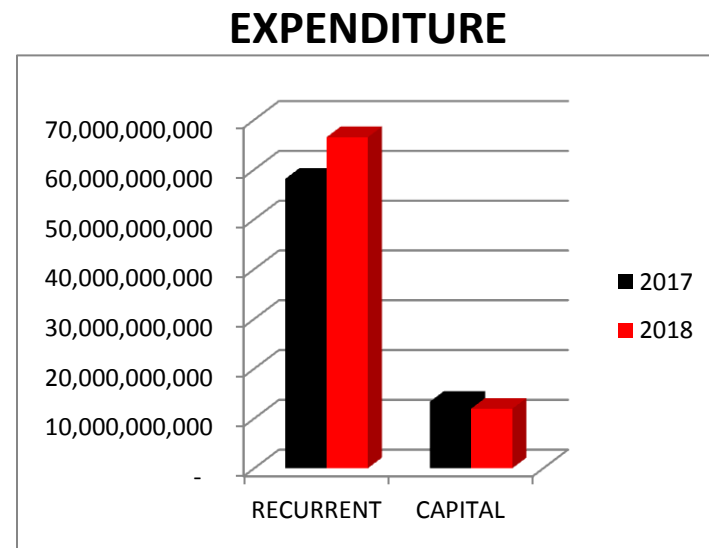
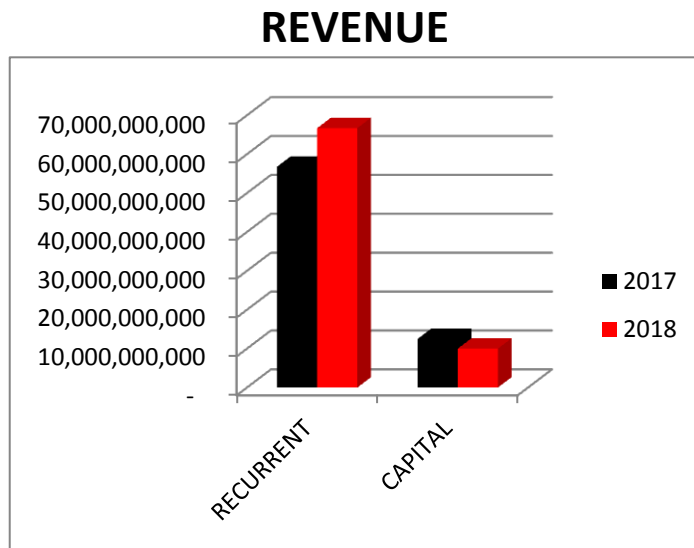
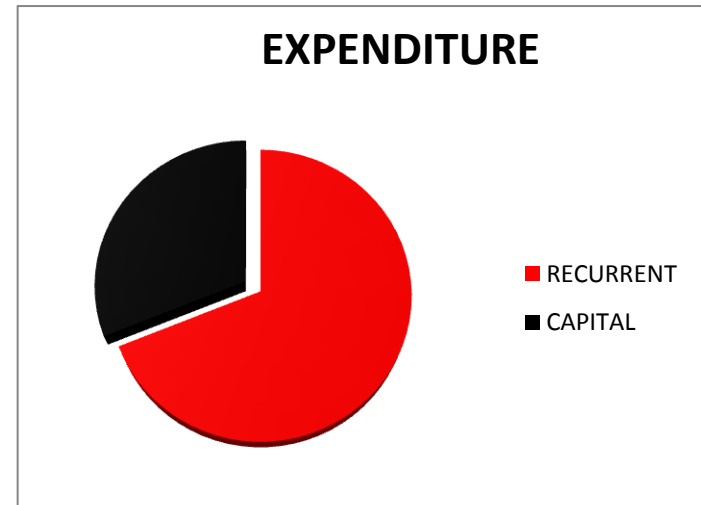
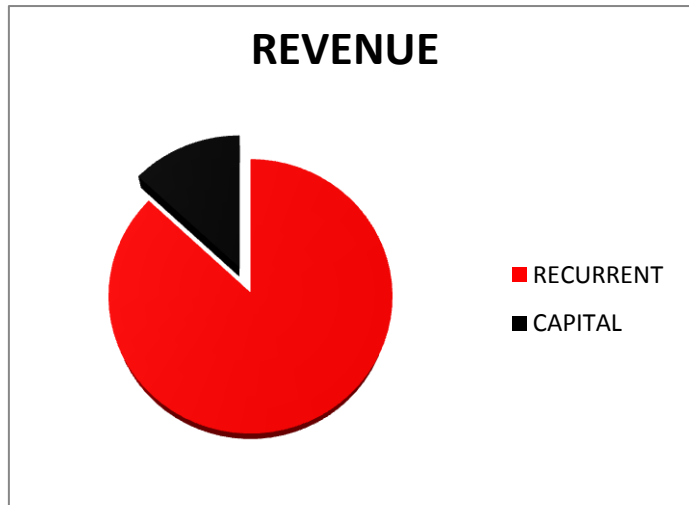
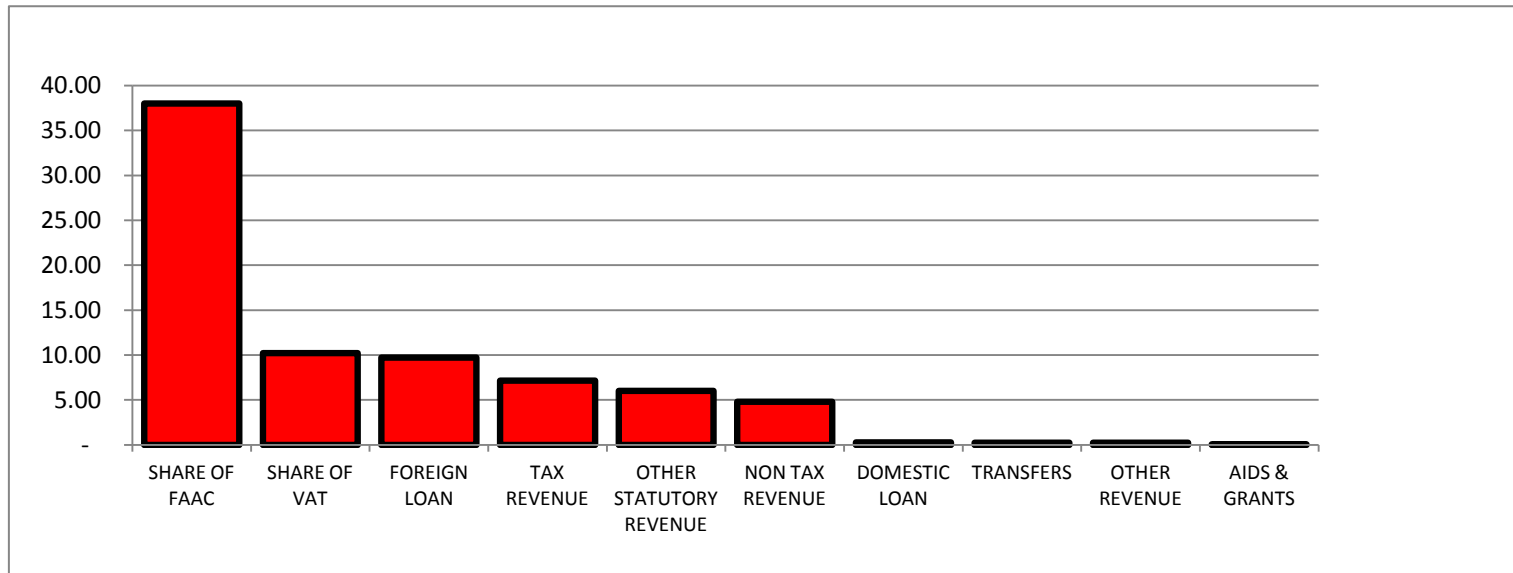


