,689.67	34,647,195,031.18	32.45
Public Debt Charges	6,087,568,669.32	467,455,981.50	467,455,981.50	(5,620,112,687.82)	1,302.28
Foreign Loan Repayments	795,978,143.83		-	(795,978,143.83)	-
Domestic Loan Repayments	2,648,903,919.96	7,018,211,202.73	7,018,211,202.75	4,369,307,282.79	37.74
TOTAL PAYMENTS	85,100,089,199.69	129,924,472,135.01	129,924,472,135.01	44,824,382,935.32	65.50
NET RECEIPTS	15,675,151,223.36		-		

NOTE 1: STATUTORY ALLOCATION (FAAC)

MONTH	2019			2018		
	GROSS RECEIPTS	DEDUCTION AT SOURCE	NET RECEIPTS	GROSS RECEIPTS	DEDUCTION AT SOURCE	NET RECEIPTS
	₦	₦	₦	₦	₦	₦
JANUARY	3,052,144,712.23	580,507,083.52	2,471,637,628.71	3,008,113,895.91	969,795,217.11	2,038,318,678.80
FEBRUARY	2,784,023,257.58	621,619,583.94	2,162,403,673.64	2,982,343,536.80	1,015,534,534.02	1,966,809,002.78
MARCH	2,643,587,155.79	623,778,008.43	2,019,809,147.36	3,080,601,671.59	974,444,490.48	2,106,157,181.11
APRIL	2,492,325,224.50	623,778,008.43	1,868,547,216.07	2,659,739,164.73	974,444,490.48	1,685,294,674.25
MAY	2,866,200,081.57	664,890,508.43	2,201,309,573.14	3,304,634,280.25	1,015,556,990.48	2,289,077,289.77
JUNE	3,208,063,914.33	623,778,008.43	2,584,285,905.90	3,214,407,061.54	974,444,490.48	2,239,962,571.06
JULY	3,507,836,236.57	623,778,008.43	2,884,058,228.14	3,344,933,721.11	974,444,490.48	2,370,489,230.63
AUGUST	3,417,687,502.86	664,890,508.43	2,752,796,994.43	3,227,016,613.58	1,018,816,391.94	2,208,200,221.64
SEPTEMBER	3,440,971,680.22	838,725,120.86	2,602,246,559.36	3,287,590,081.08	977,703,891.94	2,309,886,189.14
OCTOBER	3,348,536,934.35	766,050,530.52	2,582,486,403.83	3,149,611,388.07	580,507,083.52	2,569,104,304.55
NOVEMBER	3,302,347,845.70	807,163,030.52	2,495,184,815.18	3,401,289,232.55	621,619,583.94	2,779,669,648.61
DECEMBER	2,753,638,437.39	766,050,530.52	1,987,587,906.87	3,359,628,013.48	580,507,083.52	2,779,120,929.96
TOTAL	36,817,362,983.09	8,205,008,930.46	28,612,354,052.63	38,019,908,660.69	10,677,818,738.39	27,342,089,922.30

NOTE 2: VALUE ADDED TAX

MONTH	2019			2018		
	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS
	₦	₦	₦	₦	₦	₦
JANUARY	942,584,868.59	-	942,584,868.59	780,612,659.12	-	780,612,659.12
FEBRUARY	974,094,267.95	-	974,094,267.95	895,736,065.14	-	895,736,065.14
MARCH	900,208,733.96	-	900,208,733.96	836,737,857.64	-	836,737,857.64
APRIL	868,478,783.90	-	868,478,783.90	779,829,230.07	-	779,829,230.07
MAY	915,460,865.53	-	915,460,865.53	808,362,251.09	-	808,362,251.09
JUNE	1,012,812,058.87	-	1,012,812,058.87	895,997,734.04	-	895,997,734.04
JULY	1,007,180,188.56	-	1,007,180,188.56	818,538,881.08	-	818,538,881.08
AUGUST	899,122,322.45	-	899,122,322.45	744,109,070.31	-	744,109,070.31
SEPTEMBER	817,946,393.01	-	817,946,393.01	1,084,058,311.41	-	1,084,058,311.41
OCTOBER	872,648,712.22	-	872,648,712.22	751,795,229.83	-	751,795,229.83
NOVEMBER	985,737,573.66	-	985,737,573.66	974,942,623.58	-	974,942,623.58
DECEMBER	847,927,142.33	-	847,927,142.33	843,905,013.13	-	843,905,013.13
TOTAL	11,044,201,911.03	-	11,044,201,911.03	10,214,624,926.44	-	10,214,624,926.44

NOTE 3: OTHER STATUTORY ALLOCATION & TRANSFERS (FAAC)

MONTH	EXCESS CRUDE REFUND	EXCHANGE RATE GAIN	RECOVERY ON PARIS CLUB (NGF) REFUND	FOREX EQUALIZATION	RECOVERED EXCESS BANK CHARGES	AUGUMENTATION REVENUE	SOLID MINERALS	NNPC REFUND	TOTAL
	₦	₦	₦	₦	₦	₦			₦
JANUARY	-	5,504,191.10		-	-	-			5,504,191.10
FEBRUARY	-	3,665,826.24		274,066,165.98	51,176,815.81	-			328,908,808.03
MARCH	-	4,746,596.57		242,145,233.47	25,306,299.47	-			272,198,129.51
APRIL	-	3,621,809.46	-	71,725,549.57	-	301,472,782.57		54,813,233.19	431,633,374.79
MAY	-	4,407,754.33		-	-	-			4,407,754.33
JUNE	-	6,465,061.18		-	-	-			6,465,061.18
JULY	-	5,809,508.78		-	-	-			5,809,508.78
AUGUST		5,663,173.88		-	-	-			5,663,173.88
SEPTEMBER		5,764,987.64		109,626,466.39	11,056,612.25	-			126,448,066.28
OCTOBER		5,283,589.14		-	-	-			5,283,589.14
NOVEMBER		6,221,097.22		-	-	-	53,981,381.05		60,202,478.27
DECEMBER		4,375,896.02	-	290,510,135.93	-	-			294,886,031.95
TOTAL	-	61,529,491.56	-	988,073,551.34	87,539,727.53	301,472,782.57	53,981,381.05	54,813,233.19	1,547,410,167.24

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

MONTH	FOREIGN LOAN	NUWSR PROJECT	BOND ISSUANCE PROGRAMME 2	RESTRUCTURING OF COMM. BANK LOAN	FG BAIL OUT	CBN BUDGET SUPPORT	EXCESS CRUDE LOAN	TOTAL
	₦	₦	₦	₦	₦		₦	₦
JANUARY	53,517,269.11	-	102,458,000.01	248,153,651.78	86,405,567.03		89,972,595.59	580,507,083.52
FEBRUARY	53,517,269.11	41,112,500.42	102,458,000.01	248,153,651.78	86,405,567.03		89,972,595.59	621,619,583.94
MARCH	96,788,194.02	-	102,458,000.01	248,153,651.78	86,405,567.03		89,972,595.59	623,778,008.43
APRIL	96,788,194.02	-	102,458,000.01	248,153,651.78	86,405,567.03		89,972,595.59	623,778,008.43
MAY	96,788,194.02	41,112,500.00	102,458,000.01	248,153,651.78	86,405,567.03		89,972,595.59	664,890,508.43
JUNE	96,788,194.02	-	102,458,000.01	248,153,651.78	86,405,567.03		89,972,595.59	623,778,008.43
JULY	96,788,194.02	-	102,458,000.01	248,153,651.78	86,405,567.03		89,972,595.59	623,778,008.43
AUGUST	96,788,194.02	41,112,500.00	102,458,000.01	248,153,651.78	86,405,567.03		89,972,595.59	664,890,508.43
SEPTEMBER	86,493,536.70	-	102,458,000.01	248,153,651.78	86,405,567.03	225,241,769.75	89,972,595.59	838,725,120.86
OCTOBER	86,493,536.70	-	102,458,000.01	248,153,651.78	86,405,567.03	152,567,179.41	89,972,595.59	766,050,530.52
NOVEMBER	86,493,536.70	41,112,500.00	102,458,000.01	248,153,651.78	86,405,567.03	152,567,179.41	89,972,595.59	807,163,030.52
DECEMBER	86,493,536.70		102,458,000.01	248,153,651.78	86,405,567.03	152,567,179.41	89,972,595.59	766,050,530.52
TOTAL	1,033,737,849.14	164,450,000.42	1,229,496,000.12	2,977,843,821.36	1,036,866,804.36	682,943,307.98	1,079,671,147.08	8,205,008,930.46

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

NOTE 5A: INTERNALLY GENERATED REVENUE (IGR)

ECONOMIC CODE	DETAILS	ACTUAL	FINAL BUDGET	VARIANCE
		₦	₦	₦
12	INDEPENDENT REVENUE			
	TAX REVENUE			
1201	Personal Taxes:			
12010101	Pay AsYou Earn	4,684,413,496.25	6,703,502,588.50	(2,019,089,092.25)
12010112	Direct Assessment	303,892,108.94	415,689,440.69	(111,797,331.75)
12010106	Development Levy	162,236,830.89	130,902,364.77	31,334,466.12
12010107	Capital Gains Tax	1,510,206.04	(4,496,173.47)	6,006,379.51
12010110	Withholding Tax	528,451,410.79	381,644,927.22	146,806,483.57
12010114	Tax Audit	1,735,165,096.69	70,000,000.00	1,665,165,096.69
12020146	Pool Bettings	5,855,000.00	5,938,392.01	(83,392.01)
12020487	Stamp Duties	17,627,243.89	23,753,568.04	(6,126,324.15)
	TOTAL TAX REVENUE	7,439,151,393.49	7,726,935,107.76	(287,783,714.27)
1202	NON TAX REVENUE			-
120201	Licenses General	202,390,149.21	127,258,942.70	75,131,206.51
120204	Fees - General	4,464,505,602.13	5,318,208,665.75	(853,703,063.62)
120205	Fines - General	769,605,929.34	2,272,279,976.86	(1,502,674,047.52)
120206	Sales - General	198,079,738.98	288,705,987.73	(90,626,248.75)
120207	Earnings - General	870,851,354.53	1,507,898,181.45	(637,046,826.92)
120208	Rent On Government Buildings	277,000.00	8,208,658.65	(7,931,658.65)
120209	Rent On Lands & Other General	24,377,562.65	73,183,835.64	(48,806,272.99)
120211	Investment Income	1,304,432,815.40	-	1,304,432,815.40
120212	Interest Earned	101,046,327.87		101,046,327.87
	TOTAL NON-TAX REVENUE	7,935,566,480.11	9,595,744,248.78	(1,660,177,768.67)
	TOTAL	15,374,717,873.60	17,322,679,356.54	(1,947,961,482.94)

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

	ADMIN CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE	BUDGET	VARIANCE
			₦	₦	₦
B	NON - TAX REVENUE				
1		LICENCES GENERAL - 120201			
	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	21,379,156.51	8,600,000.00	12,779,156.51
	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	40,909.35	(40,909.35)
	021510900100	FORESTRY DEPARTMENT	9,179,475.25	18,000,000.00	(8,820,524.75)
	022000800100	BOARD OF INTERNAL REVENUE SERVICE	164,234,009.95	95,014,272.16	69,219,737.79
	023100300100	EKITI STATE ELECTRICITY BOARD	-	202,418.54	(202,418.54)
	023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	-	-	
	025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	1,227,900.00	1,000,000.00	227,900.00
	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	12,500.00	1,000,000.00	(987,500.00)
	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - HQTRS	230,000.00	410,000.00	(180,000.00)
	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	6,099,950.00	500,000.00	5,599,950.00
	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	-	-	-
	051705500300	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI	-	744,250.65	(744,250.65)
	052100100000	MINISTRY OF HEALTH - HQTRS	27,157.50	1,747,092.00	(1,719,934.50)
		SUB - TOTAL (LICENCES - GENERAL) 120204	202,390,149.21	127,258,942.70	75,131,206.51

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

	FEES - GENERAL 120204			
011101300600	INTEGRATION & INTERGOVERNMENTAL RELATION (P & E)	2,560,000.00	-	2,560,000.00
011111300100	GOVERNMENT HOUSE AND PROTOCOL	550,000.00	1,145,766.89	(595,766.89)
011200300100	STATE HOUSE OF ASSEMBLY	1,100,000.00	-	1,100,000.00
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	120,000.00	-	120,000.00
012300100100	MINISTRY OF INFORMATION	30,000.00	137,673.72	(107,673.72)
012300300100	BROADCASTING SERVICE OF EKITI STATE	-	1,000,000.00	(1,000,000.00)
012500100300	GENERAL ADMINISTRATION DEPARTMENT	610,000.00	22,805,028.37	(22,195,028.37)
012500500100	OFFICE OF ESTABLISHMENTS AND TRAINING	1,213,285.00	5,500,000.00	(4,286,715.00)
014000100100	STATE AUDITOR GENERAL OFFICE	987,000.00	1,070,000.00	(83,000.00)
014700100100	CIVIL SERVICE COMMISSION	-	-	
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	143,270.00	-	143,270.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	6,843,430.00	9,400,000.00	(2,556,570.00)
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	60,000.00	-	60,000.00
021510900100	FORESTRY DEPARTMENT	28,675,102.93	75,000,000.00	(46,324,897.07)
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	60,000.00	-	60,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	51,000.00	-	51,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	1,963,804.83	(1,963,804.83)
022000800100	BOARD OF INTERNAL REVENUE SERVICE	3,000.00	6,138,392.01	(6,135,392.01)
022000800300	EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY (IRS)	28,340,120.06	20,623,804.12	7,716,315.94

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	17,592,476.25	16,924,440.40	668,035.85
022900100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS	31,980,305.00	13,924,659.07	18,055,645.93
023100300100	EKITI STATE ELECTRICITY BOARD	289,000.00	322,232.35	(33,232.35)
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	12,684,000.00	34,207,542.56	(21,523,542.56)
023400200100	OFFICE OF SURVEYOR - GENERAL OF THE STATE	11,564,359.00	17,313,434.73	(5,749,075.73)
023800500100	MILLENNIUM DEVELOPMENT GOALS (MDGS) OFFICE	6,720,000.00	10,806,820.92	(4,086,820.92)
025210200100	EKITI STATE WATER CORPORATION	75,000.00	1,596,521.57	(1,521,521.57)
025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	-	1,000,000.00	(1,000,000.00)
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	308,899,499.47	332,975,822.09	(24,076,322.62)
025301000100	STATE HOUSING CORPORATION	3,943,061.00	20,950,000.00	(17,006,939.00)
025305600100	URBAN RENEWAL AGENCY	-	1,140,251.42	(1,140,251.42)
026100100100	MINISTRY OF PUBLIC UTILITIES	6,067,906.25	5,841,508.51	226,397.74
031800100100	EKITI STATE JUDICIARY	1,466,580.00	15,053,159.85	(13,586,579.85)
031801100100	STATE JUDICIAL SERVICE COMMISSION	771,093.00	1,810,000.00	(1,038,907.00)
032600100100	MINISTRY OF JUSTICE	346,700.00	800,000.00	(453,300.00)
050050010010	MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	-	3,420,754.20	(3,420,754.20)
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - HQTRS	2,838,457.50	4,101,131.38	(1,262,673.88)
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	14,198,053.96	521,400,000.00	(507,201,946.04)
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	4,830,000.00	5,265,503.88	(435,503.88)
051700800100	EKITI STATE LIBRARY BOARD	85,365.00	378,057.60	(292,692.60)

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

051701800100	COLLEGE OF EDUCATION - IKERE EKITI	461,092,953.00	630,000,000.00	(168,907,047.00)
051702100100	EKITI STATE UNIVERSITY	3,050,637,473.00	3,050,652,367.49	(14,894.49)
051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	-	1,000,000.00	(1,000,000.00)
051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	101,236.25	280,000.00	(178,763.75)
052100100000	MINISTRY OF HEALTH - HQTRS	-	1,737,899.00	(1,737,899.00)
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	147,551,295.00	130,347,917.98	17,203,377.02
052110200100	HOSPITAL MANAGEMENT BOARD	37,369,129.94	105,000,000.00	(67,630,870.06)
052110600100	COLLEGE OF HEALTH TECHNOLOGY	263,809,875.52	236,052,159.46	27,757,716.06
053500100100	MINISTRY OF ENVIRONMENT	190,000.00	-	190,000.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	7,891,575.00	7,981,759.93	(90,184.93)
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	-	-	-
053905100100	EKITI STATE SPORT COUNCIL	164,000.00	1,140,251.42	(976,251.42)
	SUB - TOTAL FEES - GENERAL 120204	4,464,505,602.13	5,318,208,665.75	(853,703,063.62)
				-
	FINES - GENERAL 120205			-
012300100100	MINISTRY OF INFORMATION	1,502,100.00	32,091.42	1,470,008.58
012301300100	GOVERNMENT PRINTING PRESS	-	662,399.97	(662,399.97)
012500500100	OFFICE OF ESTABLISHMENTS AND TRAINING	-	400,000.00	(400,000.00)
014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	-	7,218,331.45	(7,218,331.45)
014700100100	CIVIL SERVICE COMMISSION	540,415.00	2,110,377.13	(1,569,962.13)

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	21,349,935.70	29,283,158.02	(7,933,222.32)
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	153,040.10	(153,040.10)
021510900100	FORESTRY DEPARTMENT	120,000.00	2,000,000.00	(1,880,000.00)
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	15,000.00	114,025.14	(99,025.14)
022000800100	BOARD OF INTERNAL REVENUE SERVICE	-	-	-
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	540,000.00	-	540,000.00
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	-	3,437,300.65	(3,437,300.65)
022900100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS	2,458,972.50	8,935,524.08	(6,476,551.58)
022905500100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	10,194,560.00	14,594,900.00	(4,400,340.00)
023100300100	EKITI STATE ELECTRICITY BOARD	10,000.00	48,232.57	(38,232.57)
023400200100	OFFICE OF SURVEYOR - GENERAL OF THE STATE	2,730,108.70	4,500,000.00	(1,769,891.30)
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	24,648,345.53	183,000,000.00	(158,351,654.47)
025301000100	STATE HOUSING CORPORATION	-	-	-
026100100100	MINISTRY OF PUBLIC UTILITIES	-	1,000,000.00	(1,000,000.00)
031800100100	EKITI STATE JUDICIARY	13,265,879.81	8,000,000.00	5,265,879.81
032600100100	MINISTRY OF JUSTICE	63,997,445.36	180,976,917.56	(116,979,472.20)
050500200100	CHIEFTAINCY AFFAIRS	1,457,500.00	1,710,377.13	(252,877.13)
051305100101	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	-	5,050,000.00	(5,050,000.00)
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - HQTRS	144,472.50	370,000.00	(225,527.50)