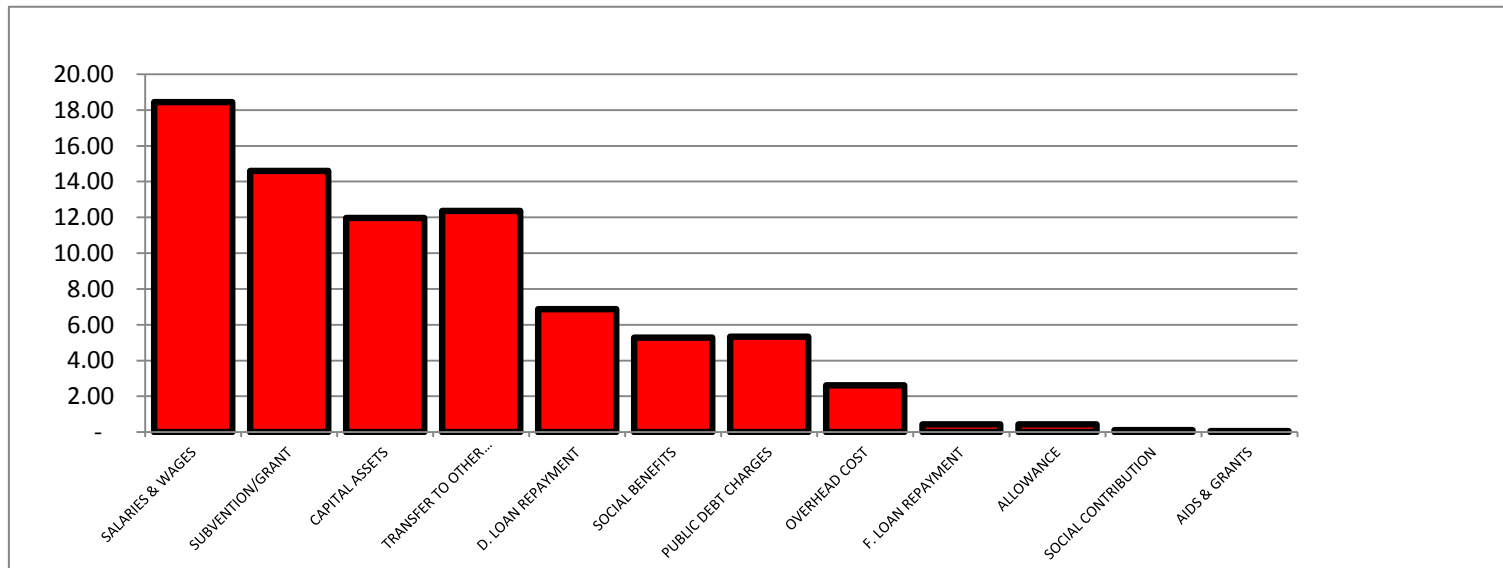
CHARTS



REVENUE



EXPENDITURE



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

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

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

| ACTUAL (2017) | | NOTES | ACTUAL 2018 | FINAL BUDGET 2018 | INITIAL BUDGET 2018 | VARIANCE ON FINAL BUDGET |
|---------------------------|--|-------|--------------------------|--------------------------|--------------------------|--------------------------|
| ₦ | | | ₦ | ₦ | ₦ | ₦ |
| 6,130,706,419.56 | Social Benefits | 10 | 7,493,094,654.36 | 6,150,048,060.09 | 4,150,048,060.09 | (1,343,046,594.27) |
| 2,324,706,322.61 | Overhead Cost | 12 | 2,520,605,780.40 | 3,608,742,881.90 | 3,044,892,881.73 | 1,088,137,101.50 |
| 7,106,107,722.90 | Transfer to Other Funds (ToF) | 13 | 12,242,456,448.72 | 12,186,459,903.49 | 10,809,337,062.76 | (55,996,545.23) |
| 14,330,750,804.76 | Subvention/Grants/Contributions | 14 | 14,308,928,927.27 | 16,859,086,947.43 | 15,320,086,947.43 | 2,550,158,020.16 |
| 309,457,192.65 | Depreciation Charges | 15 | 1,563,028,091.13 | - | - | (1,563,028,091.13) |
| 75,676,283.55 | Project Finance by Aids & Grants | 7 | 54,468,950.00 | - | - | (54,468,950.00) |
| 48,948,306,901.13 | TOTAL EXPENDITURE (B) | | 55,970,158,587.38 | 62,781,089,984.71 | 54,509,562,211.41 | 6,810,931,397.33 |
| | | | | | | |
| 7,842,881,075.41 | Surplus/(Deficit) from Operating Activities C=(A-B) | | 10,748,897,168.83 | 22,636,360,423.13 | 25,870,814,622.31 | 11,887,463,254.30 |
| | Less: | | | | | |
| 3,280,302,211.51 | Capital Expenditure | 16 | 1,278,714,615.90 | 3,910,500,000.00 | 3,910,500,000.00 | 2,631,785,384.10 |
| | Gain/(Loss) on Disposal of Assets | | - | | | - |
| 7,088,980,295.39 | Public Debt Charges | 11 | 5,132,032,984.49 | 12,022,863,958.40 | 12,022,863,958.40 | 6,890,830,973.91 |
| 10,369,282,506.90 | Total Non-Operating Revenue/(Expenses) (D) | | 6,410,747,600.39 | 15,933,363,958.40 | 15,933,363,958.40 | 9,522,616,358.01 |
| | | | | | | - |
| (2,526,401,431.49) | NET SURPLUS/(DEFICIT) FOR THE PERIOD (C-D) | | 4,338,149,568.44 | 6,702,996,464.73 | 9,937,450,663.91 | 2,364,846,896.29 |

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

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

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

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

| | NOTES | 31/12/2018 | 31/12/2018 | 31/12/2017 | 31/12/2017 |
|--|-------|---------------------|-----------------------------------|---------------------|-----------------------------------|
| | | ₦ | ₦ | ₦ | ₦ |
| Unremitted Deductions | 24 | 1,910,930,670.39 | | 1,265,750,692.70 | |
| Payables | 25 | 18,358,501,278.19 | | 17,836,923,855.69 | |
| Accrued Expenses | 26 | 4,047,798,841.15 | | 4,542,696,411.36 | |
| TOTAL CURRENT LIABILITIES (D) | | | 24,317,230,789.73 | | 23,645,370,959.75 |
| Non-Current Liabilities | | | | | |
| Long Term Borrowings: Foreign Loan | 27 | 30,034,529,853.59 | | 20,748,175,056.79 | |
| Long Term Borrowings: Domestic Loan | 28 | 58,067,393,476.56 | | 66,957,961,273.07 | |
| TOTAL NON-CURRENT LIABILITIES (E) | | | 88,101,923,330.15 | | 87,706,136,329.86 |
| TOTAL LIABILITIES (F=D+E) | | | 112,419,154,119.88 | | 111,351,507,289.61 |
| NET ASSETS (G=C-F) | | | <u>(75,944,657,364.36)</u> | | <u>(83,615,051,894.88)</u> |
| NET ASSETS/EQUITY | | | | | |
| Reserves | | (80,282,806,932.80) | | (81,088,650,463.39) | |
| Accumulated Surplus/(Deficit) | | 4,338,149,568.44 | | (2,526,401,431.49) | |
| Minority Interest | | - | | - | |
| TOTAL NET ASSETS/EQUITY | | | <u>(75,944,657,364.36)</u> | | <u>(83,615,051,894.88)</u> |

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

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

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

| | 2018 | | 2017 | |
|--|--------------------|----------------------------|---------------------|----------------------------|
| | ₦ | ₦ | ₦ | ₦ |
| Subvention/Grants | 14,595,378,328.10 | | 14,128,842,756.93 | |
| Expenditure Financed by Aids & Grants | 54,468,950.00 | | 75,676,283.55 | |
| TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B) | | 59,203,861,288.51 | | 52,843,010,083.21 |
| NET CASH FLOW FROM OPERATING ACTIVITIES (C=A-B) | | 7,515,194,467.70 | | 3,948,177,893.33 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| PURCHASE/CONSTRUCTION OF ASSETS: | | | | |
| Administrative Sector | (702,532,362.81) | | (1,069,777,137.29) | |
| Economic Sector | (8,348,137,947.10) | | (10,754,936,666.68) | |
| Law and Justice Sector | - | | - | |
| Regional Sector | - | | (351,624,183.71) | |
| Social Service Sector | (2,915,468,066.70) | | (1,176,968,743.77) | |
| NET CASH FLOW FROM INVESTING ACTIVITIES | | (11,966,138,376.61) | | (13,353,306,731.45) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Proceeds from Foreign Loans | 9,709,551,141.08 | | 4,008,926,117.57 | |
| Proceeds from Domestic Loans | 287,500,000.00 | | 8,495,000,000.00 | |
| Foreign Loans Repayments | (423,196,344.28) | | (608,306,460.88) | |
| Domestic Loans Repayment | (6,865,126,153.48) | | (4,684,448,890.53) | |
| NET CASH FLOW FROM FINANCING ACTIVITIES | | 2,708,728,643.32 | | 7,211,170,766.16 |
| NET CASH FLOW FROM ALL ACTIVITIES | | (1,742,215,265.59) | | (2,193,958,071.96) |
| CASH & ITS EQUIVALENT AS AT 1ST OF JANUARY | | 13,693,453,227.50 | | 13,578,026,761.94 |
| CASH & ITS EQUIVALENT AS AT 31ST DECEMBER | | 11,951,237,961.91 | | 11,384,068,689.98 |

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

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

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

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

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

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

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

| | ACTUAL AMOUNT | FINAL BUDGET | INITIAL BUDGET | VARIANCE ON FINAL BUDGET | PERFORMANCE |
|---------------------------------------|--------------------------|---------------------------|--------------------------|----------------------------|--------------|
| | ₦ | ₦ | ₦ | ₦ | ₦ |
| TOTAL FUND AVAILABLE C=(A+B) | 90,409,560,124.79 | 108,538,072,813.52 | 98,611,545,040.22 | 17,128,512,688.73 | 83.30 |
| PAYMENTS | | | | | |
| Salaries and Wages | 18,450,740,807.59 | 22,914,272,547.31 | 20,172,717,614.91 | 4,463,531,739.72 | 80.52 |
| Allowances (Non Regular) | 426,511,101.47 | 812,479,644.49 | 812,479,644.49 | 385,968,543.02 | 52.49 |
| Social Contributions | 108,000,000.00 | 250,000,000.00 | 200,000,000.00 | 142,000,000.00 | 43.20 |
| Social Benefits | 5,271,939,900.09 | 6,150,048,060.09 | 4,150,048,060.09 | 878,108,160.00 | 85.72 |
| Overhead Cost | 2,615,456,299.78 | 3,608,742,881.90 | 3,044,892,881.73 | 993,286,582.12 | 72.48 |
| Transfer to Other Fund | 12,356,054,098.72 | 12,186,459,903.49 | 10,809,337,062.76 | (169,594,195.23) | 101.39 |
| Subvention/Grants/Contributions | 14,595,378,328.10 | 16,859,086,947.43 | 15,320,086,947.43 | 2,263,708,619.33 | 86.57 |
| Expenditure Financed by Aids & Grants | 54,468,950.00 | - | | (54,468,950.00) | - |
| Purchase/Construction of Assets | 11,966,138,376.61 | 33,734,118,870.41 | 32,079,118,870.41 | 21,767,980,493.80 | 35.47 |
| Public Debt Charges | 5,325,311,802.76 | | | - | - |
| Foreign Loan Repayments | 423,196,344.28 | 12,022,863,958.40 | 12,022,863,958.40 | (590,770,342.12) | 104.91 |
| Domestic Loan Repayments | 6,865,126,153.48 | - | | - | - |
| TOTAL PAYMENTS | 78,458,322,162.88 | 108,538,072,813.52 | 98,611,545,040.22 | 30,079,750,650.64 | 72.29 |
| NET RECEIPTS | 11,951,237,961.91 | - | - | (12,951,237,961.91) | - |

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

NOTE 1: STATUTORY ALLOCATION (FAAC)

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

NOTE 2: VALUE ADDED TAX

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

NOTE 3: OTHER STATUTORY ALLOCATION & TRANSFERS (FAAC)

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

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

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

NOTE 5A: INTERNALY GENERATED REVENUE (IGR)

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

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

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

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

| ADMIN CODE | MDAs | FUNCTIONAL CODE | ACTUAL | BUDGET | VARIANCE |
|--------------|---|-----------------|---------------|----------------|----------------|
| | | | ₦ | ₦ | ₦ |
| 031801100200 | JUDICIAL SERVICE COMMISSION | 70131 | | | - |
| 023800400200 | SUSTAINABLE DEVELOPMENT GOALS (SDG) OFFICE | 70132 | | 9,961,072.70 | 9,961,072.70 |
| 014800100100 | STATE INDEPENDENT ELECTORAL COMMISSION | 70160 | 200.00 | | (200.00) |
| 032600100100 | MINISTRY OF JUSTICE | 70160 | 211,950.00 | 163,925,387.72 | 163,713,437.72 |
| 031800100100 | THE JUDICIARY | 70330 | | 250,000.00 | 250,000.00 |
| 022200100100 | MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES | 70411 | 13,424,263.79 | 22,500,000.00 | 9,075,736.21 |
| 022200100500 | EKITI STATE ENTERPRISES DEVELOPMENT AGENCY | 70411 | | | - |
| 022200900100 | PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT | 70411 | 20,000.00 | 3,147,905.25 | 3,127,905.25 |
| 022700100200 | BUREAU OF PRODUCTIVITY AND EMPOWERMENT | 70412 | | 835,400.52 | 835,400.52 |
| 021500100100 | MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT | 70421 | 25,079,900.00 | 28,790,000.00 | 3,710,100.00 |
| 021500100200 | RURAL DEVELOPMENT | 70421 | | | - |
| 021500100300 | DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT | 70421 | 2,500,950.00 | 15,663,759.70 | 13,162,809.70 |
| 021510900100 | FORESTRY DEPARTMENT | 70422 | 514,000.00 | 27,000,000.00 | 26,486,000.00 |
| 023305100100 | EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY | 70422 | 12,150.00 | 31,327,519.40 | 31,315,369.40 |
| 023100300100 | EKITI STATE ELECTRICITY BOARD | 70435 | | 322,232.35 | 322,232.35 |
| 023400100100 | MINISTRY OF WORKS AND TRANSPORT | 70443 | 3,415,000.00 | 20,935,524.08 | 17,520,524.08 |
| 023400200100 | OFFICE OF SURVEYOR -GENERAL OF THE STATE | 70443 | 17,130,075.00 | 20,163,759.70 | 3,033,684.70 |
| 022905500100 | EKITI STATE TRAFFIC MANAGEMENT AGENCY | 70452 | 4,169,000.00 | 5,319,483.41 | 1,150,483.41 |
| 012300200100 | MINISTRY OF INFORMATION, YOUTH AND SPORT (CIVIC ORIENTATION) | 70460 | 70,000.00 | 187,673.72 | 117,673.72 |

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

| ADMIN CODE | MDAs | FUNCTIONAL CODE | ACTUAL | BUDGET | VARIANCE |
|---------------|--|-----------------|----------------|----------------|----------------|
| | | | ₦ | ₦ | ₦ |
| 012300300100 | BROADCASTING SERVICE OF EKITI STATE | 70460 | | | - |
| 053505300100 | EKITI STATE WASTE MANAGEMENT BOARD | 70510 | 1,497,100.00 | 1,421,253.23 | (75,846.77) |
| 053500100100 | MINISTRY OF ENVIRONMENT | 70560 | 3,271,530.00 | 5,221,253.23 | 1,949,723.23 |
| 053501600100 | STATE ENVIRONMENTAL PROTECTION AGENCY | 70560 | 4,845,000.00 | 7,309,754.53 | 2,464,754.53 |
| 025300100100 | MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT | 70610 | 213,352,015.49 | 478,240,633.41 | 264,888,617.92 |
| 025301000100 | STATE HOUSING CORPORATION | 70610 | | | - |
| 025305200100 | PLANNING PERMIT AGENCY | 70610 | | | - |
| 026000100200 | LAND SERVICES | 70610 | | | - |
| 025305600100 | URBAN RENEWAL AGENCY (CAPITAL URBAN DEVELOPMENT AUTHORITY) | 70620 | | 1,044,250.65 | 1,044,250.65 |
| 026100100100 | MINISTRY OF PUBLIC UTILITIES | 70620 | 5,503,000.00 | 6,265,503.88 | 762,503.88 |
| 025210200100 | EKITI STATE WATER CORPORATION | 70630 | | 50,000.00 | 50,000.00 |
| 025210300100 | RURAL WATER SUPPLY AND SANITATION AGENCY | 70630 | | 1,500,000.00 | 1,500,000.00 |
| 052100100100 | MINISTRY OF HEALTH | 70721 | 2,219,700.00 | 7,831,879.85 | 5,612,179.85 |
| 052110200100 | HOSPITAL MANAGEMENT BOARD | 70731 | 35,291,249.60 | 118,127,318.94 | 82,836,069.34 |
| 052110200100 | PRIMARY HEALTH CARE DEVELOPMENT AGENCY | 71090 | 16,200.00 | | (16,200.00) |
| 052111300100 | CENTRAL MEDICAL STORE | 70734 | | | - |
| 053905100100 | EKITI STATE SPORT COUNCIL | 70810 | | | - |
| 023600100100 | BUREAU OF TOURISM, ARTS AND CULTURE | 70820 | 118,000.00 | 1,357,525.84 | 1,239,525.84 |
| 0505100100100 | MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT | 70820 | 1,272,500.00 | 3,132,751.94 | 1,860,251.94 |