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	36,333,297.59	48,225,709.26	(11,892,411.67)
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	341,075.02	1,576,004.63	(1,234,929.61)
051700800100	EKITI STATE LIBRARY BOARD	-	120,000.00	(120,000.00)
051701800100	COLLEGE OF EDUCATION - IKERE EKITI	205,605,857.00	491,163,267.17	(285,557,410.17)
051702100100	EKITI STATE UNIVERSITY	357,902,403.00	1,221,708,157.50	(863,805,754.50)
051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	190,236.25	420,754.26	(230,518.01)
051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	45,000.00	100,000.00	(55,000.00)
052100100000	MINISTRY OF HEALTH - HQTRS	2,452,681.25	4,966,894.64	(2,514,213.39)
052110200100	HOSPITAL MANAGEMENT BOARD	4,392,964.50	22,000,000.00	(17,607,035.50)
052110600100	COLLEGE OF HEALTH TECHNOLOGY	11,725,000.00	17,000,000.00	(5,275,000.00)
053500100100	MINISTRY OF ENVIRONMENT	4,753,100.63	5,701,257.09	(948,156.46)
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	-	-	-
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	2,889,579.00	5,701,257.09	(2,811,678.09)
	SUB - TOTAL FINES - GENERAL 120205	769,605,929.34	2,272,279,976.86	(1,502,674,047.52)
				-
	SALES - GENERAL 120206			-
011101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	28,095.00	-	28,095.00
011103500100	EKITI STATE PENSION COMMISSION	-	-	-
011103500101	PENSION TRANSITION ARRANGEMENT DEPARTMENT	1,326,060.00	2,850,628.55	(1,524,568.55)
011103700100	MUSLIM PILGRIM WELFARE BOARD	620,000.00	1,710,377.13	(1,090,377.13)

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

011103800100	CHRISTIAN PILGRIM WELFARE BOARD	254,000.00	515,595.10	(261,595.10)
011200300100	STATE HOUSE OF ASSEMBLY	1,261,000.00	1,140,251.42	120,748.58
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	320,595.00	456,100.57	(135,505.57)
012300100100	MINISTRY OF INFORMATION	-	161,401.40	(161,401.40)
012300300100	BROADCASTING SERVICE OF EKITI STATE	63,638,304.96	117,876,622.21	(54,238,317.25)
012301300100	GOVERNMENT PRINTING PRESS	-	78,757.18	(78,757.18)
012500100300	GENERAL ADMINISTRATION DEPARTMENT	-	-	-
012500500100	OFFICE OF ESTABLISHMENTS AND TRAINING	210,880.00	3,650,480.09	(3,439,600.09)
014700100100	CIVIL SERVICE COMMISSION	272,890.00	100,000.00	172,890.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	200,000.00	1,800,000.00	(1,600,000.00)
021500100300	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	-	-	
021502100200	SCHOOL AGRICULTURE AND ENTERPRISE	-	495,766.47	(495,766.47)
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	-	155,455.55	(155,455.55)
021510900100	FORESTRY DEPARTMENT	172,900.00	2,000,000.00	(1,827,100.00)
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	454,200.00	576,848.59	(122,648.59)
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	500,000.00	(500,000.00)
022000800100	BOARD OF INTERNAL REVENUE SERVICE	2,714,663.00	9,501,427.22	(6,786,764.22)
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	100,000.00	5,100,000.00	(5,000,000.00)
022200400100	MULTI- PURPOSE CREDIT AGENCY	-	342,075.42	(342,075.42)
022700600100	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	4,765.00	912,201.14	(907,436.14)

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

023100300100	EKITI STATE ELECTRICITY BOARD	11,340.00	-	11,340.00
023600400200	BUREAU OF TOURISM, ART AND CULTURE	-	50,000.00	(50,000.00)
025210200100	EKITI STATE WATER CORPORATION	591,000.00	1,016,788.14	(425,788.14)
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	48,908,857.68	30,000,000.00	18,908,857.68
025301000100	STATE HOUSING CORPORATION	253,000.00	62,802,584.05	(62,549,584.05)
031801100100	STATE JUDICIAL SERVICE COMMISSION	305,605.00	1,376,598.09	(1,070,993.09)
032600100100	MINISTRY OF JUSTICE	2,000.00	6,500,000.00	(6,498,000.00)
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	366,135.00	-	366,135.00
051701800100	COLLEGE OF EDUCATION - IKERE EKITI	-	-	-
051705400100	051705400100 STATE TEACHING SERVICE COMMISSION	672,525.00	14,823,268.45	(14,150,743.45)
051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	-	1,500,000.00	(1,500,000.00)
051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	193,500.00	333,628.46	(140,128.46)
051705500300	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI	-	300,000.00	(300,000.00)
052100100000	MINISTRY OF HEALTH - HQTRS	392,340.60	100,000.00	292,340.60
052110200100	HOSPITAL MANAGEMENT BOARD	64,724,591.80	4,496,064.91	60,228,526.89
052110600100	COLLEGE OF HEALTH TECHNOLOGY	9,022,118.00	10,900,000.00	(1,877,882.00)
052111300100	CENTRAL MEDICAL STORE	1,058,372.94	4,583,067.59	(3,524,694.65)
	SUB - TOTAL SALES - GENERAL 120206	198,079,738.98	288,705,987.73	(90,626,248.75)
				-
	EARNINGS - GENERAL 120207			-

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

011101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	100,835.00	1,092,997.82	(992,162.82)
011102100100	EKITI STATE LIAISON OFFICE -LAGOS	714,782.80	1,140,251.42	(425,468.62)
011102100200	EKITI STATE LIAISON OFFICE -ABUJA	1,267,300.00	1,140,251.42	127,048.58
012500100300	GENERAL ADMINISTRATION DEPARTMENT	-	-	
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	42,000.00	500,000.00	(458,000.00)
021502100200	SCHOOL AGRICULTURE AND ENTERPRISE	10,075.00	650,000.00	(639,925.00)
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	800,000.00	468,782.09	331,217.91
021510900100	FORESTRY DEPARTMENT	3,675,256.28	7,778,642.70	(4,103,386.42)
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	339,482,761.48	(339,482,761.48)
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	83,000.00	6,240,251.42	(6,157,251.42)
022905500100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	-	110,000.00	(110,000.00)
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	-	-	-
023400200100	OFFICE OF SURVEYOR - GENERAL OF THE STATE	239,315.00	750,000.00	(510,685.00)
023600100101	TOURISM DEVELOPMENT AGENCY	244,000.00	1,482,326.84	(1,238,326.84)
023600400200	BUREAU OF TOURISM, ART AND CULTURE	320,000.00	372,125.32	(52,125.32)
025210200100	EKITI STATE WATER CORPORATION	8,310,475.25	8,629,022.43	(318,547.18)
025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	-	1,420,754.26	(1,420,754.26)
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	6,375,951.08	20,000,000.00	(13,624,048.92)
025301000100	STATE HOUSING CORPORATION	3,201,298.20	4,000,000.00	(798,701.80)
032600100100	MINISTRY OF JUSTICE	900,500.00	-	900,500.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - HQTRS	124,000.00	250,000.00	(126,000.00)
051701800100	COLLEGE OF EDUCATION - IKERE EKITI	-	-	-
051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	-	500,000.00	(500,000.00)
051705600200	EDUCATION TRUST FUND	287,782,172.02	394,256,123.73	(106,473,951.71)
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	556,660,393.90	717,633,890.52	(160,973,496.62)
	SUB - TOTAL EARNINGS - GENERAL 120207	870,851,354.53	1,507,898,181.45	(637,046,826.92)
				-
	RENT ON GOVERNMENT BUILDINGS 120208			-
012500100300	GENERAL ADMINISTRATION DEPARTMENT	-	-	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	125,000.00	576,848.59	(451,848.59)
022000700100 O	OFFICE OF THE ACCOUNTANT GENERAL	-	7,483,809.67	(7,483,809.67)
023600400200	BUREAU OF TOURISM, ART AND CULTURE	152,000.00	148,000.39	3,999.61
	SUB - TOTAL RENT ON GOVERNMENT BUILDINGS 120208	277,000.00	8,208,658.65	(7,931,658.65)
				-
	RENT ON LANDS & OTHER GENERAL 120209			-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	166,000.00	600,000.00	(434,000.00)
021500100300	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	2,256,650.00	12,103,771.28	(9,847,121.28)
023400400100	EKITI STATE ROAD MAINTENANCE AGENCY (EKROMA)(PUBLIC WORKS CORPORATION)	661,520.00	-	661,520.00
025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	126,000.00	-	126,000.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

	025301000100	STATE HOUSING CORPORATION	21,167,392.65	60,480,064.36	(39,312,671.71)
	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	-	-	-
		SUB TOTAL RENT ON LANDS & OTHER GENERAL 120209	24,377,562.65	73,183,835.64	(48,806,272.99)
					-
8		INVESTMENT INCOME 120211			-
	011103500100	EKITI STATE PENSION COMMISSION	-	-	-
	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	1,304,432,815.40		1,304,432,815.40
		SUB - TOTAL INVESTMENT INCOME 120211	1,304,432,815.40	-	1,304,432,815.40
9		INTEREST EARNED 120212			
	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	101,046,327.87		101,046,327.87
		SUB - TOTAL INTERST EARNED	101,046,327.87	-	101,046,327.87
		(B) TOTAL NON TAX REVENUE	7,935,566,480.11	9,595,744,248.78	(1,660,177,768.67)

NOTE 6: AIDS AND GRANTS

S/NO	MDAs/DONORS	JANUARY-DECEMBER, 2019		
		ACTUAL	BUDGET	VARIANCE
		₦	₦	₦
1	MINISTRY OF HEALTH (UNICEF)	7,460,979.87	-	7,460,979.87
2	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (UNICEF)	135,670,039.00	-	135,670,039.00
3	MDGs-CGS TO STATE TRACK (FEDERAL GOVERNMENT)	250,000,000.00	500,000,000.00	(250,000,000.00)
4	SFTAS	-	3,387,500,000.00	(3,387,500,000.00)
5	UBEC/SUBEB	7,693,222,260.49		7,693,222,260.49
6	Refund on Road	7,924,651,848.76	10,254,303,135.27	(2,329,651,286.51)
	TOTAL	16,011,005,128.12	14,141,803,135.27	1,869,201,992.85

NOTE 7: OTHER REVENUE

S/NO	DETAILS	JANUARY- DECEMBER, 2019		
		ACTUAL	BUDGET	VARIANCE
		₦	₦	₦
	OTHER REVENUE:			
1	BAIL OUT REPAYMENT BY JAAC	94,369,459.44	-	94,369,459.44
2	REFUND BY MDAs AND OTHERS	132,933,690.71	-	132,933,690.71
3	OTHER PAYEES	9,860,642.64		9,860,642.64
4	TSA SWEEPING & OTHER REFUNDS	316,965,834.48	2,118,759,902.30	(1,801,794,067.82)
5	Wema Share	828,247.18		828,247.18
6	Paris Club Refund	600,000,000.00		600,000,000.00
	TOTAL	1,154,957,874.45	2,118,759,902.30	(963,802,027.85)

NOTE 9: PERSONEL ANALYSIS

MONTH	CIVIL SERVANTS		SECONADARY SCHOOLS TEACHERS		POLITICAL APPOINTEES		TOTAL	
	NUMBER	AMOUNT (N)	NUMBER	AMOUNT (N)	NUMBER	AMOUNT (N)	NUMBER	AMOUNT (N)
JANUARY	10173	669,806,685.32	9065	662,206,875.21	118	86,042,893.43	19356	1,418,056,453.96
FEBRUARY	10143	666,754,639.95	9041	660,193,957.49	135	81,499,804.28	19319	1,408,448,401.72
MARCH	10127	679,491,902.19	9023	659,127,526.91	144	54,760,966.91	19294	1,393,380,396.01
APRIL	10205	663,930,351.50	9008	655,941,661.91	189	66,834,097.33	19402	1,386,706,110.74
MAY	10173	662,373,257.67	8988	654,225,833.42	241	87,617,876.12	19402	1,404,216,967.21
JUNE	10108	690,470,713.02	9000	652,326,823.21	253	108,974,343.19	19361	1,451,771,879.42
JULY	10050	675,165,915.86	8962	655,023,567.90	266	99,791,572.85	19278	1,429,981,056.61
AUGUST	10331	712,212,431.82	8957	653,963,787.41	275	102,547,877.17	19563	1,468,724,096.40
SEPTEMBER	10412	709,008,987.23	8938	650,720,587.79	276	100,213,599.85	19626	1,459,943,174.87
OCTOBER	10356	757,966,082.08	8896	654,885,017.55	306	107,553,295.27	19558	1,520,404,394.90
NOVEMBER	10392	711,638,019.09	8869	653,170,430.59	313	106,397,578.23	19574	1,471,206,027.91
DECEMBER	10392	702,650,050.79	8849	650,230,575.03	317	112,109,301.17	19558	1,464,989,926.99
TOTAL	122862	8,301,469,036.52	107596	7,862,016,644.42	2833	1,114,343,205.80	233291	17,277,828,886.74

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

NOTE 10: SALARIES AND WAGES

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	FINAL BUDGET	VARIANCE
			N	N	N
		ADMINISTRATIVE SECTOR			
1	11100100100	GOVERNOR OFFICE (GAD)	143,769,758.53	146,922,354.30	3,152,595.77
2	011100100200	OFFICE OF THE DEPUTY GOVERNOR	38,794,328.11	54,968,843.39	16,174,515.28
3	011100300100	EKITI STATE BOUNDARY COMMISSION	8,765,382.17	15,276,507.75	6,511,125.58
4	011100800100	STATE EMERGENCY MANAGEMENT AGENCY	12,861,361.08	16,017,042.77	3,155,681.69
5	011101300200	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT.	36,937,132.59	43,048,788.35	6,111,655.76
6	011101300200	POLITICAL APPOINTEES (P&E)	1,101,375,786.96	1,132,365,814.11	30,990,027.15
7	011102100100	EKITI STATE LIAISON OFFICE -LAGOS	10,242,390.69	15,525,044.71	5,282,654.02
8	011102100200	EKITI STATE LIAISON OFFICE -ABUJA	10,836,929.63	15,945,744.45	5,108,814.82
9	011103700100	MUSLIM PILGRIM WELFARE BOARD	7,645,134.66	17,206,254.41	9,561,119.75
10	011103800100	CHRISTIAN PILGRIM WELFARE BOARD	13,380,177.22	19,393,964.70	6,013,787.48
11	011104400100	MINISTRY OF SPECIAL DUTIES		89,559.86	89,559.86
12	011111300100	GOVERNMENT HOUSE AND PROTOCOL	150,757,556.24	164,956,503.92	14,198,947.68
13	011111300500	CABINET DEPARTMENT GOV. OFFICE	33,972,235.31	49,726,623.59	15,754,388.28
14	011113200100	INTEGRATION & INTER-GOVERNMENTAL AFFAIRS	2,894,597.33	18,338,382.48	15,443,785.15
15	011200300100	HOUSE OF ASSEMBLY	448,701,404.95	486,770,123.80	38,068,718.85
16	012300100100	MINISTRY OF INFORMATION, YOUTH AND SPORTS DEVELOPMENT	98,665,666.59	120,965,562.93	22,299,896.34
17	012300300100	BROADCASTING SERVICE OF EKITI STATE	171,798,045.19	194,793,745.32	22,995,700.13
18	012500500100	OFFICE OF ESTABLISHMENT AND TRAINING	81,823,570.98	100,000,000.00	18,176,429.02
19	014000100100	STATE AUDITOR GENERAL OFFICE	81,244,638.94	97,606,936.31	16,362,297.37
20	014000100100	AUDITOR GENERAL FOR LOCAL GOVT.	36,053,680.15	61,845,153.58	25,791,473.43
21	014700100100	CIVIL SERVICE COMMISSION	42,564,711.77	55,883,386.10	13,318,674.33
22	014700300100	EKITI STATE LOCAL GOVERNMENT SERVICE COMMISSION	793,013.24	1,215,152.04	422,138.80

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

23	014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	64,856,350.18	77,162,154.50	12,305,804.32
		TOTAL ADMINISTRATIVE SECTOR	2,598,733,852.51	2,906,023,643.37	307,289,790.86
		ECONOMIC SECTOR			
24	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	421,780,647.94	486,162,753.98	64,382,106.04
25	021502100200	SCHOOL AGRICULTURE AND ENTERPRISE	7,449,142.54	19,999,603.54	12,550,461.00
26	021510200100	AGRICULTURAL DEVELOPMENT PROJECT	146,685,715.78	194,938,383.73	48,252,667.95
27	021511000100	FOUNTAIN AGRIC MARKETING AGENCY	20,792,610.15	33,052,135.47	12,259,525.32
28	022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	107,728,939.40	127,834,754.88	20,105,815.48
29	022000700100	OFFICE OF THE ACCOUNTANT-GENERAL	110,591,918.01	100,039,445.61	(10,552,472.40)
30	022000800100	INTERNAL REVENUE SERVICE	168,512,944.10	156,741,931.00	(11,771,013.10)
31	022000800300	EKITI STATE SIGNAGE AND ADVERTISEMENT (IRS)	344,643.66	2,445,047.19	2,100,403.53
32	022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	167,401,126.98	172,127,017.92	4,725,890.94
33	022200100600	MULTI PURPOSE CREDIT AGENCY	33,001,803.65	37,662,940.85	4,661,137.20
34	022700500100	JOB CREATION AND EMPLOYMENT AGENCY	8,995,564.69	12,046,136.78	3,050,572.09
35	023100300100	EKITI STATE ELECTRICITY BOARD	65,567,528.89	82,630,338.68	17,062,809.79
36	023400100100	MINISTRY OF WORKS AND TRANSPORT	278,005,197.17	267,106,326.23	(10,898,870.94)
37	023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	27,224,275.59	32,140,950.04	4,916,674.45
38	023400400100	EKITI STATE ROAD MAINTENMENT AGENCY (EKROMA)(PUBLIC WORKS CORPORATION)	19,133,525.75	24,363,642.79	5,230,117.04
39	023600400200	BUREAU OF TOURISM ART AND CULTURE	67,657,802.30	94,256,913.39	26,599,111.09
40	023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	68,399,872.45	83,500,258.52	15,100,386.07
41	023800400100	BUREAU OF STATISTICS	25,822,467.52	36,590,538.64	10,768,071.12
42	025210200100	EKITI STATE WATER CORPORATION	305,229,610.67	352,394,091.41	47,164,480.74
43	025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	30,130,120.77	39,196,982.83	9,066,862.06
44	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	82,681,025.95	100,011,329.50	17,330,303.55
45	025301000100	STATE HOUSING CORPORATION	78,163,647.71	100,933,379.46	22,769,731.75