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

| ADMIN CODE | MDAs | FUNCTIONAL CODE | ACTUAL | BUDGET | VARIANCE |
|---------------|---|-----------------|-------------------------|-------------------------|-----------------------|
| | | | ₦ | ₦ | ₦ |
| 0505100200100 | CHIEFTANCY AFFAIRS | 70820 | | 1,566,375.97 | 1,566,375.97 |
| 012301300100 | GOVERNMENT PRINTING PRESS | 70830 | | 678,757.18 | 678,757.18 |
| 051700300100 | STATE UNIVERSAL BASIC EDUCATION BOARD | 70912 | 160,000.00 | 5,265,503.88 | 5,105,503.88 |
| 051700800100 | EKITI STATE LIBRARY BOARD | 70960 | | 36,796.30 | 36,796.30 |
| 051705400100 | STATE TEACHING SERVICE COMMISSION | 70960 | | | - |
| 051705500100 | BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION | 70960 | 850,000.00 | 3,132,751.94 | 2,282,751.94 |
| 051705500200 | AGENCY FOR ADULT AND NON-FORMAL EDUCATION | 70960 | | 27,694.35 | 27,694.35 |
| 051705600200 | EDUCATION TRUST(ENDOWMENT) FUND | 70960 | 280,828,595.42 | 361,062,661.64 | 80,234,066.22 |
| 051700100100 | MINISTRY OF EDUCATION, SCIENCE ND TECHNOLOGY | 70970 | 309,353,185.00 | 511,375,323.28 | 202,022,138.28 |
| 051400100100 | MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &SOCIAL WELFARE | 71090 | 183,500.00 | 400,000.00 | 216,500.00 |
| | TOTAL FINE AND FEES | | 1,045,264,627.02 | 1,951,632,823.82 | 906,368,196.80 |
| | | | | | |
| | 403 LICENCE | | | | |
| 022000800100 | INTERNAL REVENUE SERVICE | 70112 | 146,810,674.81 | 130,000,000.00 | (16,810,674.81) |
| 022000700100 | OFFICE OF ACCOUNTANT GENERAL | 70112 | | - | - |
| 021500100100 | MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT | 70421 | 7,490,000.00 | 17,168,105.69 | 9,678,105.69 |
| 025300100100 | MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT | 70610 | 10,000.00 | 1,000,000.00 | 990,000.00 |
| 051400100100 | MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &SOCIAL WELFARE | 71090 | 3,954,000.00 | 4,099,127.91 | 145,127.91 |
| | TOTAL LICENCE | | 158,264,674.81 | 152,267,233.60 | (5,997,441.21) |

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

| ADMIN CODE | MDAs | FUNCTIONAL CODE | ACTUAL | BUDGET | VARIANCE |
|--------------|--|-----------------|---------------|---------------|---------------|
| | | | ₦ | ₦ | ₦ |
| | 404 EARNING AND SALES | | | | |
| 011200300100 | HOUSE OF ASSEMBLY | 70111 | 85,000.00 | 1,044,250.65 | 959,250.65 |
| 011200400100 | HOUSE OF ASSEMBLY SERVICE COMMISSION | 70111 | 145,600.00 | | (145,600.00) |
| 022000800100 | INTERNAL REVENUE SERVICE | 70112 | 2,500,000.00 | 8,000,000.00 | 5,500,000.00 |
| 014700100100 | CIVIL SERVICE COMMISSION | 70131 | | 850,000.00 | 850,000.00 |
| 032600100100 | MINISTRY OF JUSTICE | 70160 | 26,000.00 | 8,500,000.00 | 8,474,000.00 |
| 022200100100 | MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES | 70411 | 477,500.00 | 3,385,012.93 | 2,907,512.93 |
| 021500100200 | RURAL DEVELOPMENT | 70421 | | | - |
| 021510900100 | FORESTRY DEPARTMENT | 70422 | 37,103,027.64 | 77,778,642.70 | 40,675,615.06 |
| 023100300100 | EKITI STATE ELECTRICITY BOARD | 70435 | | | - |
| 023400200100 | OFFICE OF SURVEYOR -GENERAL OF THE STATE | 70443 | 198,900.00 | 500,000.00 | 301,100.00 |
| 012300200100 | MINISTRY OF INFORMATION, YOUTH AND SPORT (CIVIC ORIENTATION) | 70460 | 10,116.78 | 161,401.40 | 151,284.62 |
| 053505300100 | EKITI STATE WASTE MANAGEMENT BOARD | 70510 | 280,000.00 | 3,800,000.00 | 3,520,000.00 |
| 025300100100 | MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT | 70610 | 9,862,944.26 | 27,000,000.00 | 17,137,055.74 |
| 026000100200 | LAND SERVICES | 70610 | | | - |
| 025210300100 | RURAL WATER SUPPLY AND SANITATION AGENCY | 70630 | 1,312,380.00 | 1,632,751.94 | 320,371.94 |
| 052110200100 | HOSPITAL MANAGEMENT BOARD | 70731 | | 2,297,745.72 | 2,297,745.72 |
| 052111300100 | CENTRAL MEDICAL STORE | 70734 | 1,321,551.07 | 4,197,207.05 | 2,875,655.98 |

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

| ADMIN CODE | MDAs | FUNCTIONAL CODE | ACTUAL | BUDGET | VARIANCE |
|--------------|---|-----------------|----------------------|-----------------------|-----------------------|
| | | | ₦ | ₦ | ₦ |
| 051700300100 | STATE UNIVERSAL BASIC EDUCATION BOARD | 70912 | | | - |
| 051705400100 | STATE TEACHING SERVICE COMMISSION | 70960 | 5,147,250.00 | 13,575,258.41 | 8,428,008.41 |
| 051705500200 | AGENCY FOR ADULT AND NON-FORMAL EDUCATION | 70960 | 184,000.00 | 625,851.85 | 441,851.85 |
| 051700100100 | MINISTRY OF EDUCATION, SCIENCE ND TECHNOLOGY | 70970 | 6,327,700.00 | 10,750,000.00 | 4,422,300.00 |
| 051400100100 | MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE | 71090 | 158,000.00 | 200,000.00 | 42,000.00 |
| 011111300500 | CABINET DEPARTMENT GOV. OFFICE | 70111 | 539,600.00 | 1,000,975.45 | 461,375.45 |
| 022200100600 | MULTI PURPOSE CREDIT AGENCY | 70411 | | 313,275.19 | 313,275.19 |
| 021502100200 | SCHOOL AGRICULTURE AND ENTERPRISE | 70422 | 14,000.00 | 1,049,301.76 | 1,035,301.76 |
| 021510200300 | SERICULTURE DEVELOPMENT PROJECT | 70422 | | | - |
| 023600400200 | BUREAU OF TOURISM ART AND CULTURE | 70820 | 160,000.00 | 522,125.32 | 362,125.32 |
| 011103700100 | MUSLIM PILGRIM WELFARE BOARD | 70840 | 11,000.00 | 1,566,375.97 | 1,555,375.97 |
| 011103800100 | CHRISTIAN PILGRIM WELFARE BOARD | 70840 | 132,000.00 | 472,185.79 | 340,185.79 |
| 051705500300 | COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE, IJERO-EKITI | 70960 | | 1,044,250.65 | 1,044,250.65 |
| | BEAREAU OF PRODUCTIVITY AND EMPOWERMENT | | | | - |
| | TOTAL EARNING AND SALES | | 65,996,569.75 | 170,266,612.78 | 104,270,043.03 |
| | 405 RENT OF GOVERNMENT PROPERTY | | | | |
| 022000700100 | OFFICE OF THE ACCOUNTANT GENERAL | 70112 | 105,754,510.00 | 9,483,809.67 | (96,270,700.33) |
| 021500100100 | MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT | 70421 | | | - |

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

| ADMIN CODE | MDAs | FUNCTIONAL CODE | ACTUAL | BUDGET | VARIANCE |
|--------------|--|-----------------|-----------------------|----------------------|------------------------|
| | | | ₦ | ₦ | ₦ |
| 022905500100 | EKITI STATE TRAFFIC MANAGEMENT AGENCY | 70452 | | | - |
| 025300100100 | MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT | 70610 | 8,071,395.04 | 13,000,000.00 | 4,928,604.96 |
| 051700300100 | STATE UNIVERSAL BASIC EDUCATION BOARD | 70912 | | 1,000,000.00 | 1,000,000.00 |
| 023400400100 | EKITI STATE ROAD MAINTENANCE AGENCY (EKROMA)(PUBLIC WORKS CORPORATION) | 70443 | | | - |
| | TOTAL RENT OF GOVERNMENT PROPERTY | | 113,825,905.04 | 23,483,809.67 | (90,342,095.37) |
| | 406 INTEREST AND DIVIDEND | | | | |
| 022000800100 | INTERNAL REVENUE SERVICE | 70112 | 7,266,000.00 | 73,087,067.28 | 65,821,067.28 |
| 022000700100 | OFFICE OF THE ACCOUNTANT GENERAL | 70112 | 50,438,169.57 | | (50,438,169.57) |
| 022200100100 | MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES | 70411 | | - | - |
| 021500100200 | RURAL DEVELOPMENT | 70421 | | | - |
| | TOTAL INTEREST AND DIVIDEND | | 57,704,169.57 | 73,087,067.28 | 15,382,897.71 |
| | 408 MISCELLANEOUS | | | | |
| 011100100100 | GOVERNOR OFFICE (GAD) | 70111 | 8,847.98 | 500,000.00 | 491,152.02 |
| 022000700100 | OFFICE OF THE ACCOUNTANT GENERAL | 70112 | | | - |
| 011102100100 | EKITI STATE LIAISON OFFICE -LAGOS | 70133 | 444,600.00 | 1,044,250.65 | 599,650.65 |
| 011102100200 | EKITI STATE LIAISON OFFICE -ABUJA | 70133 | 844,100.00 | 1,044,250.65 | 200,150.65 |
| | TOTAL MISCELLANEOUS | | 1,297,547.98 | 2,588,501.30 | 1,290,953.32 |

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

| ADMIN CODE | MDAs | FUNCTIONAL CODE | ACTUAL | BUDGET | VARIANCE |
|--------------|--|-----------------|-------------------------|-------------------------|-------------------------|
| | | | ₦ | ₦ | ₦ |
| | 409 PARASTATALS | | | | |
| 031801100200 | JUDICIAL SERVICE COMMISSION | 70131 | 1,742,060.00 | 2,668,310.00 | 926,250.00 |
| 031800100100 | THE JUDICIARY | 70330 | 12,629,589.50 | 21,112,253.57 | 8,482,664.07 |
| 023100300100 | EKITI STATE ELECTRICITY BOARD | 70435 | 196,700.00 | 202,418.54 | 5,718.54 |
| 012300300100 | BROADCASTING SERVICE OF EKITI STATE | 70460 | 38,683,681.00 | 108,868,086.10 | 70,184,405.10 |
| 025301000100 | STATE HOUSING CORPORATION | 70610 | 34,841,744.42 | 135,752,584.05 | 100,910,839.63 |
| 025210200100 | EKITI STATE WATER CORPORATION | 70630 | 6,159,223.95 | 10,245,810.57 | 4,086,586.62 |
| 053905100100 | EKITI STATE SPORT COUNCIL | 70810 | 1,142,000.00 | 1,044,250.65 | (97,749.35) |
| 051700800100 | EKITI STATE LIBRARY BOARD | 70960 | 88,000.00 | 419,328.52 | 331,328.52 |
| 021511000100 | FOUNTAIN AGRIC MARKETING AGENCY | 70421 | 628,788.00 | 1,056,564.37 | 427,776.37 |
| 021510200100 | AGRICULTURAL DEVELOPMENT PROJECT | 70422 | 84,000.00 | 749,301.76 | 665,301.76 |
| 052102600100 | EKITI STATE UNIVERSITY TEACHING HOSPITAL | 70731 | 603,638,941.00 | 700,000,000.00 | 96,361,059.00 |
| 052110600100 | COLLEGE OF HEALTH TECHNOLOGY | 70734 | 186,628,280.31 | 200,227,478.69 | 13,599,198.38 |
| 051701800100 | COLLEGE OF EDUCATION - IKERE EKITI | 70941 | 634,279,344.00 | 955,657,315.31 | 321,377,971.31 |
| 051702100100 | EKITI STATE UNIVERSITY | 70942 | 4,186,212,296.00 | 3,811,125,264.12 | (375,087,031.88) |
| | TOTAL PARASTATALS | | 5,706,954,648.18 | 5,949,128,966.25 | 242,174,318.07 |
| | TOTAL NON TAX REVENUE | | 7,149,308,142.35 | 8,322,455,014.70 | 1,173,146,872.35 |

NOTE 6: INTREST EARNED, INVESTMENT INCOME AND OTHER REVENUE

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

NOTE 7: AIDS AND GRANTS

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

NOTE 8: TRANSFER FROM LOCAL GOVERNMENTS

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

NOTE 9: SALARIES AND WAGES

| S/NO | ADMIN CODE | HEAD | MINISTRIES/DEPARTMENTS/AGENCIES | ACTUAL | BUDGET | VARIANCE |
|------|--------------|----------|---|----------------|----------------|-----------------|
| | | | | ₦ | ₦ | ₦ |
| | | | ADMINISTRATIVE SECTOR | | | |
| 1 | 11100100100 | 459-0400 | GOVERNOR OFFICE (GAD) | 111,208,941.32 | 146,922,354.30 | 35,713,412.98 |
| 2 | 011100100200 | 459-1500 | OFFICE OF THE DEPUTY GOVERNOR | 40,816,096.93 | 54,968,843.39 | 14,152,746.46 |
| 3 | 011100300100 | 459-5400 | EKITI STATE BOUNDARY COMMISSION | 8,062,914.70 | 15,276,507.75 | 7,213,593.05 |
| 4 | 011100800100 | 458-1200 | STATE EMERGENCY MANAGEMENT AGENCY | 15,003,070.79 | 16,017,042.77 | 1,013,971.98 |
| 5 | 011101300200 | 459-5100 | POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT. | 54,863,577.60 | 43,048,788.35 | (11,814,789.25) |
| 6 | 011101300200 | 459-5102 | POLITICAL APPOINTEES (P&E) | 517,362,863.74 | 851,641,200.57 | 334,278,336.83 |
| 7 | 011102100100 | 459-0900 | EKITI STATE LIAISON OFFICE -LAGOS | 7,578,136.37 | 15,525,044.71 | 7,946,908.34 |
| 8 | 011102100200 | 459-1000 | EKITI STATE LIAISON OFFICE -ABUJA | 10,431,570.18 | 15,945,744.45 | 5,514,174.27 |
| 9 | 011103700100 | 459-1900 | MUSLIM PILGRIM WELFARE BOARD | 8,697,851.92 | 17,206,254.41 | 8,508,402.49 |
| 10 | 011103800100 | 459-1800 | CHRISTIAN PILGRIM WELFARE BOARD | 12,924,761.69 | 19,393,964.70 | 6,469,203.01 |
| 11 | 011104400100 | 458-1100 | MINISTRY OF SPECIAL DUTIES | - | 89,559.86 | 89,559.86 |
| 12 | 011111300100 | 459-1600 | GOVERNMENT HOUSE AND PROTOCOL | 126,928,523.71 | 164,956,503.92 | 38,027,980.21 |
| 13 | 011111300500 | 459-3000 | CABINET DEPARTMENT GOV. OFFICE | 33,055,393.31 | 49,726,623.59 | 16,671,230.28 |
| 14 | 011113200100 | 459-2000 | INTEGRATION & INTER-GOVERNMENTAL AFFAIRS | 3,983,692.10 | 18,338,382.48 | 14,354,690.38 |
| 15 | 011200300100 | 459-2100 | HOUSE OF ASSEMBLY | 369,170,659.03 | 486,770,123.80 | 117,599,464.77 |
| 16 | 012300100100 | 457-0100 | MINISTRY OF INFORMATION, YOUTH AND SPORTS DEVELOPMENT | 100,070,103.81 | 120,965,562.93 | 20,895,459.12 |
| 17 | 012300300100 | 457-0200 | BROADCASTING SERVICE OF EKITI STATE | 177,680,418.25 | 194,793,745.32 | 17,113,327.07 |
| 18 | 012500500100 | 459-2300 | OFFICE OF ESTABLISHMENT AND TRAINING | 83,853,132.46 | 100,000,000.00 | 16,146,867.54 |
| 19 | 014000100100 | 459-2800 | STATE AUDITOR GENERAL OFFICE | 79,249,648.74 | 97,606,936.31 | 18,357,287.57 |
| 20 | 014000100100 | 459-2900 | AUDITOR GENERAL FOR LOCAL GOVT. | 39,441,358.35 | 61,845,153.58 | 22,403,795.23 |
| 21 | 014700100100 | 459-3900 | CIVIL SERVICE COMMISSION | 41,402,317.78 | 55,883,386.10 | 14,481,068.32 |
| 22 | 014700300100 | 459-2700 | EKITI STATE LOCAL GOVERNMENT SERVICE COMMISSION | 1,162,485.34 | 1,215,152.04 | 52,666.70 |