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

46	025305600100	URBAN RENEWAL AGENCY	8,552,672.22	15,140,161.32	6,587,489.10
47	026100100100	MINISTRY OF PUBLIC UTILITIES	63,336,689.07	67,359,694.93	4,023,005.86
48		PENCOM	14,633,598.43		
		TOTAL ECONOMICS SECTOR	2,327,823,091.39	2,638,674,758.69	325,485,265.73
		LAW AND JUSTICE SECTOR			
49	032600100100	MINISTRY OF JUSTICE	184,445,609.54	195,110,675.59	10,665,066.05
		TOTAL LAW AND JUSTICE SECTOR	184,445,609.54	195,110,675.59	10,665,066.05
		REGIONAL SECTOR	-		
		TOTAL REGIONAL SECTOR			
		SOCIAL SECTOR			
50	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	80,991,772.64	108,416,854.42	27,425,081.78
51	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	476,769,793.81	584,394,410.66	107,624,616.85
52	051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	327,801,720.89	413,151,693.38	85,349,972.49
53	051700800100	EKITI STATE LIBRARY BOARD	11,105,921.18	22,733,344.87	11,627,423.69
54	051702600000	NON-TEACHING STAFF (TSC) HQ	123,178,570.03	200,002,392.38	76,823,822.35
55	051705400100	STATE TEACHING SERVICE COMMISSION (SECONDARY SCHOOL TEACHERS)	7,860,059,792.83	8,373,789,428.89	513,729,636.06
56	051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	81,364,235.61	101,822,874.60	20,458,638.99
57	051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	38,465,054.96	57,698,059.11	19,233,004.15
58	051705600100	STATE SCHOLARSHIP BOARD	11,492,724.48	20,150,607.26	8,657,882.78
59	051705600200	EDUCATION TRUST(ENDOWMENT) FUND	13,670,831.14	20,663,026.03	6,992,194.89
60	052100100100	MINISTRY OF HEALTH	283,880,245.71	350,831,773.53	66,951,527.82
61	052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	27,050,475.66	25,653,967.64	(1,396,508.02)
62	052110200100	HOSPITAL MANAGEMENT BOARD	2,469,160,785.76	2,805,220,188.26	336,059,402.50
63	052111300100	CENTRAL MEDICAL STORE	19,310,875.58	18,324,172.63	(986,702.95)
64	053500100100	MINISTRY OF ENVIRONMENT	142,273,623.71	170,011,280.10	27,737,656.39

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

65	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	12,758,414.78	22,582,287.19	9,823,872.41
66	053505300100	EKITI STATE WASTE MANAGEMENT BOARD	21,650,884.94	27,150,951.11	5,500,066.17
67	053905100100	EKITI STATE SPORT COUNCIL	53,919,943.96	78,480,056.59	24,560,112.63
68	0505100100100	MINISTRY FOR LOCAL GOVERNMENT, COMMUNITY DEVELOPMENT AND CHIEFTANCY AFFAIRS-STATE	60,001,189.08	84,367,426.29	24,366,237.21
		TOTAL SOCIAL SECTOR	12,114,906,856.75	13,485,444,794.94	1,370,537,938.19
		PERSONEL COST SUMMARY			
		ADMINISTRATION SECTOR	2,598,733,852.51	2,906,023,643.37	307,289,790.86
		ECONOMIC SECTOR	2,327,823,091.39	2,638,674,758.69	310,851,667.30
		LAW AND JUSTICE SECTOR	184,445,609.54	195,110,675.59	10,665,066.05
		REGIONAL SECTOR	-	-	-
		SOCIAL SECTOR	12,114,906,856.75	13,485,444,794.94	1,370,537,938.19
		TOTAL (A)	17,225,909,410.19	19,224,281,750.96	1,999,344,462.40
		CORPERS ALLOWANCE	30,878,238.92		(30,878,238.92)
		REPATRIATION	7,145,502.05		(7,145,502.05)
		LOCUM/INTERN	13,895,735.58		(13,895,735.58)
		LEAVE BONUS	-		-
		STATE HEALTH INSURANCE SCHEME (SHIS)			-
		CHRISTMAS BONUS			-
		TOTAL (B)	51,919,476.55		(51,919,476.55)
		GRAND TOTAL (A+B)	17,277,828,886.74	19,224,281,750.96	1,946,452,864.22

NOTE 10B: RURAL AND CORE SUBJECT ALLOWANCE FOR TEACHERS

S/N	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	FINAL BUDGET	VARIANCE
1	051700100100	SEPIP (MINISTRY OF EDUCATION)	3,033,424.22	}	
2	051700300100	SEPIP (SUBEB)	74,294,971.53		
3	051705400100	SEPIP (TSC)	242,310,165.04		
4	051705500100	SEPIP (BTVE)	769,552.86		
		TOTAL	320,408,113.65	815,483,762.17	495,075,648.52

NOTE 10C: SOCIAL CONTRIBUTIONS

1	210202	5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	-	88,628,360.27	88,628,360.27
2		ACTUARIAL VALUATION			-
3	210202	10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	112,365,035.53	112,942,540.41	577,504.88
		TOTAL	112,365,035.53	201,570,900.68	89,205,865.15

NOTE 11: SOCIAL BENEFITS

CODE	DETAILS	JANUARY - DECEMBER, 2019			2018
		ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
		₦	₦	₦	₦
210301	PENSION	5,374,470,512.28	6,081,466,472.74	706,995,960.46	4,347,945,875.15
210301	GRATUITY	2,459,386,654.86	1,000,000,000.00	(1,459,386,654.86)	1,782,760,544.41
210301	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	-	44,356,775.01	44,356,775.01	-
	TOTAL	7,833,857,167.14	7,125,823,247.75	(708,033,919.39)	6,130,706,419.56

NOTE 12: PUBLIC DEBT CHARGES

CODE	DETAILS	JANUARY - DECEMBER, 2019			2018
		ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
		₦	₦	₦	₦
220602	LEGAL CHARGES	452,148,528.06			60,550,000.00
220602	CONSULTANCY & SETTLEMENTS	196,525,100.97			
	FINANCIAL CHARGES	143,278,818.21			
220602	DOMESTIC LOAN INTEREST CHARGES	5,057,856,516.67	467,455,981.50	(4,590,400,535.17)	7,028,430,295.39
220601	FOREIGN LOAN INTEREST CHARGES	237,759,705.31	7,018,211,202.73	6,780,451,497.42	
	TOTAL	6,087,568,669.22	7,485,667,184.23	1,398,098,515.01	7,088,980,295.39

NOTE 13: OVERHEAD COST (BY SECTORS)- 2202

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	FINAL BUDGET	VARIANCE
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	011100100100	GOVERNOR OFFICE (GAD)	282,970,711.64	371,896,676.92	88,925,965.28
2	011100100101	EKITI STATE GOVERNORS LODGE, ABUJA	3,140,000.00	5,554,550.36	2,414,550.36
3	011100100200	OFFICE OF THE DEPUTY GOVERNOR	256,145,500.00	260,000,000.00	3,854,500.00
4	011100100201	EKITI STATE DEPUTY GOVERNORS LODGE, ABUJA	1,200,000.00	2,380,521.58	1,180,521.58
6	011100200101	OFFICE OF THE SPECIAL ADVISER GOVERNORS OFFICE (GH&P)	1,100,000.00	774,417.72	(325,582.28)
7	11100200103	OFFICE OF THE SPECIAL ADVISER, NATIONAL ASSEMBLY	600,000.00	4,800,000.00	4,200,000.00
8	011100200101	OFFICE OF THE SENIOR SPECIAL ASSISTANT (SPECIAL DUTIES)	-	2,000,000.00	2,000,000.00
9	011100200118	OFFICE OF PRIVATE SECRETARY TO GOVERNOR (GH&P)	-	414,156.47	414,156.47
10	023800100200	SPECIAL ASSISTANT DEVELOPMENT MATTERS	300,000.00	3,000,000.00	2,700,000.00
11	011102100300	SPECIAL ADVISER, FEDERAL MATTERS	500,000.00	19,250,000.00	18,750,000.00
12	011102100400	SPECIAL ASSISTANT, PROTOCOL	300,000.00	3,600,000.00	3,300,000.00
13	011111300300	OFFICE OF SPECIAL ASSISTANT ON ECONOMIC MATTERS	1,000,000.00	6,000,000.00	5,000,000.00
14	011100300100	EKITI STATE BOUNDARY COMMISSION	2,000,000.00	3,000,000.00	1,000,000.00
15	011100300200	BOUNDARY TECHNICAL COMMITTEE(D-GOV)	2,351,500.00	2,967,535.98	616,035.98
16	011100300200	OFFICE OF ECONOMIC PRESERVATION AND GENERAL ENFORCEMENT	550,000.00	3,000,000.00	2,450,000.00
17	011100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	26,186,000.00	62,224,269.58	36,038,269.58
18	011100800100	CONTROL MONITORING OF DISASTER SITE	550,000.00	900,000.00	350,000.00
19	011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	2,560,000.00	9,400,000.00	6,840,000.00
20	011101000200	STATE PROJECTS MONITORING AND EVALUATION OFFICE	1,200,000.00	2,799,222.11	1,599,222.11
21	011101000300	PROJECT EVALUATION COMMITTEE	900,000.00	1,190,260.80	290,260.80

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

22	011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)	40,567,750.00	60,000,000.00	19,432,250.00
23	011101300200	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT.	819,257,891.83	1,478,694,883.46	659,436,991.63
24	011101300200	QUARTERLY LEGISLATIVE EXECUTIVE	550,000.00	1,500,000.00	950,000.00
25	011101300200	POLICY AND STRATEGY (P&E)	550,000.00	1,500,000.00	950,000.00
26	011101300300	ECONOMIC AND PARASTATALS (P & E)	2,200,000.00	1,642,650.36	(557,349.64)
27	011101300400	POLITICAL AND INTER-PARTY AFFAIRS (P & E)	10,606,900.00	20,485,196.72	9,878,296.72
28	011101300700	NIREC (P & E)	1,725,000.00	2,120,000.00	395,000.00
29	011102000100	EKITI STATE SOCIAL SECURITY SCHEME	1,865,000.00	1,967,535.98	102,535.98
30	011102100100	EKITI STATE LIAISON OFFICE -LAGOS	6,713,275.00	9,800,000.00	3,086,725.00
31	011102100200	EKITI STATE LIAISON OFFICE -ABUJA	19,850,380.00	23,000,000.00	3,149,620.00
32	011102100300	EKITI STATE LIAISON OFFICE -AKURE	240,000.00	400,000.00	160,000.00
33	011102100201	MAINTENANCE OF LIAISON OFFICE, ABUJA STAFF QUARTERS	300,000.00	1,500,000.00	1,200,000.00
34	011103400200	BUREAU OF TRANSFORMATION AND STRATEGY	9,119,900.00	20,000,000.00	10,880,100.00
35	011103500100	EKITI STATE PENSION COMMISSION/BOARD	14,700,000.00	16,596,499.50	1,896,499.50
36	011103500100	EKITI STATE PENSION COMMISSION (ACTUARIAL VALUATION)	-		-
37	011103700100	MUSLIM PILGRIM WELFARE BOARD	11,720,000.00	20,799,611.06	9,079,611.06
38	011103800100	CHRISTIAN PILGRIM WELFARE BOARD	11,135,200.00	21,299,611.06	10,164,411.06
39	011103800100	MINISTRY OF REGIONAL DEVELOPMENT AND SPECIAL DUTIES	2,650,000.00	70,000,000.00	67,350,000.00
40	011104800100	EKITI STATE CITIZENS RIGHTS	1,440,000.00	2,300,000.00	860,000.00
41	011110500100	OFFICE OF THE CHIEF OF STAFF	38,400,000.00	38,414,000.00	14,000.00
42	011110500101	APPOINTMENT DEPARTMENT (CSC)	1,440,000.00	1,500,000.00	60,000.00
43	011111100100	PUBLIC-PRIVATE PARTNERSHIP	840,000.00	845,234.72	5,234.72

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

44	011111300100	GOVERNMENT HOUSE PROTOCOL	2,779,608,750.00	3,149,708,291.26	370,099,541.26
45	011111300400	MAINTENANCE OF GOVERNORS LODGE	550,000.00	2,142,469.42	1,592,469.42
46	011111300500	MAINTENANCE OF EXCO CHAMBERS	2,284,800.00	3,160,000.00	875,200.00
47	011111300500	CABINET DEPARTMENT GOV. OFFICE	43,595,600.00	60,000,000.00	16,404,400.00
48	011111400100	CHIEF PRESS SECRETARY/ SA MEDIA	28,101,000.00	27,853,638.69	(247,361.31)
49	011113200100	INTEGRATION & INTER-GOVERNMENTAL AFFAIRS	3,711,000.00	4,080,327.11	369,327.11
50	011200300100	HOUSE OF ASSEMBLY	665,254,275.12	786,988,100.35	121,733,825.23
51	011200400100	HOUSE OF ASSEMBLY SERVIC COMMISSION	12,340,000.00	61,489,438.56	49,149,438.56
52	011200400100	MINISTRY OF INFORMATION	37,478,657.53	259,761,043.17	222,282,385.64
					-
53	012300300100	BROADCASTING SERVICE OF EKITI STATE	70,541,011.90	10,099,416.58	(60,441,595.32)
54	012301300100	GOVERNMENT PRINTING PRESS		249,708.29	249,708.29
55	012400700100	EKITI STATE FIRE SERVICE	2,800,000.00	2,861,432.11	61,432.11
56	012500100100	OFFICE OF THE HEAD OF SERVICE	23,330,660.00	30,000,000.00	6,669,340.00
57	012500100200	PERSONNEL DEPARTMENT (CSC)	1,440,000.00	1,500,000.00	60,000.00
58	012500500100	OFFICE OF ESTABLISHMENT AND TRAINING	52,907,987.04	65,000,000.00	12,092,012.96
59	012500500200	ESTABLISHMENT AND MANAGEMENT SERVICES DEPT. (ESTABS)	2,400,000.00	2,600,000.00	200,000.00
60	012500500300	PENSIONS DEPARTMENT (ESTABS)	1,440,000.00	1,549,513.82	109,513.82
61	012500500400	STAFF MATTERS AND INDUSTRIAL RELATIONS DEPARTMENT (ESTABS)	1,200,000.00	1,349,513.82	149,513.82
62	012500500500	TRAINING AND MANPOWER DEPARTMENT (ESTABS)	1,200,000.00	1,449,319.35	249,319.35
63	012500500600	STAFF DEVELOPMENT CENTRE (ESTABS)	1,167,000.00	1,500,000.00	333,000.00
64	012500500700	STAFF HOUSING LOANS BOARD (ESTABS)	600,000.00	789,669.40	189,669.40
65	012500500800	PEER REVIEW FORUM FOR HEAD OF SERVICE AND PERMANENT SECRETARIES (ESTABS)	3,600,000.00	3,800,000.00	200,000.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

66	012500500800	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	101,871,000.00	158,257,021.82	56,386,021.82
67	012500600100	PUBLIC SERVICE COORDINATING UNIT (HOS)	2,090,000.00	2,242,469.42	152,469.42
68	014000100100	STATE AUDITOR GENERAL OFFICE	19,352,000.00	31,556,355.92	12,204,355.92
69	014000100100	PENSION AND GRATUITY (STATE AUDIT)	550,000.00	1,000,000.00	450,000.00
70	014000100100	GOVERNMENT ACCOUNT MANAGEMENT UNITS	500,000.00	1,000,000.00	500,000.00
71	014000100300	AUDITING OF ALL SECONDARY SCHOOL	3,600,000.00	4,198,833.17	598,833.17
72	014000100300	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	3,280,000.00	8,758,567.39	5,478,567.39
73	014700100100	CIVIL SERVICE COMMISSION	28,792,550.00	30,557,620.00	1,765,070.00
74	014700200100	CIVIL SERVICE TRANSFORMATION	1,680,000.00	1,785,391.19	105,391.19
75	014700300100	EKITI STATE LOCAL GOVERNMENT SERVICE COMMISSION			-
76	014000100200	MONITORING AND SPECIAL AUDIT DEPARTMENT	1,200,000.00	1,199,611.06	(388.94)
77	011103500200	PENSION TRANSITION ARRANGEMENT DEPARTMENT (PTAD)	3,000,000.00	4,000,000.00	1,000,000.00
78	022700600200	HUMAN CAPITAL DEVELOPMENT	1,050,000.00	1,399,611.06	349,611.06
79	011101000101	SUPERVISION AND MONITORING OF PROJECT (BPP)	3,600,000.00	4,000,000.00	400,000.00
80	014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	12,000,000.00	12,097,277.39	97,277.39
		TOTAL ADMINISTRATIVE SECTOR	5,497,541,300.06	7,299,501,474.73	1,801,960,174.67
		ECONOMIC SECTOR			-
81	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	9,476,000.00	20,598,444.22	11,122,444.22
82	021500100200	RURAL DEVELOPMENT	2,400,000.00	2,400,275.18	275.18
83	021500100300	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	1,330,000.00	2,083,767.99	753,767.99
84	021502100200	SCHOOL AGRICULTURE AND ENTERPRISE	780,000.00	866,929.43	86,929.43
85	021510200100	AGRICULTURAL DEVELOPMENT PROJECT	6,418,000.00	7,698,638.69	1,280,638.69
86	021510200200	FADAMA PROJECT	800,000.00	1,399,611.06	599,611.06

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

87	021510200400	STATE COMMITTEE ON FOOD AND NUTRITION (UNICEF ASSISTED)	600,000.00	2,000,000.00	1,400,000.00
88	021510900100	FORESTRY DEPARTMENT	1,456,000.00	1,899,611.06	443,611.06
89	021511000100	FOUNTAIN AGRIC MARKETING AGENCY	1,960,000.00	2,700,000.00	740,000.00
90	022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	11,650,453,699.47	10,886,746,726.36	(763,706,973.11)
91	022000200100	DEBT MANAGEMENT OFFICE	2,760,000.00	2,880,521.58	120,521.58
92	022000300100	BUDGET DEPARTMENT	3,240,000.00	4,548,735.93	1,308,735.93
93	022000400100	EXPENDITURE DEPARTMENT	4,200,000.00	4,467,535.98	267,535.98
94	022000500100	STATE FINANCES DEPARTMENT	3,000,000.00	3,967,535.98	967,535.98
95	022000500100	STATE WIDE REVENUE COMMITTEE	4,950,000.00	5,400,000.00	450,000.00
96	022000100300	STATE FISCAL EFFICIENCY UNIT	3,000,000.00	3,499,611.06	499,611.06
97	022000600100	CENTRAL INTERNAL AUDIT OFFICE	7,035,000.00	7,998,055.28	963,055.28
98	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	129,496,436.50	244,071,468.47	114,575,031.97
99	022000700200	MAIN ACCOUNTS DEPARTMENT (AG's OFFICE)	3,000,000.00	3,499,027.64	499,027.64
100	022000700800	FUND MANAGEMENT (AG's OFFICE)	3,330,000.00	5,099,416.58	1,769,416.58
101	022000700800	IMPLEMENTATION OF TREASURY SINGLE ACCOUNTS	4,950,000.00	6,000,000.00	1,050,000.00
102	022000700300	CENTRAL PAY OFFICE	1,992,000.00	3,499,027.64	1,507,027.64
103	022000700400	PROJECT FINANCE MANAGEMENT UNIT (PFMU)	720,000.00	1,083,767.99	363,767.99
104	022000700500	IPSAS STEERING COMMITTEE	1,440,000.00	2,499,027.64	1,059,027.64
105	022000700600	STATE INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM (SIFMIS)	3,000,000.00	3,499,027.64	499,027.64
106	022000700700	MANAGEMENT SERVICE DEPT. (AG)	2,400,000.00	3,499,027.64	1,099,027.64
107	022000800100	INTERNAL REVEUNE SERVICE	149,074,049.83	200,000,000.00	50,925,950.17
108	022000800200	SUSTAINABLE IGR COMMITTEE	3,360,000.00	4,284,938.85	924,938.85
109	022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	6,517,535.68	8,148,446.50	1,630,910.82