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

| S/NO | ADMIN CODE | HEAD | MINISTRIES/DEPARTMENTS/AGENCIES | ACTUAL | BUDGET | VARIANCE |
|------|--------------|----------|--|-------------------------|-------------------------|-----------------------|
| | | | | ₦ | ₦ | ₦ |
| 23 | 014800100100 | 459-4100 | STATE INDEPENDENT ELECTORAL COMMISSION | 62,354,736.66 | 77,162,154.50 | 14,807,417.84 |
| | | | TOTAL ADMINISTRATIVE SECTOR | 1,905,302,254.78 | 2,625,299,029.83 | 719,996,775.05 |
| | | | ECONOMIC SECTOR | | | |
| 24 | 021500100100 | 451-0100 | MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT | 405,968,032.35 | 486,162,753.98 | 80,194,721.63 |
| 25 | 021502100200 | 455-0200 | SCHOOL AGRICULTURE AND ENTERPRISE | 7,842,189.33 | 19,999,603.54 | 12,157,414.21 |
| 26 | 021510200100 | 451-0500 | AGRICULTURAL DEVELOPMENT PROJECT | 159,350,996.94 | 194,938,383.73 | 35,587,386.79 |
| 27 | 021511000100 | 451-0300 | FOUNTAIN AGRIC MARKETING AGENCY | 22,663,417.93 | 33,052,135.47 | 10,388,717.54 |
| 28 | 022000100100 | 453-0400 | MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT | 207,019,449.27 | 267,874,200.49 | 60,854,751.22 |
| 29 | 022000800100 | 459-3800 | INTERNAL REVENUE SERVICE | 167,246,578.15 | 206,741,931.00 | 39,495,352.85 |
| 30 | 022000800300 | 459-0800 | EKITI STATE SIGNAGE AND ADVERTISEMENT (IRS) | 317,314.61 | 2,445,047.19 | 2,127,732.58 |
| 31 | 022200100100 | 452-0100 | MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES | 173,660,069.80 | 222,127,017.92 | 48,466,948.12 |
| 32 | 022200100600 | 454-0300 | MULTI PURPOSE CREDIT AGENCY | 31,300,755.57 | 37,662,940.85 | 6,362,185.28 |
| 33 | 022700500100 | 454-0200 | JOB CREATION AND EMPLOYMENT AGENCY | 9,821,312.55 | 12,046,136.78 | 2,224,824.23 |
| 34 | 023100300100 | 454-0600 | EKITI STATE ELECTRICITY BOARD | 64,989,797.56 | 82,630,338.68 | 17,640,541.12 |
| 35 | 023400100100 | 454-1000 | MINISTRY OF WORKS AND TRANSPORT | 262,977,191.65 | 317,106,326.23 | 54,129,134.58 |
| 36 | 023400200100 | 458-0500 | OFFICE OF SURVEYOR -GENERAL OF THE STATE | 23,738,247.39 | 32,140,950.04 | 8,402,702.65 |
| 37 | 023400400100 | 454-1400 | EKITI STATE ROAD MAINTENMENT AGENCY (EKROMA)(PUBLIC WORKS CORPORATION) | 18,722,382.86 | 24,363,642.79 | 5,641,259.93 |
| 38 | 023600400200 | 453-0100 | BUREAU OF TOURISM ART AND CULTURE | 62,250,942.42 | 94,256,913.39 | 32,005,970.97 |
| 39 | 023800100100 | 459-3100 | MINISTRY OF BUDGET AND ECONOMIC PLANNING | 68,323,774.51 | 93,500,258.52 | 25,176,484.01 |
| 40 | 023800400100 | 459-3200 | BUREAU OF STATISTICS | 24,221,617.12 | 36,590,538.64 | 12,368,921.52 |
| 41 | 025210200100 | 454-0800 | EKITI STATE WATER CORPORATION | 291,524,002.84 | 352,394,091.41 | 60,870,088.57 |
| 42 | 025210300100 | 454-0900 | RURAL WATER SUPPLY AND SANITATION AGENCY | 29,777,371.10 | 39,196,982.83 | 9,419,611.73 |
| 43 | 025300100100 | 458-0100 | MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT | 85,067,224.60 | 136,011,329.50 | 50,944,104.90 |
| 44 | 025301000100 | 458-0200 | STATE HOUSING CORPORATION | 78,447,425.41 | 106,933,379.46 | 28,485,954.05 |
| 45 | 025305600100 | 458-0600 | URBAN RENEWAL AGENCY | 7,473,352.35 | 15,140,161.32 | 7,666,808.97 |

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

| S/NO | ADMIN CODE | HEAD | MINISTRIES/DEPARTMENTS/AGENCIES | ACTUAL | BUDGET | VARIANCE |
|------|--------------|----------|--|-------------------------|-------------------------|-----------------------|
| | | | | ₦ | ₦ | ₦ |
| 46 | 026100100100 | 454-0500 | MINISTRY OF PUBLIC UTILITIES | 52,844,893.76 | 67,359,694.93 | 14,514,801.17 |
| | | | TOTAL ECONOMICS SECTOR | 2,255,548,340.07 | 2,880,674,758.69 | 625,126,418.62 |
| | | | LAW AND JUSTICE SECTOR | | | |
| 47 | 032600100100 | 459-0100 | MINISTRY OF JUSTICE | 171,405,940.68 | 195,110,675.59 | 23,704,734.91 |
| | | | TOTAL LAW AND JUSTICE SECTOR | 171,405,940.68 | 195,110,675.59 | 23,704,734.91 |
| | | | REGIONAL SECTOR | - | 195,110,675.59 | 195,110,675.59 |
| | | | TOTAL REGIONAL SECTOR | | | |
| | | | SOCIAL SECTOR | | | |
| 48 | 051400100100 | 457-0600 | MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE | 79,215,872.01 | 148,416,854.42 | 69,200,982.41 |
| 49 | 051700100100 | 455-0100 | MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY | 487,850,594.83 | 684,394,410.66 | 196,543,815.83 |
| 50 | 051700100100 | 455-0110 | SEPIP (MINISTRY OF EDUCATION) | | | - |
| 51 | 051700300100 | 455-0400 | STATE UNIVERSAL BASIC EDUCATION BOARD | 352,647,156.98 | 413,151,693.38 | 60,504,536.40 |
| 52 | 051700800100 | 455-0800 | EKITI STATE LIBRARY BOARD | 11,688,174.45 | 22,733,344.87 | 11,045,170.42 |
| 53 | 051702600000 | 455-1300 | NON-TEACHING STAFF (TSC) HQ | 135,853,450.28 | 250,002,392.38 | 114,148,942.10 |
| 54 | 051705400100 | 455-0700 | STATE TEACHING SERVICE COMMISSION (SECONDARY SCHOOL TEACHERS) | 8,012,613,411.06 | 10,373,789,428.89 | 2,361,176,017.83 |
| 55 | 051705500100 | 455-0500 | BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION | 85,964,713.93 | 121,822,874.60 | 35,858,160.67 |
| 56 | 051705500200 | 455-0600 | AGENCY FOR ADULT AND NON-FORMAL EDUCATION | 38,545,712.90 | 57,698,059.11 | 19,152,346.21 |
| 57 | 051705600100 | 455-0300 | STATE SCHOLARSHIP BOARD | 14,044,366.99 | 20,150,607.26 | 6,106,240.27 |
| 58 | 051705600200 | 455-0900 | EDUCATION TRUST(ENDOWMENT) FUND | 15,335,924.03 | 20,663,026.03 | 5,327,102.00 |
| 59 | 052100100100 | 456-0100 | MINISTRY OF HEALTH | 286,622,551.62 | 350,831,773.53 | 64,209,221.91 |
| 60 | 052100300100 | 456-0400 | PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 16,975,668.60 | 25,653,967.64 | 8,678,299.04 |
| 61 | 052110200100 | 456-0600 | HOSPITAL MANAGEMENT BOARD | 2,300,510,535.88 | 2,804,248,066.63 | 503,737,530.75 |
| 62 | 052111300100 | 456-0500 | CENTRAL MEDICAL STORE | 17,749,672.95 | 18,324,172.63 | 574,499.68 |
| 63 | 053500100100 | 458-0700 | MINISTRY OF ENVIRONMENT | 149,994,405.52 | 170,011,280.10 | 20,016,874.58 |

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

| S/NO | ADMIN CODE | HEAD | MINISTRIES/DEPARTMENTS/AGENCIES | ACTUAL | BUDGET | VARIANCE |
|------|---------------|----------|---|--------------------------|--------------------------|-------------------------|
| | | | | ₦ | ₦ | ₦ |
| 64 | 053501600100 | 458-0900 | STATE ENVIRONMENTAL PROTECTION AGENCY | 14,123,291.62 | 27,582,287.19 | 13,458,995.57 |
| 65 | 053505300100 | 458-1000 | EKITI STATE WASTE MANAGEMENT BOARD | 20,521,400.76 | 27,150,951.11 | 6,629,550.35 |
| 66 | 053905100100 | 457-0500 | EKITI STATE SPORT COUNCIL | 52,855,328.12 | 78,480,056.59 | 25,624,728.47 |
| 67 | 0505100100100 | 459-1300 | MINISTRY FOR LOCAL GOVERNMENT, COMMUNITY DEVELOPMENT AND CHIEFTANCY AFFAIRS-STATE | 58,278,429.54 | 84,367,426.29 | 26,088,996.75 |
| | | | TOTAL SOCIAL SECTOR | 12,151,390,662.07 | 15,699,472,673.31 | 3,548,082,011.24 |
| | | | | | | |
| | | | PERSONEL COST SUMMARY | | | |
| | | | ADMINISTRATION SECTOR | 1,905,302,254.78 | 2,625,299,029.83 | 719,996,775.05 |
| | | | ECONOMIC SECTOR | 2,255,548,340.07 | 2,880,674,758.69 | 625,126,418.62 |
| | | | LAW AND JUSTICE SECTOR | 171,405,940.68 | 195,110,675.59 | 23,704,734.91 |
| | | | REGIONAL SECTOR | - | - | - |
| | | | SOCIAL SECTOR | 12,151,390,662.07 | 15,699,472,673.31 | 3,548,082,011.24 |
| | | | TOTAL (A) | 16,483,647,197.60 | 21,400,557,137.42 | 4,916,909,939.82 |
| | | | | | | |
| | | | CORPERS ALLOWANCE | 37,582,160.70 | 52,474,134.44 | 14,891,973.74 |
| | | | REPATRIATION | 2,461,879.77 | 15,314,221.42 | 12,852,341.65 |
| | | | LOCUM / INTERN | | 972,121.63 | 972,121.63 |
| | | | LEAVE BONUS (2016) | 714,977,466.20 | 1,444,954,932.40 | 729,977,466.20 |
| | | | STATE HEALTH INSURANCE SCHEME (SHIS) | | - | - |
| | | | CHRISTMAS BONUS | | - | - |
| | | | TOTAL (B) | 755,021,506.67 | 1,513,715,409.89 | 758,693,903.22 |
| | | | GRAND TOTAL (A+B) | 17,238,668,704.27 | 22,914,272,547.31 | 5,675,603,843.04 |

| S/NO | ADMIN CODE | HEAD | MINISTRIES/DEPARTMENTS/AGENCIES | ACTUAL | BUDGET | VARIANCE |
|------|------------|------|---------------------------------|--------|--------|----------|
| | | | | ₦ | ₦ | ₦ |

NOTE 9B: RURAL AND CORE SUBJECT ALLOWANCE FOR TEACHERS

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

NOTE 9C: SOCIAL CONTRIBUTIONS

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

NOTE 9D: PERSONNEL ANALYSIS

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

NOTE 10: SOCIAL BENEFITS

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

NOTE 11: PUBLIC DEBT CHARGES

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

NOTE 13: OVERHEAD COST (BY SECTORS)

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

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

| S/NO | ADMIN CODE | HEAD | MINISTRIES/DEPARTMENTS/AGENCIES | ACTUAL | BUDGET | VARIANCE |
|------|--------------|----------|--|------------------|------------------|-----------------|
| | | | | ₦ | ₦ | ₦ |
| 21 | 011102100200 | 459-1000 | EKITI STATE LIAISON OFFICE -ABUJA | 14,366,760.00 | 17,455,049.56 | 3,088,289.56 |
| 22 | 011102100300 | 459-1100 | EKITI STATE LIAISON OFFICE -AKURE | 240,000.00 | 3,000,000.00 | 2,760,000.00 |
| 23 | 011103400200 | 459-4500 | BUREAU OF TRANSFORMATION AND STRATEGY | 5,500,000.00 | 8,633,295.83 | 3,133,295.83 |
| 24 | 011103500100 | 459-2600 | EKITI STATE PENSION COMMISSION/BOARD | 17,600,000.00 | 18,000,000.00 | 400,000.00 |
| 25 | 011103500100 | 459-2600 | EKITI STATE PENSION COMMISSION (ACTUARIAL VALUATION) | - | 50,000,000.00 | 50,000,000.00 |
| 26 | 011103700100 | 459-1900 | MUSLIM PILGRIM WELFARE BOARD | 440,000.00 | 2,000,000.00 | 1,560,000.00 |
| 27 | 011103800100 | 459-1800 | CHRISTIAN PILGRIM WELFARE BOARD | 400,000.00 | 2,000,000.00 | 1,600,000.00 |
| 28 | 011104800100 | 459-0101 | EKITI STATE CITIZENS RIGHTS | 400,000.00 | 1,000,000.00 | 600,000.00 |
| 29 | 011110500100 | 459-1700 | OFFICE OF THE CHIEF OF STAFF | 2,620,359.96 | 3,500,000.00 | 879,640.04 |
| 30 | 011110500101 | 459-3902 | APPOINTMENT DEPARTMENT (CSC) | 1,200,000.00 | 1,800,000.00 | 600,000.00 |
| 31 | 011111100100 | 452-0200 | PUBLIC-PRIVATE PARTNERSHIP | 700,000.00 | 1,530,760.58 | 830,760.58 |
| 32 | 011111300100 | 459-1600 | GOVERNMENT HOUSE PROTOCOL | 1,067,450,000.00 | 1,500,000,000.00 | 432,550,000.00 |
| 33 | 011111300400 | 459-1614 | MAINTENANCE OF GOVERNORS LODGE | - | 3,061,521.15 | 3,061,521.15 |
| 34 | 011111300500 | 459-3001 | MAINTENANCE OF EXCO CHAMBERS | 2,784,800.00 | 3,061,521.15 | 276,721.15 |
| 35 | 011111300500 | 459-3000 | CABINET DEPARTMENT GOV. OFFICE | 14,641,000.00 | 16,328,112.82 | 1,687,112.82 |
| 36 | 011111400100 | 459-1609 | CHIEF PRESS SECRETARY/ SA MEDIA | 1,824,000.00 | 7,000,000.00 | 5,176,000.00 |
| 37 | 011113200100 | 459-2000 | INTEGRATION & INTER-GOVERNMENTAL AFFAIRS | 3,600,000.00 | 4,401,690.17 | 801,690.17 |
| 38 | 011200300100 | 459-2100 | HOUSE OF ASSEMBLY | 507,400,000.00 | 550,000,000.00 | 42,600,000.00 |
| 39 | 011200400100 | 459-2200 | HOUSE OF ASSEMBLY SERVIC COMMISSION | 6,000,000.00 | 17,000,000.00 | 11,000,000.00 |
| 40 | 12300100100 | 457-0102 | MINISTRY OF INFORMATION, YOUTH AND SPORT (CIVIC ORIENTATION) | 4,400,000.00 | 6,803,380.34 | 2,403,380.34 |
| 41 | 012300300100 | 457-0200 | BROADCASTING SERVICE OF EKITI STATE | 40,588,842.94 | 3,000,000.00 | (37,588,842.94) |
| 42 | 012301300100 | 457-0300 | GOVERNMENT PRINTING PRESS | - | 1,500,000.00 | 1,500,000.00 |
| 43 | 012400700100 | 458-1102 | EKITI STATE FIRE SERVICE | 2,200,000.00 | 4,803,380.34 | 2,603,380.34 |