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

110	022200100100	MONITORING AND SUPERVISION OF COOPERATIVE SOCIETIES	550,000.00	1,000,000.00	450,000.00
111	022200100100	STATE COOPERATIVE ADVISORY BOARD	550,000.00	900,000.00	350,000.00
112	022200100200	MULTI LATERAL DEPARTMENT	867,000.00	1,649,124.87	782,124.87
113	022200100300	STATE REVENUE AND INVESTMENT COMMITTEE	2,040,000.00	2,499,547.66	459,547.66
114	022200100500	EKITI STATE ENTERPRISES DEVELOPMENT AGENCY	1,680,000.00	2,083,573.52	403,573.52
115	022200100600	MULTI PURPOSE CREDIT AGENCY	1,200,000.00	1,209,416.58	9,416.58
116	022200900100	PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT	300,000.00	899,611.06	599,611.06
117	022700100200	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	3,322,000.00	703,777,275.18	700,455,275.18
118	022700500100	JOB CREATION AND EMPLOYMENT AGENCY	1,584,000.00	5,945,400.78	4,361,400.78
119	22700100100	OFFICE OF LABOUR RELATIONS	3,954,974.00	30,100,000.00	26,145,026.00
120	022700600100	STATE GOVERNANCE AND CAPACITY BUILDING			-
121	022800700100	BUREAU OF INFORMATION, COMMUNICATION AND TECHNOLOGY (ICT)	8,897,100.00	18,000,000.00	9,102,900.00
122	022905300100	DEPARTMENT OF PUBLIC TRANSPORTATION	616,000.00	626,042.53	10,042.53
123	022905500100	EKITI STATE TRAFFIC MANAGEMENT AGENCY	14,203,260.05	44,068,539.15	29,865,279.10
124	023100300100	EKITI STATE ELECTRICITY BOARD	115,778,758.77	130,000,000.00	14,221,241.23
125	023305100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	2,949,000.00	7,500,000.00	4,551,000.00
126	023305100200	MINERAL RESOURCES AND ENVIRONMENTAL COMMITTEE	1,700,000.00	7,500,000.00	5,800,000.00
127	023400100100	MINISTRY OF WORKS AND TRANSPORT	7,983,910.00	10,000,000.00	2,016,090.00
128	023400100100	PLANNING RESEACH AND STATISTICS	550,000.00	1,000,000.00	450,000.00
129	023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	1,710,000.00	2,099,416.58	389,416.58
130	023400200100	CONTROL, MONITORING AND FIELD CHARTING	550,000.00	700,000.00	150,000.00
131	023400400100	EKITI STATE ROAD MAINTENMENT AGENCY (EKROMA)	3,360,000.00	3,370,782.38	10,782.38
132	023600100100	TOURISM DEVELOPMENT AGENCY (TOURISM DEPARTMENT)	37,387,440.00	120,485,196.72	83,097,756.72

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

133	023600400100	COUNCIL FOR ART AND CULTURE	2,182,281.82	2,182,281.82	-
134	023600400200	EKITI STATE COUNCIL FOR ART AND CULTURE	2,450,000.00	2,640,196.72	190,196.72
135	023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	95,767,800.00	236,530,037.05	140,762,237.05
136	023800100200	BUDGET MONITORING COMMITTEE	2,985,000.00	3,499,027.64	514,027.64
137	023800100300	BUDGET TRACKING AND AUTOMATION	600,000.00	2,000,000.00	1,400,000.00
138	023800100400	HOME GROWN SCHOOL FEEDING (MB&EP)	792,600.00	1,399,611.06	607,011.06
139	023800100400	N-POWER	550,000.00	1,500,000.00	950,000.00
140	023800100400	BUDGET RECONCILIATION COMMITTEE	550,000.00	1,500,000.00	950,000.00
141	023800100400	AUTOMATED PROJECT MONITORING INFORMATION SYSTEM	550,000.00	1,300,000.00	750,000.00
142	023800100500	DEVELOPMENT PLANNING AND STRATEGY COMMITTEE (MB&EP)	425,000.00	1,749,513.82	1,324,513.82
143	023800100600	ECONOMIC DEVELOPMENT COUNCIL (MB&EP)	900,000.00	8,000,000.00	7,100,000.00
144	023800400100	BUREAU OF STATISTICS	7,632,700.00	15,216,162.43	7,583,462.43
145	023800400200	SUSTAINABLE DEVELOPMENT GOALS (SDG) OFFICE	11,538,620.37	252,090,260.80	240,551,640.43
146	023800400300	CGS TO LGAS TRACK (MDG)	2,401,000.00	2,685,391.19	284,391.19
147	023800400400	DEVELOPMENT RELATIONS (SDGS)	640,000.00	714,156.47	74,156.47
148	025000100100	FISCAL RESPONSIBILITY COMMISSION	2,400,000.00	15,967,535.98	13,567,535.98
149	025000100100	MONITORING AND EVALUATION (FISCAL COMMISSION)	550,000.00	2,000,000.00	1,450,000.00
150	025000100200	FISCAL COMMITTEE SECRETARIAT	10,800,000.00	12,995,753.70	2,195,753.70
151	025210200100	EKITI STATE WATER CORPORATION	91,569,374.02	160,018,055.28	68,448,681.26
152	025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY	880,000.00	1,500,000.00	620,000.00
153	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	13,339,675.00	79,826,501.29	66,486,826.29
154	025300100100	DEEDS REGISTRY	550,000.00	1,000,000.00	450,000.00
155	025300100200	PHYSICAL PLANNING AND DEVELOPMENT MATTERS (MINISTRY OF LANDS)	1,500,000.00	1,599,611.06	99,611.06

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

156	025301000100	STATE HOUSING CORPORATION	3,295,702.00	4,499,027.64	1,203,325.64
157	025305200100	PLANNING PLANNING PERMIT AGENCY	720,000.00	999,611.06	279,611.06
158	025305600100	URBAN RENEWAL AGENCY (CAPITAL URBAN DEVELOPMENT AUTHORITY)	1,080,000.00	1,516,018.84	436,018.84
159	026100100100	MINISTRY OF PUBLIC UTILITIES	4,517,250.00	4,000,000.00	(517,250.00)
160	23100300200	MONITORING OF GOVT. HOUSE PREMISES/TOWN ELECT.	600,000.00	1,127,805.52	527,805.52
161	026100100200	UTILITY SERVICE DEPARTMENT	1,368,900.00	3,000,000.00	1,631,100.00
162	023800100300	ACTIVITIES OF THE NATIONAL CASH TRANSFER OFFICE	600,000.00	1,149,611.06	549,611.06
163	052100100200	DEVELOPMENT PARTNERS AND AIDS COORDINATION (MBEP)	600,000.00	1,599,416.58	999,416.58
164	022000300100	MEDIUM TERM EXPENDITURE FRAMEWORK	1,200,000.00	2,799,222.11	1,599,222.11
165	011101000400	PROJECT MONITORING COMMITTEE	2,400,000.00	2,449,319.35	49,319.35
166	022200100300	SOCIAL INVESTMENT COORDINATING OFFICE	1,000,000.00	6,000,000.00	5,000,000.00
167	022200100400	SPECIAL ADVISER ON INVESTMENT	1,000,000.00	6,000,000.00	5,000,000.00
168	011111300200	STEERING COMMITTEE ON SOCIAL INVESTMENT		10,000,000.00	10,000,000.00
169	0222001100200	KNOWLEGDE ZONE	3,619,375.00	4,000,000.00	380,625.00
170	021500100200	RAAMP	1,050,000.00	24,500,000.00	23,450,000.00
171	022000800300	EKITI STATE SIGNAGE AND ADVERTISEMENT	9,789,000.00	16,000,000.00	6,211,000.00
		TOTAL ECONOMIC SECTOR	12,509,266,442.51	13,439,307,231.87	930,040,789.36
					-
		SOCIAL SECTOR			-
172	051305100100	MINISTRY OF YOUTH & SPORT DEV. (YOUTH DEVELOPMENT)	12,842,500.00	13,779,626.39	937,126.39
173	051305200100	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO)	900,000.00	2,499,027.64	1,599,027.64
174	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	20,509,625.00	393,515,854.18	373,006,229.18
175	051400200200	WOMEN DEVELOPMENT CENTRE, IGEDE-EKITI (WOMENT AFFAIRS)	254,000.00	296,753.60	42,753.60

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

176	051400200200	EKITI STATE OFFICE FOR DISABILITY AFFAIRS	10,683,500.00	19,500,000.00	8,816,500.00
177	051405500100	STATE CHILD'S RIGHT IMPLEMENTATION AND MONITORING COMMITTEE (WOMEN AFFAIRS)	986,000.00	1,071,234.72	85,234.72
178	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	813,438,546.93	1,345,574,340.87	532,135,793.94
179	051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	31,181,150.00	51,696,425.95	20,515,275.95
180	051700800100	EKITI STATE LIBRARY BOARD	2,582,000.00	3,000,000.00	418,000.00
181	051700900100	MONITORING OF PUBLIC SCHOOLS	1,200,000.00	1,204,417.27	4,417.27
182	051705400100	STATE TEACHING SERVICE COMMISSION	20,352,550.00	36,996,110.55	16,643,560.55
183	051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	23,966,800.00	62,658,208.56	38,691,408.56
184	051705500100	MONITORING OF TECHNICAL COLLEGES	550,000.00	700,000.00	150,000.00
185	051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	22,728,000.00	27,627,044.28	4,899,044.28
186	051705500300	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE, IJERO-EKITI	1,080,000.00	1,190,260.80	110,260.80
187	051705600100	STATE SCHOLARSHIP BOARD	1,762,000.00	202,469,494.14	200,707,494.14
188	051705600200	EDUCATION TRUST(ENDOWMENT) FUND	1,440,000.00	6,985,391.19	5,545,391.19
189	052100100100	MINISTRY OF HEALTH	11,769,000.00	80,435,328.06	68,666,328.06
190	052100200100	SHIS (MINISTRY OF HEALTH)	550,000.00	1,399,611.06	849,611.06
191	052100200100	SHIS COMMITTEE MEMBERS	500,000.00	1,500,000.00	1,000,000.00
192	052100100400	MAINTENANCE OF HEALTH DATA BANK	600,000.00	1,399,611.06	799,611.06
193	052100100200	EKITI STATE AIDS CONTROL AGENCY	12,090,000.00	13,142,469.42	1,052,469.42
194	052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	5,334,200.00	5,698,833.17	364,633.17
195	052100300100	MONITORING OF HEALTH CENTRE	550,000.00	1,000,000.00	450,000.00
196	052110200100	HOSPITAL MANAGEMENT BOARD	1,200,000.00	76,351,303.96	75,151,303.96
197	052110200200	MEDICAL MISSION (HMB)	600,000.00	1,399,611.06	799,611.06
198	052111300100	CENTRAL MEDICAL STORE	768,000.00	649,708.29	(118,291.71)

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

199	053500100100	MINISTRY OF ENVIRONMENT	30,296,363.75	38,353,475.66	8,057,111.91
200	053500100100	MONITORING AND TASK FORCE ON FORESTRY ACTIVITIES	638,000.00	838,000.00	200,000.00
201	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	1,525,000.00	1,940,260.80	415,260.80
202	053505300100	EKITI STATE WASTE MANAGEMENT BOARD	142,512,300.00	147,426,731.10	4,914,431.10
203	053505500100	MONTHLY SANITATION EXERCISE	5,600,000.00	6,811,237.64	1,211,237.64
204	053905100100	EKITI STATE SPORT COUNCIL	9,427,738.00	13,900,666.76	4,472,928.76
205	0505100100100	MINISTRY FOR LOCAL GOVERNMENT, COMMUNITY DEVELOPMENT AND CHIEFTANCY AFFAIRS-STATE	2,661,837.39	2,800,000.00	138,162.61
206	0505100100100	COMMUNITY DEVELOPMENT	780,000.00	739,513.87	(40,486.13)
207	0505100200100	CHIEFTANCY AFFAIRS	3,150,000.00	3,300,000.00	150,000.00
208	0514000100200	GOVT. PUPILS IN CHILDREN HOME NUR/PRY SCHOOL	800,000.00	1,399,416.56	599,416.56
209	0517005400200	TEACHING SERVICE COMMISSION LOANS BOARD	600,000.00	899,611.06	299,611.06
210	0517003000101	SUBEB STAFF HOUSING LOANS BOARD	600,000.00	1,399,611.06	799,611.06
211	0505100300100	EKITI STATE COUNCIL OF OBAS	13,741,816.00	15,526,312.00	1,784,496.00
212	011200400100	MINISTRY OF YOUTH AND SPORT	5,947,000.00	7,000,000.00	1,053,000.00
		TOTAL SOCIAL SECTOR	1,212,750,927.07	2,596,075,502.73	1,383,324,575.66
					-
		REGIONAL SECTOR			-
213	045102100200	SERVE-EKS	960,000.00	1,071,234.72	111,234.72
214	045102100300	SERVE-EKS STEERING COMMITTEE	120,000.00	357,078.24	237,078.24
		TOTAL REGIONAL SECTOR	1,080,000.00	1,428,312.96	348,312.96

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

		LAW AND JUSTICE SECTOR			-
215	032600100100	MINISTRY OF JUSTICE	108,002,988.00	341,829,300.87	233,826,312.87
216	032600700200	NEWLY CREATED MDAs	2,008,000.00	28,758,711.10	26,750,711.10
217	032600700200	OFFICE OF PUBLIC DEFENDER	1,800,000.00	10,017,134.79	8,217,134.79
218	032600700300	PUBLIC COMPLAINT COMMISSION	600,000.00	1,399,611.06	799,611.06
219	012500100300	GOVERNMENT ASSET UNIT	600,000.00	1,000,000.00	400,000.00
		TOTAL LAW AND JUSTICE SECTOR	113,010,988.00	383,004,757.82	269,993,769.82
		STATE EDUCATION PROGRAMME INVESTMENT PROJECT (SEPIP)	222,871,292.12		(222,871,292.12)
		YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO)	665,712,965.49		(665,712,965.49)
		FADAMA	-		-
		3RD NATIONAL URBAN WATER SECTOR REFORM PROJECT (3RD NUWRP)	328,090,242.29		(328,090,242.29)
		CONDITIONAL CASH TRANSFER	97,587,979.32		(97,587,979.32)
		OTHERS	1,314,262,479.22	-	(1,314,262,479.22)
					-
		SUMMARY			-
		ADMINISTRATIVE SECTOR	5,497,541,300.06	7,299,501,474.73	1,801,960,174.67
		ECONOMIC SECTOR	12,509,266,442.51	13,439,307,231.87	930,040,789.36
		SOCIAL SECTOR	1,212,750,927.07	2,596,075,502.73	1,383,324,575.66
		REGIONAL SECTOR	1,080,000.00	1,428,312.96	348,312.96
		LAW AND JUSTICE SECTOR	113,010,988.00	383,004,757.82	269,993,769.82
		OTHERS	1,314,262,479.22		(1,314,262,479.22)
		TOTAL	20,647,912,136.86	23,719,317,280.11	3,071,405,143.25

NOTE 14: SUBVENTION/GRANTS TO TERTIARY INSTITUTIONS AND PARASTATALS

S/NO	ADMIN CODE	TETIARY INSTITUTIONS/PARASTALTALS	ACTUAL	FINAL BUDGET	VARIANCE
			₦	₦	₦
1	012300200100	MINISTRY OF INFORMATION, YOUTH AND SPORT (CIVIC ORIENTATION)	13,280,000.00	14,256,597.78	976,597.78
2	012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	6,999,996.00	8,558,026.93	1,558,030.93
3	012400400200	NIGERIAN LEGION	2,000,000.00	2,701,537.12	701,537.12
4	031800100100	THE JUDICIARY	925,242,552.00	1,415,874,262.26	490,631,710.26
5	031801100100	JUDICIAL SERVICE COMMISSION	65,191,992.00	194,209,395.35	129,017,403.35
6	051701800100	COLLEGE OF EDUCATION - IKERE EKITI	2,110,423,656.00	4,259,192,837.17	2,148,769,181.17
7	051702100100	EKITI STATE UNIVERSITY	6,528,539,876.00	8,717,308,602.21	2,188,768,726.21
8	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	2,148,135,795.48	4,072,331,373.69	1,924,195,578.21
9	052110600100	COLLEGE OF HEALTH TECHNOLOGY	246,222,474.48	859,000,516.82	612,778,042.34
10	053905100200	EKITI UNITED FOOTBALL CLUB	52,200,000.00	73,870,110.45	21,670,110.45
11	053905100200	10% IGR CONTRIBUTION TO LOCAL GOVT.	-	321,272,059.66	321,272,059.66
12	012500500100	OFFICE OF ESTABLISHMENTS & TRAINING		700,000.00	700,000.00
13	012500500100	COLLEGE OF AGRIC, ISAN		125,000,000.00	125,000,000.00
		TOTAL	12,098,236,341.96	20,064,275,319.44	7,966,038,977.48

NOTE 15: DEPRECIATION

S/NO	DETAILS	JANUARY-DECEMBER, 2019
		₦
1	LAND AND BUILDING	1,894,031,582.48
2	INFRASTRUCTURE	3,439,928,758.90
3	PLANT AND MACHINERY	103,580,208.33
4	TRANSPORTATION EQUIPMENT	518,253,949.61
5	OFFICE EQUIPMENT	493,511,600.08
6	FURNITURES AND FITTINGS	253,960,129.49
7	Investment Property	719,292,500.00
	TOTAL	7,422,558,728.90

NOTE 15B: SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (PPE) & INVESTMENT PROPERTY

	INVESTMENT PROPERTY	LAND & BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATIO N EQUIPMENT	OFFICE EQUIPMENT	FURNITURES & FITTINGS	TOTAL
DEPRECIATION RATE	5%	5%	5%	10%	20%	25%	20%	
	₦	₦	₦	₦	₦	₦	₦	₦
COST AS AT 1/1/19	-	3,533,098,512.43	11,951,218,436.68	215,100,326.09	1,258,138,798.06	1,410,297,035.65	815,500,962.74	19,183,354,071.65
ADDITION (JAN-DEC, 2019)	-	2,898,810,871.80	1,632,873,323.95	820,701,757.20	1,333,130,950.00	358,749,364.68	454,299,684.70	7,498,565,952.33
FIXED ASSETS RECONGNISED DURING THE YEAR	14,385,850,000.00	31,448,722,265.44	55,214,483,417.40			205,000,000.00		101,254,055,682.84
DISPOSAL		-	-	-	-	-	-	-
TRANSFER/ ADJUSTMENT		-	-	-	-	-	-	-
COST AS AT 31/12/19	14,385,850,000.00	37,880,631,649.67	68,798,575,178.03	1,035,802,083.29	2,591,269,748.06	1,974,046,400.33	1,269,800,647.44	127,935,975,706.82
DEPRECIATION:								-
DEPRECIATION AS AT 31/12/18		6,688,528,758.75	26,805,458,902.04	35,349,265.22	395,094,696.00	500,160,909.54	177,153,558.55	34,601,746,090.10
CHARGE FOR THE PERIOD	719,292,500.00	1,894,031,582.48	3,439,928,758.90	103,580,208.33	518,253,949.61	493,511,600.08	253,960,129.49	7,422,558,728.90
DISPOSAL		-	-	-	-	-	-	-
ACCUMULATED DEP. AS AT 31/12/19	719,292,500.00	8,582,560,341.23	30,245,387,660.94	138,929,473.55	913,348,645.61	993,672,509.62	431,113,688.04	42,024,304,819.00
NET BOOK VALUE (31/12/19)	13,666,557,500.00	29,298,071,308.44	38,553,187,517.09	896,872,609.74	1,677,921,102.45	980,373,890.71	838,686,959.40	85,911,670,887.82
ASSETS RECONGNISED AS AT 31/12/2019	-	7,783,883,301.00	32,000,000,000.00	1,613,565,275.00	660,157,770.00	258,718,711.00	1,529,362,782.00	43,845,687,839.00
NET BOOK VALUE (31/12/19)	13,666,557,500.00	37,081,954,609.44	70,553,187,517.09	2,510,437,884.74	2,338,078,872.45	1,239,092,601.71	2,368,049,741.40	129,757,358,726.82

LESS:

NBV OF INVESTMENT PROPERTY (31/12/19)
NBV OF PROPERTY (31/12/19)

13,666,557,500.00

116,090,801,226.82

NOTE 16: CAPITAL EXPENDITURE THAT CANNOT BE CLASSIFIED INTO PROPERT PLANT & EQUIPMENT (PPE)

S/NO	DETAILS	EXECUTING MDAs	AMOUNT
			₦
1	Cost of Computation of GDP Exercise	Bureau of Statistics	2,489,000.00
	Payment for Administration Statistics and key indications in Ekiti State	„	6,000,000.00
2	One month salary to platinum Bean concept Ltd	Govt. House & Protocol	16,005,000.00
	Payment for Salary of chelf, steward, clearer, fumigation gardener and horticulturish	„	9,027,000.00
	Payment for procurement of CUG telephone numbers for MDA's	„	1,210,000.00
3	Publicity for Government Programmes and Activities	Ministry of Information	15,180,000.00
	Production of 5000 copies of the portrait of executive governor	Ministry of Information	2,000,000.00
4	Valuation to determine the market value of mutual house	Ministry of Land & Housing	140,000.00
	Publication of 738 applicant for certificate of occupancy	Ministry of Land & Housing	6,440,000.00
	Overpayment to EKSG by MTN	Ministry of Land & Housing	67,515,000.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

5	Outstanding bill on unified communication to Ekiti State Government	Bureau of Information, Communication & Technology	5,811,674.40
	relocate SIFMIS training centre from old to new ministry of finance	Bureau of Information, Communication & Technology	477,990.00
6	Participation in 32nd Annual south/west refills workshop in Ibadan	ADP	836,000.00
	Conduct of Agricultural survey	ADP	1,686,989.50
	Payment for training of youth in Agric business.	ADP	14,905,000.00
	Establishment of 2019 farm adaptive reseach trials.	ADP	1,589,800.00
	Production of Agbetoba and Radio and Lalere TV	ADP	1,000,000.00
	Counterpart contribution to support prog. Across the MDAs	ADP	2,544,340.00
7	2019 International Women's day	Ministry of Women Affairs	10,000,000.00
	sponsoring of the State Deligate at the 63rd Session of UN Commission on the Stating of Women (CSW) New York , USA.	Ministry of Women Affairs	9,639,500.00
	National Children's day Celebration in Ekiti State	Ministry of Women Affairs	5,000,000.00
	payment for disbursement of fund/materials for multiple birth mothers in Ekiti-State.	Ministry of Women Affairs	4,200,000.00
	Conduct of 5th Children's Parliament in Ekiti State	Ministry of Women Affairs	2,500,000.00
	Payment for the Training of Female Political Office holder and Spouses.	Ministry of Women Affairs	8,000,000.00
	Payment for the Empowerment across the 16 Local Govt Area in Ekiti-State.	Ministry of Women Affairs	100,000,000.00
	Payment for the proposal on 2019 State Child Right implementation committee in Ekiti-State.	Ministry of Women Affairs	2,000,000.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

	Payment for the meeting of Gender Based violence management committee survivors.	Ministry of Women Affairs	20,000,000.00
	Payment for visitation to Adopted Children in Sweden by Her.Excellency.	Ministry of Women Affairs	16,000,000.00
	Payment for two Years rent (2018 & 2019) for the Ekiti-State Children Correctional Centre.	Ministry of Women Affairs	1,800,000.00
	Payment for the identification and registration of Day care centre in Ekiti-State.	Ministry of Women Affairs	4,798,000.00
8	Logistics and incidental expenses for setting up proposed agency banking and search	Ekiti State Multipurpose Credit	1,000,000.00
	Recapitalization fund for loan empowerment to people across 16 local government	Ekiti State Multipurpose Credit	13,000,000.00
9	Young conteporaries boot camp to hold in Ekiti	Ministry of Commerce	5,000,000.00
	Expend for sponsorship of young conteporaries boot camp	Ministry of Commerce	6,218,000.00
	Hosting of south West state holders forum	Ministry of Commerce	5,000,000.00
	Printing of revenue paper for the ministry	Ministry of Commerce	940,000.00
10	Conduct of detailed mapping of existing enterprises in Ekiti	Ekiti State Enterprenural Deveelopment Agency	1,000,000.00
11	Engaging of 3rd batch Yesso flag off	Bureau of Productivity	790,000.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

12	Inuguration of the 3rd session of Ekiti youth parliament	Ministry of Youth and Sport	1,500,000.00
13	Payment for charman, commissioner and management team to all local Govts. Arrears office across the state	EKSIEC	1,795,000.00
	Payment for invitation to observe the Bayelsa state local Govt. election	EKSIEC	240,000.00
	Payment for the conduct of the 4th coming local Govt. election in Ekiti State	EKSIEC	80,000,000.00
	Payment for the conductof 2019 local Govts. Election in Ekiti State	EKSIEC	40,000,000.00
	Payment for the 2019 local nGovt. Election in Ekiti State	EKSIEC	39,007,880.00
	Payment for additional fund for the conduct of 2019 local govts. Election in Ekiti State	EKSIEC	40,000,000.00
	Review and Printing of Election Guideline for Ekiti State	EKSIEC	2,000,000.00
	Printing of Ekiti State 2019 Local Govt. Council Election Sensitive Materials	EKSIEC	90,992,120.00
14	Payment for the implementation of E-procurement in Ekiti State	Bureau of Public Procurement	30,000,000.00
	Payment for 5days training exercise for newly converted procurement officers engaged in BPP in Ekiti State	Bureau of Public Procurement	11,520,000.00
	Payment for post procurement audit exercise across MDA's in Ekiti State	Bureau of Public Procurement	2,000,000.00
15	Payment for state honor award and investiture by Mr Gov (part payment)	Ministry of regional development and special duties	5,000,000.00
16	Sensitization programme in comm. Part development.	Ministry of Local Government	9,555,280.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

17	commemeration of 2019 world malaria day in Ekiti state	Ministry of Health	2,500,000.00
	payment for mama kit programme	Ministry of Health	46,200,000.00
	State steering committee on basic health care provision	Ministry of Health	80,493,700.00
	Payment for financial assistance	Ministry of Health	16,000,000.00
	World Bank Assisted Programme (UNICEF)	Ministry of Health	7,051,156.87
	Safe 1million lives programme	Ministry of Health	165,393,640.40
18	Implementation of vaccine derived polio virus type2	Primary healthcare	2,701,200.00
	Implementation of April 2019 round maternal new born and child health week in Ekiti	„	6,701,000.00
	Implementation of nationakl immunization plus days in Ekiti	„	2,500,000.00
	Implementation of June DBR in Ekiti State for the month of June 2019	„	2,701,200.00
	Task force committee quarterly meeting on polio eradication	„	300,250.00
	Rentage of office accommodation	„	6,000,000.00
	Donor Assistance Programme	„	95,249,856.36
19	State participation in healthcare provision fund	Social Health Insurance Scheme	6,500,000.00
	Conduct and accessment of all 177 selected health care facilities in Ekiti State	Social Health Insurance Scheme	10,506,300.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

20	Co-ordinator of HIV response in Ekiti State	Ekiti State AIDs Control Agency	15,000,000.00
21	Payment for the procurement of urgent essential instructional materials in the primary schools.	SUBEB	51,031,578.95
22	Payment for Special care for Destitutes miscrants and Beggars on the street of Ado-Ekiti.	Office for Disability Affairs	800,000.00
23	Outstanding relocation allowance and salary of acting provost college of Tech. and comm. Agriculture Isan Ekiti	Ministry of Agric	2,162,629.30
	Enumeration and evaluation of 3004 hectare	Ministry of Agric	5,257,000.00
	Clearing of 150 hectares of land in Ekiti State	Ministry of Agric	26,528,600.25
	Clearing of 100 hectares of land in Ekiti State	Ministry of Agric	17,685,733.50
	Clearing of 50 hectares of land in Ekiti State	Ministry of Agric	8,842,866.75
	Clearing of 25 hectares of land in Ekiti State	Ministry of Agric	4,421,433.38
	Clearing of 150 hectares of land in Ekiti State	Ministry of Agric	26,528,600.25
	Clearing of 50 hectares of land in Ekiti State	Ministry of Agric	8,842,866.75
	Clearing & packing grasses and bamble at Ikosu pilot	Ministry of Agric	156,000.00
	48months arrears of security men Ikosu pilot irrigation	Ministry of Agric	768,000.00
	Registration of farmers Ekiti State	Ministry of Agric	9,950,000.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

	Participation of director of livestock meeting at Abuja	Ministry of Agric	85,000.00
	placing advertisement for expression interest for land clearing	Ministry of Agric	918,146.00
24	Cost of transportation (10) ten trucks of fertilizer from Kaduna State to Ado Ekiti	Fountain Agric Marketing Agency	2,915,000.00
25	Counterpart fund for Procurement of water treatment materials	Water Corporation	150,000,000.00
26	Counterpart Fund for FADAMA ii-I Additional Financing Project	FADAMA	71,744,000.00
27	GCC fund for the supporting of YESSO prog. Ekiti State	Ministry of Budget	41,600,000.00
	GCC support fund activities of UNICEF in the State	Ministry of Budget	8,500,000.00
	2019 Ekiti State enterpreneurship week 1st of 2nd installment	Ministry of Budget	30,000,000.00
	2019 Ekiti State enterpreneurship week 2nd of 2nd installment	Ministry of Budget	30,000,000.00
28	Provision of basic materials for FRC	Fiscal Responsibility Commission	955,000.00
29	Printing of forms documents and books for the year 2019	SIRS	8,786,500.00
	TOTAL		1,699,630,832.66

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

NOTE 22: PURCHASE/CONSTRUCTION OF ASSETS

S/NO	ADMIN CODE	MINISTRIES/DEPARTMENTS/AGENCIES	ACTUAL	BUDGET	VARIANCE
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	011100100100	GOVERNOR'S OFFICE (GAD)	1,308,306,975.00	4,153,000,000.00	2,844,693,025.00
2	011100100101	EKITI STATE GOVERNORS LODGE, ABUJA		-	-
3	011100100200	OFFIC OF THE DEPUTY GOVERNOR		45,000,000.00	45,000,000.00
4	011100300100	EKITI STATE BOUNDARY COMMISSION		10,000,000.00	10,000,000.00
5	011100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		20,000,000.00	20,000,000.00
6	011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	43,520,000.00	57,500,000.00	13,980,000.00
7	011101300100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT (SSG)	2,807,000.00	20,000,000.00	17,193,000.00
8	11101300200	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT (P&E)		1,350,000,000.00	1,350,000,000.00
9	011101300400	POLITICAL AND INTER-PARTY AFFAIRS (P & E)		-	-
10	011102000100	EKITI STATE STOMACH INFRASTRUCTURE AGENCY		-	-
11	011102100200	EKITI STATE LIAISON OFFICE -ABUJA		140,000,000.00	140,000,000.00
12	011103400100	BUREAU OF PUBLIC SERVICE REFORMS		-	-
13	011103400200	BUREAU OF TRANSFORMATION AND STRATEGY	9,000,000.00	21,000,000.00	12,000,000.00
14	011103500100	EKITI STATE PENSION COMMISSION		100,000,000.00	100,000,000.00
15	11103500200	PENSION TRANSITION ARRANGEMENT DEPARTMENT		25,000,000.00	25,000,000.00
16	011103700100	MUSLIM PILGRIM WELFARE BOARD		5,000,000.00	5,000,000.00
17	011103800100	CHRISTIAN PILGRIM WELFARE BOARD		7,000,000.00	7,000,000.00
18	011111300100	GOVERNMENT HOUSE & PROTOCOL	407,866,786.20	2,070,000,000.00	1,662,133,213.80
19	011111300500	CABINET DEPARTMENT GOV. OFFICE		300,000,000.00	300,000,000.00
20	011113200100	INTEGRATION & INTER-GOVERNMENTAL AFFAIRS (MIN. of SPECIAL DUTIES)	6,000,000.00	15,000,000.00	9,000,000.00
21	011200300100	HOUSE OF ASSEMBLY		357,123,654.50	357,123,654.50
22	011200400100	HOUSE OF ASSEMBLY SERVIE COMMISSION		66,100,000.00	66,100,000.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

23	012300100100	MINISTRY OF INFORMATION	19,077,500.00	206,102,500.00	187,025,000.00
24		MINISTRY OF YOUTHS AND SPORTS	1,500,000.00	370,000,000.00	368,500,000.00
25	012300300100	BROADCASTING SERVICE OF EKITI STATE	14,875,000.00	141,000,000.00	126,125,000.00
26	012301300100	GOVERNMENT PRINTING PRESS		200,000,000.00	200,000,000.00
27	012500100100	OFFICE OF THE HEAD OF SERVICE		5,000,000.00	5,000,000.00
28	012500500100	OFFICE OF ESTABLISHMENT AND TRAINING		115,450,275.53	115,450,275.53
29	014000100100	STATE AUDITOR GENERAL OFFICE		25,000,000.00	25,000,000.00
30	014000100300	OFFICE OF AUDITOR-GENERAL FOR LOCAL GOVERNMENT		66,000,000.00	66,000,000.00
31	014700100100	CIVIL SERVICE COMMISSION	2,216,500.00	18,000,000.00	15,783,500.00
32	014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	297,035,000.00	600,000,000.00	302,965,000.00
33		TOTAL ADMINISTRATION SECTOR	2,112,204,761.20	10,508,276,430.03	8,396,071,668.83
					-
		ECONOMIC SECTOR			-
34	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	169,110,365.55	1,738,671,429.00	1,569,561,063.45
35	021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT (EXTERNAL FINANCE)		-	-
36	021500100300	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT		100,200,000.00	100,200,000.00
37	021502100200	SCHOOL AGRICULTURE AND ENTERPRISE	14,756,000.00	60,300,000.00	45,544,000.00
38	021510200100	AGRICULTURAL DEVELOPMENT PROJECT	23,735,789.50	80,186,989.50	56,451,200.00
39	021510200200	FADAMA PROJECT	71,744,000.00	80,604,058.50	8,860,058.50
40	021510200200	FADAMA PROJECT (EXTERNAL FINANCE)		-	-
41	021510900100	FORESTRY DEPARTMENT		40,000,000.00	40,000,000.00
42	021511000100	FOUNTAIN AGRIC MARKETING AGENCY	2,915,000.00	28,211,375.04	25,296,375.04
43	022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		320,000,000.00	320,000,000.00
44	022000600100	CENTRAL INTERNAL AUDIT OFFICE		17,000,000.00	17,000,000.00
45	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	24,221,500.00	425,000,000.00	400,778,500.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

46	22000800100	INTERNAL REVEUNE SERVICE	8,786,500.00	450,000,000.00	441,213,500.00
47		MINISTRY OF REGIONAL DEV. & SPECIAL DUTIES		118,000,000.00	118,000,000.00
48		EKITI STATE SIGNAGE & ADVERTISEMENT		17,500,000.00	17,500,000.00
49	022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	690,213,367.48	1,796,753,038.56	1,106,539,671.08
50	022200100500	EKITI STATE ENTERPRISES DEVELOPMENT AGENCY	1,000,000.00	90,296,293.65	89,296,293.65
51	022200100600	MULTI PURPOSE CREDIT AGENCY	15,485,000.00	40,296,392.60	24,811,392.60
52	022700100200	BUREAU OF PRODUCTIVITY AND EMPOWERMENT	790,000.00	125,000,000.00	124,210,000.00
53	022700500100	JOB CREATION AND EMPLOYMENT AGENCY		15,000,000.00	15,000,000.00
54	22700600100	PROJECT FINANCE MANAGEMENT DRAWDOWN		-	-
55	022800700100	BUREAU OF INFORMATION, COMMUNICATION AND TECHNOLOGY (ICT)	35,166,945.07	200,000,000.00	164,833,054.93
56	022905500100	EKITI STATE TRAFFIC MANAGEMENT AGENCY		25,000,000.00	25,000,000.00
57	023100300100	EKITI STATE ELECTRICITY BOARD	215,768,255.44	1,181,000,000.00	965,231,744.56
58	023305100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY		115,399,533.40	115,399,533.40
59	023400100100	MINISTRY OF WORKS AND TRANSPORT	5,680,433,704.94	11,747,191,246.32	6,066,757,541.38
60		PUBLIC WORKS CORPORATION (EKROMA)	96,194,895.16	400,000,000.00	303,805,104.84
61	023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	21,741,220.00	115,000,000.00	93,258,780.00
62	023600400200	BUREAU OF TOURISM ART AND CULTURE		1,016,658,622.32	1,016,658,622.32
63	023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	227,154,217.00	6,983,835,230.75	6,756,681,013.75
64	023800100100	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO) DRAW DOWN	19,235,190.00	-	(19,235,190.00)
65	023800100100	GRANTS FROM UNICEF ASSISTED PROGRAMMES		-	-
66	023800400100	BUREAU OF STATISTICS	8,489,000.00	80,000,000.00	71,511,000.00
67	023800400200	SUSTAINABLE DEVELOPMENT GOALS (SDG) OFFICE	247,611,810.23	50,000,000.00	(197,611,810.23)
68	023800400200	SDG (DRAW DOWN)		-	-
69	025000100100	FISCAL RESPONSIBILITY COMMISSION	955,000.00	20,000,000.00	19,045,000.00
70	025210200100	EKITI STATE WATER CORPORATION	164,743,292.00	300,000,000.00	135,256,708.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

71	025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY		70,000,000.00	70,000,000.00
72	025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY (EXTERNAL FINANCE)		-	-
73	025210300100	3RD NATIONAL URBAN WATER SECTOR REFORM PROJECT (NUWSRP-3)	4,722,869,748.05	-	(4,722,869,748.05)
74	025210300100	FEDERAL MINISTRY OF WATER RESOURCES ASSISTED PROGRAMM		-	-
75	025210300100	EU ASSISTED WATER SUPPLY/SANITATION SECTOR REFORM PROGRAMM III		-	-
76	025300100100	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	719,757,524.85	720,000,000.00	242,475.15
77	025301000100	STATE HOUSING CORPORATION	4,950,000.00	100,000,000.00	95,050,000.00
78	025305600100	URBAN RENEWAL AGENCY	43,743,442.43	117,000,000.00	73,256,557.57
79	026100100100	MINISTRY OF PUBLIC UTILITIES	1,940,229.00	70,000,000.00	68,059,771.00
80	026100100200	UTILITY SERVICE DEPARTMENT		57,783,200.00	57,783,200.00
		TOTAL ECONOMIC SECTOR	13,233,511,996.70	28,911,887,409.64	15,678,375,412.94
					-
		LAW AND JUSTICE SECTOR			-
79	031800100100	THE JUDICIARY		100,100,000.00	100,100,000.00
80	031801100100	JUDICIAL SERVICE COMMISSION		200,000,000.00	200,000,000.00
81	032600100100	MINISTRY OF JUSTICE		460,088,000.00	460,088,000.00
82	032600700200	OFFICE OF PUBLIC DEFENDER		15,000,000.00	15,000,000.00
83	032605200100	CUSTOMARY COURT OF APPEAL		-	-
		TOTAL LAW AND JUSTICE SECTOR	-	775,188,000.00	775,188,000.00
					-
		REGIONAL SECTOR			-
84	045102100400	EKITI STATE COMMUNITY DEVELOPMENT AGENCY (DRAW DOWN)		-	-
		TOTAL REGIONAL SECTOR	-	-	-
					-
		SOCIAL SERVICE SECTOR			-

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

85	051305500100	EKITI DIASPORA OFFICE		-	-
86	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	183,937,500.00	692,139,000.00	508,201,500.00
87		EKITI STATE OFFICE FOR DISABILITY AFFAIRS	2,619,000.00	56,000,000.00	53,381,000.00
88	051700100100	MINISTRY OF EDUCATION, SCIENCE ND TECHNOLOGY	95,187,758.37	2,759,000,000.00	2,663,812,241.63
89	051700100100	FOREIGN LOAN DRAW DOWN(SEPIP)	135,321,822.15	-	(135,321,822.15)
90	051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	51,031,578.95	858,711,850.00	807,680,271.05
91	051700300100	UBEC PROJECT (FEDERAL GOVT./WORLD BANK)		-	-
92	051700800100	EKITI STATE LIBRARY BOARD	500,000.00	21,000,000.00	20,500,000.00
93	051701800100	COLLEGE OF EDUCATION - IKERE EKITI		300,000,000.00	300,000,000.00
94	051702100100	EKITI STATE UNIVERSITY		300,000,000.00	300,000,000.00
95	051705400100	STATE TEACHING SERVICE COMMISSION		35,000,000.00	35,000,000.00
96	051705500100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	72,715,122.96	1,511,000,000.00	1,438,284,877.04
97	051705500200	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	2,890,000.00	50,000,000.00	47,110,000.00
98	051705500300	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE, IJERO-EKITI		-	-
99	051705600100	STATE SCHOLARSHIP BOARD		10,450,000.00	10,450,000.00
100	051705600200	EDUCATION TRUST(ENDOWMENT) FUND	14,755,515.83	6,000,000.00	(8,755,515.83)
101	052100100100	MINISTRY OF HEALTH	320,638,497.27	2,300,000,000.00	1,979,361,502.73
102		STATE HEALTH INSURANCE SCHEME (SHIS)	17,006,300.00	307,000,000.00	289,993,700.00
103	052100100100	EKITI STATE AIDS CONTROL AGENCY (EXTERNAL FINANCE)		-	-
104	052100100200	EKITI STATE AIDS CONTROL AGENCY	15,000,000.00	30,000,000.00	15,000,000.00
105	052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	117,653,506.36	164,000,000.00	46,346,493.64
106	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL		300,000,000.00	300,000,000.00
107	052110200100	HOSPITAL MANAGEMENT BOARD	19,857,515.99	320,000,000.00	300,142,484.01
108	052110600100	COLLEGE OF HEALTH TECHNOLOGY		45,000,000.00	45,000,000.00
109	052111300100	CENTRAL MEDICAL STORE		58,000,000.00	58,000,000.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

110	053500100100	MINISTRY OF ENVIRONMENT		61,000,000.00	61,000,000.00
111	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	154,971,302.71	394,000,000.00	239,028,697.29
112	053505300100	EKITI STATE WASTE MANAGEMENT BOARD	79,914,200.00	106,400,000.00	26,485,800.00
113	053905100100	EKITI STATE SPORT COUNCIL		10,000,000.00	10,000,000.00
114	0505100100100	MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	11,141,280.00	248,000,000.00	236,858,720.00
115	0505100200100	CHIEFTANCY AFFAIRS		150,000,000.00	150,000,000.00
116	0505100300100	EKITI STATE COUNCIL OF OBAS		-	-
		TOTAL SOCIAL SERVICE SECTOR	1,295,140,900.59	11,092,700,850.00	9,454,185,249.41
		SUMMARY			
		ADMINISTRATIVE SECTOR	2,112,204,761.20	10,508,276,430.03	8,396,071,668.83
		ECONOMIC SECTOR	13,233,511,996.70	28,911,887,409.64	15,678,375,412.94
		LAW AND JUSTICE SECTOR		775,188,000.00	775,188,000.00
		REGIONAL SECTOR	-	-	-
		SOCIAL SERVICE SECTOR	1,295,140,900.59	11,092,700,850.00	9,454,185,249.41
		TOTAL	16,640,857,658.49	51,288,052,689.67	34,647,195,031.18

NOTE 23: FOREIGN LOAN DRAW DOWN

S/NO	PROJECT	AMOUNT (₦)
1	STATE EDUCATION PROGRAME INVESTMENT PROJECT (SEPIP)	410,800,335.85
2	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO)	923,717,216.76
3	3RD NATIONAL URBAN WATER SECTOR REFORM PROJECT (3RD NUWRP)	4,754,450,000.00
4	CONDITIONAL CASH TRANSFER	85,378,971.00
5	FADAMA	-
	TOTAL	6,174,346,523.61

NOTE 24: DOMESTIC LOANS

S/NO	DETAILS	AMOUNT (₦)
1	BUDGET SUPPORT FUND	700,000,000.00
	TOTAL	700,000,000.00

EKITI STATE OF NIGERIA

NOTE 25: FACILITY REPAYMENT (FOREIGN LOAN DRAWN DOWN JAN-DEC. 2019)

S/NO	FOREIGN LOAN	LOAN CURRENCY	LOAN AMOUNT	PRINCIPAL	INTEREST	TOTAL PAYMENT	TOTAL PAYMENT IN NAIRA	CLOSING BALANCE
A	B		C	D	E	H	J	K=F-G
							₦	\$
1	SNPFS-ADF	FUA	7,000,000.00	70,000.00	1359.24	71,359.24	30,121,737.02	9,281,053.26
2	ADP	XDR	8,476,945.10	423,846.20	16,688.90	440,535.10	193,034,654.11	2,637,424.84
3	AEKSCIDA	XDR	7,642,692.40	190,682.40	44,790.30	235,472.70	102,355,974.15	8,060,385.08
4	HSDP	XDR	4,088,840.00	102,221.00	7,703.10	109,924.10	49,322,680.81	1,867,361.73
5	UBE	USD	5,000,000.00	125,000.00	19,635.60	144,635.60	45,695,379.30	2,524,322.65
6	HIV/AIDS	XDR	1,535,762.30	38,394.00	8,148.20	46,542.20	20,296,845.80	1,462,481.16
7	HSDP (II)	XDR	2,313,697.80	46,274.00	16,613.40	62,887.40	27,469,380.32	3,015,213.40
8	FADAMA	XDR	2,858,563.00	57,171.20	21,117.60	78,288.80	34,305,171.84	3,834,236.29
9	HIV/AIDS (III)	XDR	3,343,202.00	-	23,968.20	23,968.20	10,184,663.42	4,419,091.38
10	SEPIP	USD	48,333,333.00	-	332,249.90	332,249.90	104,983,049.27	44,299,993.95
11	3RD NATIONAL URBAN WATER SECTOR REFORM	XDR	32,400,000.00	1,069,200.00	122,979.40	1,192,179.40	519,786,315.55	21,568,302.48
	TOTAL		122,993,035.60	2,122,788.80	615,253.84	2,738,042.64	1,137,555,851.59	102,969,866.22

NOTE 25B: FOREIGN LOANS OUTSTANDING BALANCE

JANUARY-DECEMBER 2019		
		N
BALANCE B/F		30,034,529,853.59
ADDITION		6,174,346,523.61
ADDITION YET TO BE CAPTURED BY DMO		-
TOTAL		36,208,876,377.20
LESS:		
PRINCIPAL REPAYMENT		795,978,143.83
BALANCE C/D		35,412,898,233.37
NAIRA EQUIVALENT OF FOREIGN DEBT BALANCE	102,969,866.22*306	31,508,779,063.32
PRIOR OVER-STATEMENT OF FOREIGN DEBT		3,904,119,170.05

NOTE: The Official Closing Rate of Dollar to Naira as at 31st December, 2019 was N306 to \$1

NOTE 26A: FACILITY REPAYMENT (DOMESTIC LOAN)

S/NO	HEADS	OPENING BALANCE	ADDITIONAL LOAN	TOTAL LOAN	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	CLOSING BALANCE
A	B	C	D	E=C+D	F	G	H=F+G	I=E-F
		₦	₦	₦	₦	₦	₦	₦
1	FGN BONDS	18,109,324,098.32	-	18,109,324,098.32	312,935,708.10	2,664,908,113.25	2,977,843,821.35	17,796,388,390.22
2	BAIL OUT	8,919,634,767.01	-	8,919,634,767.01	238,891,583.77	797,853,522.64	1,036,745,106.41	8,680,743,183.54
3	BOND PROCEEDS	2,458,989,888.57	-	2,458,989,888.57	713,107,680.07	516,388,320.05	1,229,496,000.12	1,180,148,518.01
4	ACCESS (ECA)	9,350,431,657.38	-	9,350,431,657.38	250,279,857.74	829,452,343.03	1,079,732,200.77	9,189,861,801.40
5	BUDGET SUPPORT FUND	16,869,000,000.00	700,000,000.00	17,569,000,000.00	433,689,090.28	249,254,217.70	682,943,307.98	17,135,310,909.72
6	UBEC 2012/2015	1,987,788,065.28	-	1,987,788,065.28	700,000,000.00		700,000,000.00	1,287,788,065.28
7	NUWSRP- 3	82,225,000.00	-	82,225,000.00	82,225,000.00	-	82,225,000.00	-
	TOTAL	57,695,168,476.56	700,000,000.00	58,395,168,476.56	2,648,903,919.96	5,057,856,516.67	7,706,760,436.63	55,270,240,868.17

NOTE 26B: DOMESTIC DEBT (PAYABLES & ACCRUED EXPENSES)

<i>Salaries and other staff claims</i>	4,977,800,451.35
<i>Pension</i>	1,312,646,424.74
<i>Gratuities</i>	13,280,043,708.31
<i>Judgement Debt</i>	1,079,768,735.28
<i>Contractors Arrears</i>	2,797,393,471.46
	<u>23,447,652,791.14</u>
TOTAL DOMESTIC DEBT	<u>78,717,893,659.31</u>

NOTE 27: RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/19

S/N	BANK NAME	ACCOUNTS NAME	AMOUNT (N)
1	ACCESS	CAPITAL	20,248,945.63
2	ACCESS	VAT	-
3	ACCESS	FAAC/CRF	42,803,517.00
4	ACCESS	E-PAYROLL MDAS	13,683,199.38
5	ACCESS	LEGAL FEES	740.82
6	ACCESS	PENSION E-PAYROLL	39,600,003.58
7	ACCESS	TSA SWEEPING	3,040,440.91
8	ACCESS	CIVIL SERVANT SALARY	745,209.61
9	ACCESS	IGR EXPENDITURE	65,260.80
10	ACCESS	FOUNTAIN HOLDING	-
11	ACCESS	TRAFIC CONTROL	199.70
12	ACCESS (DIAMOND)	L.G. COMMUNITY DEV.	1,124,360.92
13	ACCESS (DIAMOND)	RESERVE FUND	420,836.73
14	ACCESS (DIAMOND)	LEGAL FEES	550,753.58
15	ACCESS (DIAMOND)	IGR EXPENDITURE	1,343,148.83
16	ACCESS [DIAMOND]	EKS COMM. DEV	1,102,831.23
17	ECO	VAT	297,859,015.18
18	ECO	RESERVE	-
19	ECO	SEVERANCE PACKAGE	299,948.32
20	ECO	PARIS CLUB REFUND	1,335,422.78,
21	ECO	SEPIP COUNTERPART FUND	3,210,751.10
22	ECO	BUDGET SUPPORT	1,275,687.32
23	ECO	TSA VAT	-
24	ECO	TSA RESERVE	-

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

25	ECO	IGR EXPENDITURE	7,067.11
26	ECO	CAPITAL	3,769,916.58
27	HERITAGE	IGR EXPENDITURE	398,972,584.27
28	HERITAGE	COMM. DEV.	212.90
29	FCMB	S. RESPONSIBILITY	97,062.50
30	FCMB	SURE-P	-
31	FCMB	SPECIAL PROJECT	629,501.26
32	FCMB	IGR EXPENDITURE	36,099.10
33	FIDELITY	TESCOM	32,206.28
34	FIDELITY	IGR EXPENDITURE	153,597.67
35	FIRST BANK	IGR EXPENDITURE	637,990.79
36	FIRST BANK	PLATE NUMBER	6,300.00
37	FIRST BANK	AGRIC CREDIT SCHEME	33,032,651.95
38	GTB	IGR EXPENDITURE	17,702.03
39	KEYSTONE	IGR EXPENDITURE	100,083,749.16
40	POLARIS	OTHER CHARGES	-
41	POLARIS	CIVIL SERVANT SALARY	10,073,853.44
42	POLARIS	SPECIAL FUND	-
43	POLARIS	FAAC/CRF	1,289,600.64
44	POLARIS	LAPTOP REPAYEMENT	243,117.64
45	POLARIS	E-PAYROLL	-
46	POLARIS	BACK DUTY ASSESSMENT	19,609.69
47	POLARIS	BOND	1,290.83
48	POLARIS	IGR EXPENDITURE	-
49	PROVIDUS	RESERVE	100,269,856.17
50	STANBIC	CAPITAL	19,262.04

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

51	STANBIC	IGR EXPENDITURE	25,350.60
52	STANBIC	LOCK-UP-SHOP	4,065,749.24
53	STERLING	IGR EXPENDITURE	793,283.83
54	STERLING	RESERVE FUND	808,166.92
55	STERLING	CSS SALARY REFUND	15,234,666.13
56	STERLING	FORESTRY REGENERATION	-
57	STERLING	TECHNICAL COLLEGE DEV.	1,375,102.00
58	STERLING	SOCIAL SEC. E-PAYMENT	-
59	STERLING	SOCIAL SEC. INITIATIVE	-
60	STERLING	SEPIP	-
61	STERLING	SECONDARY EDU. DEV.	-
63	STERLING	PRIMARY EDU. DEV.	-
64	STERLING	SEVERANCE PACKAGE	399,948.32
65	STERLING	TSA RESERVE	141,739,534.80
66	STERLING	SOCIAL RESPONSIBILITY	97,062.50
67	UBA	CIVIL SERVANT SALARY	-
68	UBA	CAPITAL	424,213.92
69	UBA	OTHER CHARGES	291,936.55
70	UBA	FURNITURE ALLOWANCE	-
71	UBA	IGR EXPENDITURE	160,424.05
72	UBA	CRF	280,756.71
73	UNION	CAPITAL	65,101.59
74	UNION	LAPTOP REPAYMENT	683,036.20
75	UNION	RENT	360,221.80
76	UNION	IGR EXPENDITURE	2,264,773.96
77	UNITY	CAPITAL	8,225,303.54

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

78	UNITY	UNSERVICABLE VEHICLE	1,319,328.43
79	UNITY	FERTILIZER	-
80	UNITY	IGR EXPENDITURE	345,691.14
81	UNITY	RESERVE	100,031,221.11
82	WEMA	CAPITAL	-
83	WEMA	CAPITAL DEV. FUND	179,134.43
84	WEMA	REMITTANCE	66,646.66
85	WEMA	DIVIDEND	49,947,380.49
86	WEMA	INTREST	403,914.86
87	WEMA	RENT OF GOVT. QUARTERS	-
88	WEMA	PROCEED FROM SHARES	23,046.58
89	WEMA	PTF MOTORCYCLE LOAN	263,307.16
90	WEMA	TIPPER HAULAGE	-
91	WEMA	SEPIP	7,850,163.28
92	WEMA	OJA- OBA MODERN MARKET	1,904.00
93	WEMA	CONSOLIDATED DEBT SERVICE	83,924,623.36
94	WEMA	STOMACH INFRASTURE	-
95	WEMA	CONTIGENCY	-
96	WEMA	IGR EXPENDITURE	595,434.80
97	ZENITH	IGR EXPENDITURE	5,917.72
	TOTAL		1,499,020,429.37

IGR COLLECTION ACCOUNTS BALANCES AS AT 31ST DECEMBER, 2019

S/NO	BANK	ACCOUNT NAMES	AMOUNT (₦)
1	ACCESS	COLECTION ACCOUNT (IGR)	11,162,825.43

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

2	ACCESS	CONSOLIDATED ACCOUNT	63,267,066.22
3	ACCESS	DRIVING LICENCE	422,009.91
4	ACCESS	IGR COLLECTION ACCOUNT	469,425.44
5	ACCESS	PAYDIRECT COLLECTION ACCOUNT	-
6	FIRST BANK	EKSVL ROAD TAXES	33,076,073.49
7	FIRST BANK	COMMISSION ACCOUNT	39.90
8	FIRST BANK	PLATE NUMBER	-
9	FIRST BANK	OKADA	10,506,400.00
10	FIRST BANK	IGR CONSOLIDATED	101,938,108.58
11	FIRST BANK	IGR CONSOLIDATED	32,949,583.70
12	POLARIS	VEHICLE ACCOUNT	-
13	POLARIS	IGR COLLECTION ACCOUNT	66,915.95
14	POLARIS	IGR COLLECTION ACCOUNT	-
15	POLARIS	PAYDIRECT COLLECTION ACCOUNT	16,869,576.13
16	POLARIS	PAYDIRECT COLLECTION ACCOUNT	200,747.85
17	POLARIS	PAYDIRECT COLLECTION ACCOUNT	-
18	POLARIS	IGR REMITTANCE	-
19	POLARIS	AUTO REG ACCOUNT	-
20	UBA	IGR COLLECTION ACCOUNT	28,002,447.95
21	UBA	EKS CONSOLIDATED ACCOUNT	280,756.71
22	KEYSTONE	IGR ACCOUNT	153.94
23	UNION	IGR COLLECTION ACCOUNT	100.00
24	UNION	TIPPER LORRY ACCOUNT	173,856.00
25	STERLING	IGR COLLECTION ACCOUNT	1.00
26	ZENITH	IGR COLLECTION ACCOUNT	6,101,475.78
27	ZENITH	PAYDIRECT COLLECTION ACCOUNT	-

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

28	WEMA	TRYCYCLE/AKOTO FEE	160,875.00
29	WEMA	PAYDIRECT COLLECTION ACCOUNT	2.56
30	HERITAGE	IGR COLLECTION ACCOUNT	3,317,559.14
31	HERITAGE	COMMUNITY DEVELOPMENT	250.00
32	FIDELITY	TAX/BUS FEE ACCOUNT	1,432,500.00
33	FIDELITY	IGR COLLECTION ACCOUNT	1,723,165.43
34	ECOBANK	IGR COLLECTION ACCOUNT	3.06
35	STANBIC	IGR COLLECTION ACCOUNT	5,064,003.54
36	FCMB	IGR COLLECTION ACCOUNT	1,996,688.30
	TOTAL (B)		319,182,611.01

RECONCILED CASH BOOK BALANCES OF MDAs AS AT 31/12/19

S/NO	BANK	ACCOUNT NAME	AMOUNT (₦)
1	EDUCATION TRUST FUND		59,690,898.22
2	SUSTAINABLE DEVELOPMENT GOALS OFFICE		2,388,192.77
3	PROJECT FUND MANAGEMENT UNIT		5,824,442,685.07
4	MINISTRY OF HEALTH (WORLD BANK ASSISTED PROJECT) SAFE 1M LIVES		236,362,116.56
5	MINISTRY OF HEALTH (WORLD BANK ASSISTED) UNICEF		421,846.87
6	PRIMARY HEALTH CARE DEVELOPMENT AGENCY		40,420,183.00
7	UBEC/SUBEB		7,693,222,260.49
	TOTAL [C]		13,856,948,182.98
	TOTAL CASH BOOK BALANCES (A+B+C)		15,675,151,223.36

NOTE 28: RECEIVABLES

S/NO	BANK	AS AT 31/12/2019 ₦	AS AT 31/12/2018 ₦
1	WEMA SHARES	47,558,636.74	48,386,883.92
2	ADVANCES	4,688,238,316.62	3,990,816,911.56
3	NUWSRP- 3 OVERPAYMENT (164,450,000.42-82,225,000.00)	82,225,000.42	
	TOTAL	4,818,021,953.78	4,039,203,795.48

NOTE 28B: INCREASE IN ADVANCES

S/NO	DETAILS	AS AT 31/12/2019 ₦	AS AT 31/12/2018 ₦	INCREASE IN ADVANCES ₦
1	ADVANCES	4,688,238,316.62	3,990,816,911.56	697,421,405.06

NOTE 29: INVESTMENT

S/NO	DETAILS	AMOUNT ₦
1	IKUN EKITI DIARY FARM & PRODUCTIONS	988,244,342.00
2	IRE CLAY PRODUCTS LTD	267,000,000.00
	TOTAL	1,255,244,342.00

NOTE 29B: INVESTMENT PROPERTY

S/NO	DETAILS	AMOUNT ₦
1	EKITI HOUSE, WUSE ABUJA	8,870,000,000.00
2	FOUNTAIN COURT, OJU OLOBUN, LAGOS	2,621,000,000.00
3	ARCHBISHOP ADETILOYE ABIODUN HALL	168,000,000.00
4	FOUNTAIN HOTEL, ADO-EKITI	151,650,000.00
5	IKOGOSI WARM SPRING RESORT	503,200,000.00
6	EKITI STATE PAVILLION	2,072,000,000.00
	TOTAL	14,385,850,000.00

NOTE 30: ADVANCES (REVOLVING ADVANCES)

DETAILS	₦	₦	₦
CIVIL SERVANTS			
Housing Loan	1,365,938,631.24		
Vehicle Loan	1,242,967,226.34		
TOTAL		2,608,905,857.58	
SECONDARY SCHOOLS TEACHERS			
Housing Loan	321,532,462.52		
Vehicle Loan	263,618,389.20		
TOTAL		585,150,851.72	
LOAN TO OTHER TIERS OF GOVERNMENT			
Local Government (Bail-Out)		1,494,181,607.32	
GRAND TOTAL			4,688,238,316.62

NOTE: 30B WEMA SHARES

DETAILS	₦	₦	₦
Shares divested to Civil Servants etc	499,743,683.20		
Add: Unallotted Shares	16,256,316.80		
Amount released by State Government		516,000,000.00	
Less:			
Refunds (2007-2019)		468,441,363.26	
BALANCE			47,558,636.74

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTES TO THE FINANCIAL STATEMENTS

NOTE 31: BOND SINKING FUND ACCOUNT

DETAILS	FIRST TRANCHE	SECOND TRANCHE	TOTAL
	₦	₦	₦
INFLOWS:			
Receipts from State Government		7,274,518,000.00	7,274,518,000.00
Investment Income		158,761,000.00	158,761,000.00
TOTAL INFLOW		7,433,279,000.00	7,433,279,000.00
OUTFLOWS:			
Principal Repayment		-	-
Payment to Bond Holders		6,963,913,000.00	6,963,913,000.00
Coupon Payment		-	-
Consultants Fee		5,726,000.00	5,726,000.00
Registrars Fees		2,258,000.00	2,258,000.00
Management Fees		19,407,000.00	19,407,000.00
Trusteeship Fees		78,752,000.00	78,752,000.00
Reimbursable Fees		2,450,000.00	2,450,000.00
Bank Charges and Courier		99,000.00	99,000.00
TOTAL OUTFLOW		7,072,605,000.00	7,072,605,000.00
BALANCE		360,674,000.00	360,674,000.00

NOTE

Balance as at 31/12/18	1,596,112,000.00		
Recovery	1,254,432,000.00		
Short-fall (Change in Equity)	18,994,000.00		
Balance as at 30/12/19	360,674,000.00		

NOTE 32: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/NO	MDAs	CLASSIFICATION	DETAILS	AMOUNT	TOTAL
				₦	₦
1	MIN. OF WORKS	LAND AND BUILDING	Renovation of Deputy Governors office, Ado Ekiti	9,990,971.15	
			Renovation of Deputy Governors Lodge, Ado Ekiti	15,024,340.28	
			Constructon of Lagos Liason office, Lagos State	15,828,692.94	
			Blocking of 4 No of entrance gate to Govt. House Ado	1,607,293.80	
			Construction of New Gov. office, Oke Ayoba Ado	62,016,316.44	
			Additional work on constructiun of new Gov. office	377,606,485.61	
			Remodelling of Ekiti guess housestaff quarters Abuja	10,985,235.28	
			Renovation of Attorney Gen. resident Ado Ekiti	43,636,173.30	
			Contruction of Adunni Olayinka WDC Ado Ekiti	4,725,248.30	
			Additional work on renovation of Diran Adesua house	5,239,851.75	
			Renovation of Deputy Governors office, Ado Ekiti	8,991,874.04	
			Renovation of Deputy Gov. lodge Ado Ekiti	14,273,143.26	
			Construction of extension of fence Gov. house Ado	5,934,163.86	
			Renovation of blown off roof Min. of Education Ado	1,552,975.00	

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

		Repair of leakage roof of central store Ado Ekiti	3,160,194.02	
		Repair of heard of service office Ado Ekiti	276,000.00	
		Renovation of PS & Comm. Office Ado Ekiti	35,838,164.97	
		Renovation of phase II of Old Ministry of Finance building	25,439,778.00	
		Renovation of Deputy Gov's lodge	3,766,980.00	
		Renovation of Ekiti State broadcasting service, ilokun Ado Ekiti	31,561,903.80	
		Rehabilitation work completion of Adetiloje hall Ado Ekiti	15,498,427.93	
		Rehabilitation of Ekiti State teaching hospital internal road	73,791,473.68	
		Construction of Ekiti State liason office at GRA Ikeja Lagos State	70,000,000.00	
		Minor work and landscaping of comm., of Finance official resident	7,658,148.70	
		Construction of Ekiti State Gov's lodge Asokoro, Abuja	143,982,434.60	
		Purchase of plot 4257A on cadaskal zone A04 asokoro Abuja	627,000,000.00	
		Maintenance of High Court Ado Ekiti	24,915,970.20	
		Repairs of the blow-offroofs at st. louis, Ikere Ekiti and Govt. special school Ido Ekiti	20,000,000.00	
		Repairs work of the department of political interparty relation held Government office	724,367.00	
				1,661,026,607.91

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

		INFRASTRUCTURE	Repair of major road Ado Ekiti	243,229,315.88	
			Construction of damage culvet at Afao Igbemo	13,438,026.32	
			Repair of CAT payloader No 1203 motor grade	2,557,815.00	
			Construction of angle bar metal fence Gov. house Ado	1,834,938.00	
			Consulting service on construction of liason Abuja	6,635,954.09	
			Contribution to international Dev. Inrespect of comm. Project	50,000,000.00	
			Repair of select failed portion along Itaji-Ijelu road	8,753,689.21	
			Relocation iron postmetal grill base oke ayoba Ado	664,650.00	
			Consultancy service design & supervision of new Gov. office lodge Abuja	38,991,208.98	
			Reconstructure of culvet along Ipao-Oke ako road	10,557,828.95	
			Repairs of box culvet and construction pf 5m channel Basiri road	6,118,242.11	
			Construction of Awo Iyin road	18,127,235.03	
			Construction of 2x2x11m of embassy Mofereren Ado Ekiti	7,235,598.65	
			Construction of ori apata adebayo Ado Ekiti	10,809,490.71	
			Patching of pothole along oke ayoba road Ado Ekiti	702,843.75	
			Construction of Ekiti State pavillion Ado Ekiti	250,000,000.00	
			Rehailitation of Ikogoso/Erinjiyan road & car park internal road	25,000,000.00	

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

			Construction of internal housing road phase 1+ phase 1 extension	25,000,000.00	
			Construction of Federal University Oye Ekiti internal road	5,000,000.00	
			Completion of 2k road at Isan school of Agriculture	80,000,000.00	
			Completion of 2k road at Isan school of Agriculture	56,125,895.50	
			Consultancy Fees on the 2nd phase of the local Govt township project	50,000,000.00	
			Outstanding amount the Empro consultancy LTD for consultant service at 5km project accrss the	55,866,988.52	
			Payment for consultancy service for dualization of new Ado/Iyin road	87,777,006.00	
			Reconstruction of 2number of septic tank	1,200,000.00	
					1,055,626,726.70
		FURNITURE AND FITTINGS	Maintenance of old Gov. office and his rest room	1,422,120.00	
			Procurement of fittings furniture for attorney Gen. office	13,494,338.50	
					14,916,458.50
2	WATER CORPORATION	INFRASTRUCTURE	Office accomodation of all assisted small town	350,000.00	
			Kick off ceremony of Ero treatment plant	735,000.00	
			propose kick off pipeline	1,375,000.00	
			Extension of power lineat Igbara odo of 15/07/2019	6,454,200.00	
			Procurement of pipe & fitting lot of 09/08/2019	5,423,892.00	

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

					14,338,092.00
	(NUWSRP 3)	PLANT & MACHINERY	Procurement of Electro-Mechanical Equipment, Leak Detection Equipments, Mobile Kits & Bus	755,659,159.68	
			Repair of electro-chemical component	405,200.00	756,064,359.68
3	MINISTRY OF AGRICULTURE	LAND AND BUILDING	Completion of function hall and lab at coll of Agric Isan	3,340,046.27	
			Construction of 20 bed hostel at coll. Of Agric Isan	3,886,797.79	
			Construction of 20 bed hostel at coll. Of Agric Isan	1,038,288.34	
			Construction of 20 bed hostel at coll. Of Agric Isan	4,880,028.57	
			Construction of 20 bed hostel at coll. Of Agric Isan	1,237,104.79	
			Construction of 20 bed hostel at coll. Of Agric Isan	5,169,303.57	
			Construction of mechanical yard at coll. Of Agric Isan	5,620,817.56	
			Construction of 3rooms as admin office coll. Of Agric	9,790,353.96	
			Renovation of block of Agric & technology Isan Ekiti	8,505,966.02	43,468,706.87
		INFRASTRUCTURE	Reconstruction of warehouse at irrigation pilot Ikosun	5,700,286.50	

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

			Digging of water well and construction of sign post	320,000.00	
			Payment for the Construction of Road to the cleared Agric lands in Ekiti	1,762,200.00	7,782,486.50
		PLANT AND MACHINERY	Repair and maintenance of equipment coll. Of Agric	5,712,296.00	5,712,296.00
4	ADP	TRANSPORTATION & EQUIPMENT	Repairs of 6Nos Hilux pick-up vehicles	3,718,000.00	3,718,000.00
5	MINISTRY OF BUDGET	INFRASTRUCTURE	Completion of 2km road at the school of Agriculture Isan Ekiti	80,000,000.00	
			Overhauling of power generator plant at stste gov secretsriat	2,000,000.00	
			Overhauling of seven (7) value in BPP	8,283,000.00	
			Landscaping reconstruction of fence & greening around BPP office	8,775,877.00	99,058,877.00
		OFFICE FURNITURES & EQUIPMENT	Purchase of office furnitures & equipments	1,452,000.00	
	(YESSO)		procurement of Galaxy Tablets & other ICT Equipments	17,783,190.00	
			Purchase of Furniture items for rural access Agricultural market(RAAMP)	15,451,000.00	34,686,190.00
6	SURVEYOR GENERAL	INFRASTRUCTURE	Execution of As-bulding survey and trophical survey for Gov. house ground	1,250,000.00	1,250,000.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

7	BSES	PLANT & MACHINERY	Provision of tools, repairs to urgently commence testron station	10,000,000.00	
			Extension pf 33KVA lined instalation of 549KVA 331045KV Transformer	4,875,000.00	
					14,875,000.00
8	MIN. OF PUBLIC UTILITY	PLANT AND MACHINERY	Procurement of fire fighting tools & repair of engine	1,940,229.00	1,940,229.00
9	GOVT. HOUSE & PROTOCOL	LAND AND BUILDING	Renovation Osuntokun Lodge, GOVT. House, Ado Ekiti	8,258,250.00	
			Re-roofing presidential & Osuntokun lodge, Ado	18,600,000.00	
			Maintenance and management of Government House and Protocol by Messr Platinum Bean Nig	44,526,000.00	
					71,384,250.00
		FURNITURE AND FITTINGS	Furnishing of Dep. Gov lodge	10,240,536.20	
			Procurement of F&F to Oke -Ayoba Gov. lodge,Ado	150,000,000.00	
			Procurement of F&F to Oke -Ayoba Gov. lodge,Ado	150,000,000.00	310,240,536.20

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

10	ACCOUNTANT GENERAL'S OFFICE	OFFICE EQUIPMENT	20 Units of Gubabi fire proof Iron safe by AG/PS	12,625,000.00	
			Purchase of Gubabi fire proof Iron safes.	10,862,500.00	
					23,487,500.00
		FURNITURE AND FITTINGS	Procurement of furniture items for the newly recruited accountants	249,000.00	
			Procurement of furniture items for the Office of the Accountant General	485,000.00	
					734,000.00
11	POLITICAL AND ECONOMIC AFFAIRS	FURNITURE AND FITTINGS	Supplies of Furniture to the Office of the S.S.G	2,807,000.00	
					2,807,000.00
12	MINISTRY OF REGIONAL DEVELOPMENT	OFFICE EQUIPMENT	Purchase of computer set with printer and stabilizer.	1,000,000.00	-
					1,000,000.00
13	CIVIL SERVICE COMMISSION	OFFICE EQUIPMENT	Procurement of office equipment for Chairman.	2,216,500.00	-

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

					2,216,500.00
14	BUREAU OF TRANSFORMATION	OFFICE EQUIPMENT	Procurement of multimedia equipment for OTSD	4,000,000.00	
					4,000,000.00
		LAND AND BUILDING	Re-roofing of OTSD office complex	2,000,000.00	
			Payment for repairs and refurbishment of office transformation	3,000,000.00	
					5,000,000.00
15	EKSIEK	FURNITURE AND FITTINGS	Purchase of furniture and equipment for office use	3,000,000.00	-
					3,000,000.00
16	WASTE MANAGEMENT BOARD	TRANSPORTATION EQUIPMENT	Purchase of Foreign used Compactors and brand new Hilux Vehicle	79,914,200.00	-
					79,914,200.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

17	MIN OF INFORMATION	OFFICE FURNITURE	purchase of office furniture for the permanent secretary office	1,897,500.00	
					1,897,500.00
19	PUBLIC WORKS	LAND AND BUILDING	renovation of office accomodation and construction of new rooms	24,243,323.44	
			renovation of office accomodation and equipment	2,300,000.00	
					26,543,323.44
			repair of 10 nos equipment	9,565,767.00	
		PLANT AND MACHINERY	replacement of missing plant of asphalt plant	8,800,000.00	
			construction of reinforcement asphill plat bilumen tank	3,911,486.00	
			installation of asphalt plant	2,500,000.00	
					24,777,253.00
		INFRASTRUCTURE	construction of 35,000 litress storage tanks	9,324,005.72	
			Routine maintenance of township roads	13,050,313.00	
			Rehabilitation and maintenance of Ekiti road	22,500,000.00	
					44,874,318.72
20	SCHOOL AGRIC & ENTERPRISE	OFFICE EQUIPMENT	financial grants & agric inpute/equipment	14,756,000.00	

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

					14,756,000.00
21	MINISTRY OF COMMERCE	INFRASTRUCTURE	direct change of floor screeding to terrazo floor	51,369,156.30	
					51,369,156.30
		LAND AND BULDING			
			perimeter fencing concrete scrsd and gassing of eyiyato	10,272,629.06	
			construction of ekiti pavillion	42,987,617.11	
			second valuation on the construction of ekiti pavillion	90,857,902.96	
					144,118,149.13
22	EKITI STATE MULTIPURPOSE CREDIT	TRANSPORTATION EQUIP	repair of vechicle painting and panel beating	1,485,000.00	
					1,485,000.00
23	ELECTRICITY BOARD	INFRASTRUCTURE	rural electrification of igede farm settlement	22,658,962.40	
			extension of electrification & installation 300kva transformer	1,409,111.82	
			extension of electrification & installation 300kva transformer	2,538,757.20	
			extension of electrification & installation 300kva transformer	1,516,588.97	

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

			consultant for the dev. Of electrification infastructure	18,600,000.00	
			revalidation of retention fee of ilupeju - ijan	1,882,343.28	
			installation of transformer in 3 communities across the state	6,159,627.50	
			construction of street light from fajuyi to police headquater	77,159,853.60	
			revalidation of the extension & installation of 300kva	961,122.20	
			revalidation of certificate for the construction of street light	29,022,486.33	
			extension of elect. And installation of transformer	31,377,484.67	
			replacement of burnt cable at govt house	4,063,063.12	
			outstanding bal. of 5% retention fee for electric supply	1,360,234.83	
					198,709,635.92
		PLANT AND MACHINERY	installation of 2 inverter system	5,898,000.00	
			installation of transformer at ilupeju/olorunsogo	5,679,804.00	
			revalidation of contract for the exstension /installation of300kva	1,084,369.00	
			exstention and installation of transformer at awo road	620,830.92	
			exstension and installation of tranfomer at oke ureje	960,853.60	
			Payment for servicing and repair on 800KVA generator set	2,814,762.00	

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

					17,058,619.52
24	SEPA	INFRASTRUCTURE	earth dredging of the stream channel along trade fair	47,679,835.79	
			desitation of blocked drain and culvert	33,958,635.79	
			earth dredging of the stream channel along trade fair	42,673,453.03	
			earth dredging of the stream channel at Ado	4,767,983.53	
					129,079,908.14
		OFFICE EQUIPMENT	procurement of office furniture and renovation SEPA office floor	25,891,394.57	
					25,891,394.57
25	MINISTRY OF LANDS & HOUSING	LAND AND BULDING	Seamless acquisition of landed properties along new iyin road	911,345.00	
			acquisition of land along Ado- ilawe for police quarters	746,353.60	
			property located at plot4257 behind ekiti lodge	627,000,000.00	
					628,657,698.60
26	URBAN RENEWAL AGENCY	TRANSPORTATION EQUIPMENT	procurement of 3 hilux and pick up vans	17,000,000.00	
					17,000,000.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

		LAND AND BUILDING	construction of market complex at agric olope	26,743,442.43	
					26,743,442.43
27	HOUSING CORPORATION	OFFICE EQUIPMENT	purchase of office items and materials	3,402,500.00	
			repair of housing corporation equipment and vehicles	1,547,500.00	
					4,950,000.00
28	BUREAU OF INFORMATION	INFRASTRUCTURE	outstanding bill on board band internet access	12,880,000.00	
			Extension of Broad Band to MDAs	10,185,606.27	
			Unified Communication to Ekiti State Government	5,811,674.40	
					28,877,280.67
29	PRY. HEALTH CARE DEVELOPMENT AGENCY	OFFICE EQUIPMENT	Maintenance of The Cold Chain Store	1,500,000.00	
					1,500,000.00
30	HOSPITAL MANAGEMENT BOARD	LAND AND BUILDING	Construction of Oba Adejuyigbe General Hospital, Ado-Ekiti	19,857,515.99	-
					19,857,515.99

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

31	MINISTRY OF HEALTH	OFFICE EQUIPMENT	Payment towards the purchase of equipment for office use	3,000,000.00	
					3,000,000.00
32	OFFICE FOR DISABILITY AFFAIRS	FURNITURE AND FITTINGS	office furniture and equipment	1,819,000.00	
					1,819,000.00
33	AGENCY FOR ADULT	OFFICE EQUIPMENT	Vocational equipment materials	2,890,000.00	
					2,890,000.00
34	MINISTRY OF EDUCATION	FURNITURE AND FITTINGS	Supply of additional student lockers and chairs	31,500,000.00	
			Procurement of 1,000 units of School Furniture items to Schools	21,500,000.00	
					53,000,000.00
		LAND AND BUILDING	Payment for the Renovation of Kitchen at Govt Science College, Ayede	647,758.37	
					647,758.37
		OFFICE EQUIPMENTS	Payment for the procurement of Science Laboratory Equipments to all Public Secondary Schools	41,540,000.00	

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

					41,540,000.00
	(SEPIP)	OFFICE EQUIPMENTS	Installation of Aquaponics System in Gifted School, Afao_Ekiti	79,778,322.15	
			Supply of Laptop Computers for Learning Assesment	9,900,000.00	
			Supply of 13 units of Solar Inverter	34,944,000.00	
			Supply of 180 units of GIS Pre-Installed Android Mobile Device	10,395,000.00	
			Supply of Executive Tables and Chairs to SEPIP Office	304,500.00	
					135,321,822.15
35	GOVT. OFFICE (GAD)	OFFICE EQUIPMENT	Procurement of close circuit television system	350,000.00	
			Re-filling and replacement of fire estinguisher	1,655,500.00	
			procurement of office equipment for Ekiti state	775,000.00	
			Procurement of set of computer and stabilizer	258,000.00	
			Procurement of office equipment for home grown schl. Feeding	5,874,525.00	
			Procurement of office furniture and equipment for 4political appointee	5,922,000.00	
			Wiring and installation of 5 tone samsung standing A/C to the first lady office	500,000.00	
			Servicing, repairing, relocate and replaced some of the A/C in the old Governor office	560,000.00	
			Additional Job on furnishing of the resident of the court of appeal	7,500,000.00	
					23,395,025.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

		PLANT AND MACHINERY	Restoration of power to bureau of employment, labour and productivity	214,000.00	
					214,000.00
		TRANSPORTATION EQUIPMENT			
			Outstanding for the supply of 60Nos of ford vehicles	76,795,833.34	
			Outstanding payment for supply of ford vehicles	153,591,666.66	
			procurement and replacement of vehicle in the convoy of Governor	221,000,000.00	
			Supplies of 60nos of ford vehicle to the state govt. by coscharies motors	224,255,500.00	
			procurement of 42units of different models of toyota vehicles to interest group by the state govt	200,000,000.00	
			procurement for the 1unit of amoured lexus official vehicle of mr governor	130,000,000.00	
			procurement of three nos new brand of toyota vehicles by messers metropolitan motors ltd	18,720,750.00	
			procurement of 8 nos toyota land cruser prado	200,000,000.00	
			printing of vehicles and printing of logo and complete federal signal bars and installation	6,395,000.00	
					1,230,758,750.00
		INFRASTRUCTURE			
			extension of water from the central borehole of the state secretariat to the completed public toilet,also at state secretariat complex	357,000.00	
					357,000.00

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

		LAND AND BUILDING	repairs of toilet at adunni olayinka women development centre ado ekiti	600,000.00	
			Payment for the painting and sundry works at the state secretariat.	21,783,200.00	
					22,383,200.00
		FURNITURE AND FITTINGS	Procurement of conference table and podium	407,000.00	
			procurement of office furniture for state executive council members	30,000,000.00	
			procurement of six units turkish Laminated Mevada mini Conference table for Exco Members	792,000.00	
					31,199,000.00
36	BOARD FOR TECHNICAL AND VOCATIONAL	OFFICE EQUIPMENT	Upgrading of facility and equipment at Government Technical College Ado Ekiti	72,715,122.96	
					72,715,122.96
37	MIN. OF LOCAL GOVERNMENT	OFFICE EQUIPMENT	Purchase of office equipment	1,586,000.00	
					1,586,000.00
38	EDUCATION TRUST FUND	LAND AND BUILDING	Construction of Car park	1,368,408.83	

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

					1,368,408.83
		TRANSPORTATION EQUIPMENT	Purchase of four tyres and repair of Motor vehicle	255,000.00	
					255,000.00
		PLANT AND MACHINERY	Procurement of Pumping Maching	60,000.00	
					60,000.00
		INFRASTRUCTURE	Enclosure Landscaping and Erosion control	1,549,842.00	
					1,549,842.00
SDG		LAND AND BUILDING	Fund utilised by forDevelopmental Project SDG for the year	247,611,810.23	
					247,611,810.23
Library Board		OFFICE EQUIPMENT	Payment for the purchase of Newspapers and Magazines.	500,000.00	
					500,000.00
	TOTAL			7,498,565,952.33	7,498,565,952.33

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

NOTE 33: SCHEDULE OF FIXED ASSETS (WORK IN PROGRESS)

S/NO	MDAs	CLASSIFICATION		DETAILS	AMOUNT	TOTAL
					N	N
	Bal b/f				1,577,074,209.00	1,577,074,209.00
1	Education Trust Fund	Land and Building		Preliminary works on New Secondary Schools	11,522,265.00	
						11,522,265.00
2	Water Corporation (PFMU)	Infrastructure		3rd National Urban Water Sector Reform Project	3,967,210,588.37	
						3,967,210,588.37
3	Min. of Works	Infrastructure		Engagement of Consultancy for Rural Access and Mobility Project	25,000,000.00	
			10,320,849.38	Consultancy on Civic Centre Ado Ekiti	10,320,849.38	
			254,750,248.46	Construction of civic centre Ado Ekiti	254,750,248.46	
			300,000,000.00	Completion of Ultral modern civic centre	300,000,000.00	
				Conduct of structural integrity teston State secretariat	787,500.00	
				Dualization of Ado Iyin road	2,230,973,813.99	
				Production of articulture drawing proposed coll.of agric	2,031,500.00	
				Construction permits and licensing fees on Airport project Ado	125,000,000.00	
			57,621,375.00	external electrification of new oja oba market	57,621,375.00	
			200,000,000.00	completion of ultral market market	200,000,000.00	
			85,693,277.55	completion of ultral market market	85,693,277.55	
						3,292,178,564.38

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

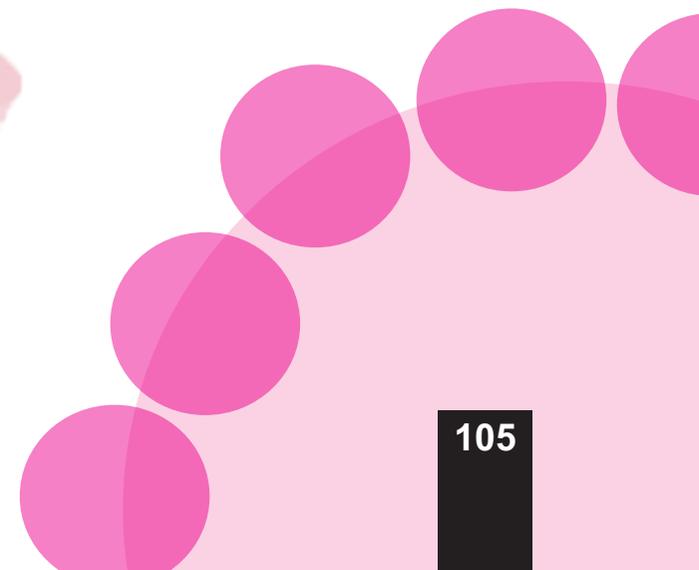
4	Ministry of Land & Housing	Infrastructure		SWAP through GIS	17,004,826.25	
						17,004,826.25
5	Ministry of Commerce	Land and Building		Consultancy service of architectural design of Ekiti knowledge zone	134,253,409.50	
						134,253,409.50
6	Surveyor General	Infrastructure		Re-establishment of survey beacon at the proposed Ekiti Airport site	2,500,000.00	
		Infrastructure		Logistic for perimental survey of the knowledge zone along Ado/Ijan road	17,991,220.00	20,491,220.00
7	Fountain Holding Ltd	Land and Building		Ekiti State Civic Centre	3,178,000,000.00	3,178,000,000.00
8	College of Health Tech. Ijero	Land and Building		Public Buiding at the College of Health Science Technology, Ijero-Ekiti	54,953,052.00	54,953,052.00
9	Public buliding	Land and Building		Public buidings	4,754,841,515.14	4,754,841,515.14
10	WIP recongnised on Roads Construction				24,604,304,054.45	24,604,304,054.45
				TOTAL	41,611,833,704.09	41,611,833,704.09

SUMMARY OF WIP

WIP B/F	NO	N
WIP ADDED DURING THE YEAR	(1-6)	1,577,074,209.00
WIP RECOGNISED DURING THE YEAR	(7-10)	7,442,660,873.50
TOTAL WIP		32,592,098,621.59
		41,611,833,704.09

NOTE 34: PAYABLES

S/NO	DETAILS	31/12/2019	31/12/2018
		₦	₦
1	Salaries and other staff claims	4,977,800,451.35	4,104,952,070.05
2	Pension	1,312,646,424.74	1,206,843,078.92
3	Gratuities	13,280,043,708.31	12,967,804,712.10
4	Judgement Debt	1,079,768,735.28	
5	Contractors Arrears	2,797,393,471.46	
	TOTAL	23,447,652,791.14	18,279,599,861.07



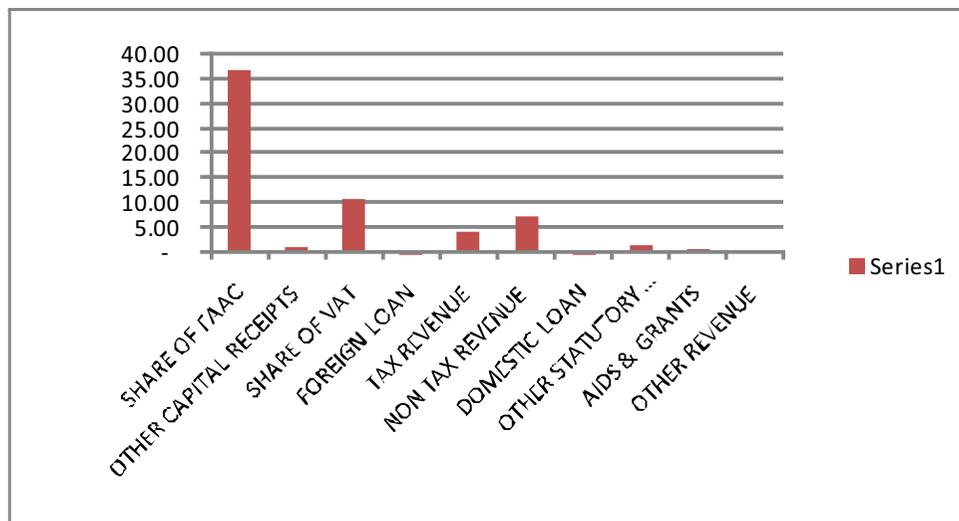
ANNEXURE I A: BUDGET SIZE AND PERFORMANCE (CASH BASIS)

	DETAILS		BUDGET	ACTUAL AMOUNT	PERFORMANCE (%)
	REVENUE		₦	₦	
1	RECURRENT REVENUE	94	89,390,722,580.61	93,900,893,899.44	105.05
2	CAPITAL RECEIPTS	7	40,533,749,554.10	6,874,346,523.61	16.96
	TOTAL REVENUE		129,924,472,134.71	100,775,240,423.05	77.56
	EXPENDITURE				
1	RECURRENT EXPENDITURE	79	78,636,419,445.34	68,459,231,541.20	87.06
2	CAPITAL EXPENDITURE	51	51,288,052,689.67	16,640,857,658.49	32.45
	TOTAL EXPENDITURE		129,924,472,135.01	85,100,089,199.69	65.50

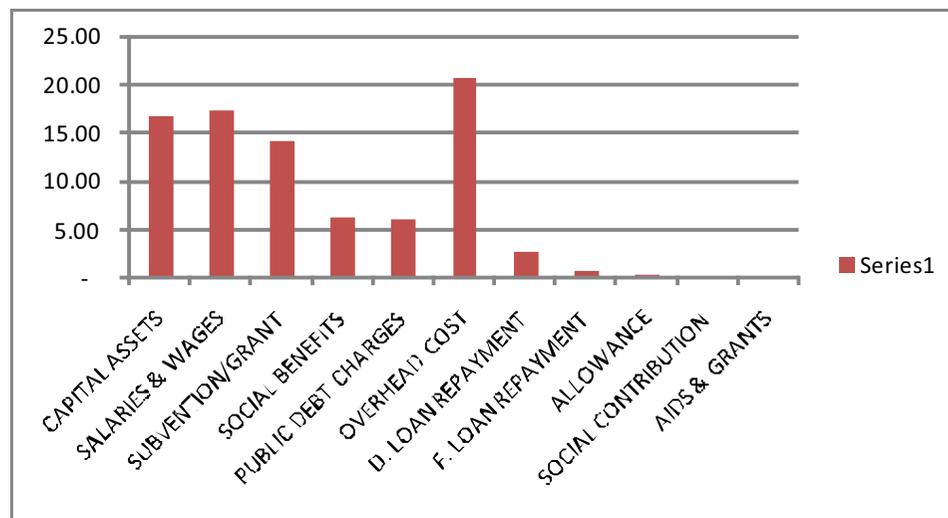
ANNEXURE I B: PRIOR YEAR COMPARATIVE ANALYSIS (CASH BASIS)

	DETAILS		2019	2018	PERCENTAGE CHANGE (%)
	REVENUE		₦	₦	
1	RECURRENT REVENUE		93,900,893,899.44	66,719,055,756.21	40.74
2	CAPITAL RECEIPTS		6,874,346,523.61	9,997,051,141.08	(31.24)
	TOTAL REVENUE		100,775,240,423.05	76,716,106,897.29	31.36
	EXPENDITURE				
1	RECURRENT EXPENDITURE		68,459,231,541.20	66,492,183,786.27	2.96
2	CAPITAL EXPENDITURE		16,640,857,658.49	11,966,138,376.61	39.07
	TOTAL EXPENDITURE		85,100,089,199.69	78,458,322,162.88	8.47

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.



SHARE OF FAAC	36.82
OTHER CAPITAL RECEIPTS	1.30
SHARE OF VAT	11.04
FOREIGN LOAN	0.00
TAX REVENUE	4.46
NON TAX REVENUE	7.44
DOMESTIC LOAN	0.02
OTHER STATUTORY REVENUE	1.55
AIDS & GRANTS	0.87
OTHER REVENUE	0.20
	63.71



CAPITAL ASSETS	16.64
SALARIES & WAGES	17.30
SUBVENTION/GRANT	14.07
SOCIAL BENEFITS	6.33
PUBLIC DEBT CHARGES	6.09
OVERHEAD COST	20.65
D. LOAN REPAYMENT	2.65
F. LOAN REPAYMENT	0.80
ALLOWANCE	0.32
SOCIAL CONTRIBUTION	0.11
AIDS & GRANTS	0.00

84.95

Report of the Accountant-General of Ekiti State for the Year Ended 31st December, 2019.