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

| S/NO | ADMIN CODE | HEAD | MINISTRIES/DEPARTMENTS/AGENCIES | ACTUAL | BUDGET | VARIANCE |
|------|--------------|----------|--|-------------------------|-------------------------|-----------------------|
| | | | | ₦ | ₦ | ₦ |
| 44 | 012500100100 | 459-0600 | OFFICE OF THE HEAD OF SERVICE | 10,200,000.00 | 20,000,000.00 | 9,800,000.00 |
| 45 | 012500100200 | 459-3901 | PERSONNEL DEPARTMENT (CSC) | 1,200,000.00 | 1,800,000.00 | 600,000.00 |
| 46 | 012500500100 | 459-2300 | OFFICE OF ESTABLISHMENT AND TRAINING | 98,513,200.00 | 150,000,000.00 | 51,486,800.00 |
| 47 | 012500500200 | 459-2302 | ESTABLISHMENT AND MANAGEMENT SERVICES DEPT. (ESTABS) | 2,000,000.00 | 3,000,000.00 | 1,000,000.00 |
| 48 | 012500500300 | 459-2304 | PENSIONS DEPARTMENT (ESTABS) | 840,000.00 | 2,500,000.00 | 1,660,000.00 |
| 49 | 012500500400 | 459-2305 | STAFF MATTERS AND INDUSTRIAL RELATIONS DEPARTMENT (ESTABS) | 1,000,000.00 | 2,500,000.00 | 1,500,000.00 |
| 50 | 012500500500 | 459-2306 | TRAINING AND MANPOWER DEPARTMENT (ESTABS) | 1,000,000.00 | 3,500,000.00 | 2,500,000.00 |
| 51 | 012500500600 | 459-2400 | STAFF DEVELOPMENT CENTRE (ESTABS) | 1,000,000.00 | 6,000,000.00 | 5,000,000.00 |
| 52 | 012500500700 | 459-2500 | STAFF HOUSING LOANS BOARD (ESTABS) | 550,000.00 | 1,700,000.00 | 1,150,000.00 |
| 53 | 012500500800 | 459-2307 | PEER REVIEW FORUM FOR HEAD OF SERVICE AND PERMANENT SECRETARIES (ESTABS) | 3,000,000.00 | 5,000,000.00 | 2,000,000.00 |
| 54 | 012500600100 | 459-0601 | PUBLIC SERVICE COORDINATING UNIT (HOS) | 2,280,000.00 | 3,061,521.15 | 781,521.15 |
| 55 | 014000100100 | 459-2800 | STATE AUDITOR GENERAL OFFICE | 10,950,000.00 | 13,606,760.68 | 2,656,760.68 |
| 56 | 014000100300 | 459-2805 | AUDITING OF ALL SECONDARY SCHOOL | 3,600,000.00 | 6,000,000.00 | 2,400,000.00 |
| 57 | 014000100300 | 459-2900 | OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT | 7,250,000.00 | 8,338,967.23 | 1,088,967.23 |
| 58 | 014700100100 | 459-3900 | CIVIL SERVICE COMMISSION | 16,000,000.00 | 22,088,450.85 | 6,088,450.85 |
| 59 | 014700200100 | 459-4600 | CIVIL SERVICE TRANSFORMATION | 1,540,000.00 | 2,551,267.63 | 1,011,267.63 |
| 60 | 014700300100 | 459-2700 | EKITI STATE LOCAL GOVERNMENT SERVICE COMMISSION | - | - | - |
| 61 | 014000100200 | 459-2803 | MONITORING AND SPECIAL AUDIT DEPARTMENT | 1,300,000.00 | 2,000,000.00 | 700,000.00 |
| 62 | 011103500200 | 459-2601 | PENSION TRANSITION ARRANGEMENT DEPARTMENT (PTAD) | 2,860,000.00 | 8,000,000.00 | 5,140,000.00 |
| 63 | 022700600200 | 459-5601 | HUMAN CAPITAL DEVELOPMENT | 500,000.00 | 2,000,000.00 | 1,500,000.00 |
| 64 | 011101000101 | 459 -070 | SUPERVISION AND MONITORING OF PROJECT (BPP) | 3,300,000.00 | 5,500,000.00 | 2,200,000.00 |
| 65 | 014800100100 | 459-4100 | STATE INDEPENDENT ELECTORAL COMMISSION | 11,000,000.00 | 14,000,000.00 | 3,000,000.00 |
| | | | TOTAL ADMINISTRATIVE SECTOR | 2,066,692,164.86 | 2,765,574,135.75 | 698,881,970.89 |

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

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

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

| S/NO | ADMIN CODE | HEAD | MINISTRIES/DEPARTMENTS/AGENCIES | ACTUAL | BUDGET | VARIANCE |
|------|--------------|----------|---|---------------|----------------|---------------|
| | | | | ₦ | ₦ | ₦ |
| 88 | 022000700600 | 459-3606 | STATE INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM (SIFMIS) | 2,550,000.00 | 5,000,000.00 | 2,450,000.00 |
| 89 | 022000700700 | 459-3607 | MANAGEMENT SERVICE DEPT. (AG) | 2,400,000.00 | 5,000,000.00 | 2,600,000.00 |
| 90 | 022000800100 | 459-3800 | INTERNAL REVEUNE SERVICE | 74,981,579.63 | 150,000,000.00 | 75,018,420.37 |
| 91 | 022000800200 | 459-3109 | SUSTAINABLE IGR COMMITTEE | 3,080,000.00 | 6,123,042.31 | 3,043,042.31 |
| 92 | 022200100100 | 452-0100 | MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES | 4,500,000.00 | 7,071,173.79 | 2,571,173.79 |
| 93 | 022200100200 | 459-3101 | MULTI LATERAL DEPARTMENT | 440,000.00 | 4,500,000.00 | 4,060,000.00 |
| 94 | 022200100300 | 453-0401 | STATE REVENUE AND INVESTMENT COMMITTEE | 2,040,000.00 | 3,571,774.68 | 1,531,774.68 |
| 95 | 022200100500 | 453-0700 | EKITI STATE ENTERPRISES DEVELOPMENT AGENCY | 1,540,000.00 | 3,834,741.81 | 2,294,741.81 |
| 96 | 022200100600 | 454-0300 | MULTI PURPOSE CREDIT AGENCY | 1,100,000.00 | 3,000,000.00 | 1,900,000.00 |
| 97 | 022200900100 | 459-4200 | PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT | 275,000.00 | 2,000,000.00 | 1,725,000.00 |
| 98 | 022700100200 | 454-0100 | BUREAU OF PRODUCTIVITY AND EMPOWERMENT | 1,200,000.00 | 3,968,638.53 | 2,768,638.53 |
| 99 | 022700500100 | 454-0200 | JOB CREATION AND EMPLOYMENT AGENCY | 1,320,000.00 | 3,834,741.81 | 2,514,741.81 |
| 100 | 022700600100 | 459-3500 | STATE GOVERNANCE AND CAPACITY BUILDING | 600,000.00 | 2,500,000.00 | 1,900,000.00 |
| 101 | 022800700100 | 459-1503 | BUREAU OF INFORMATION, COMMUNICATION AND TECHNOLOGY (ICT) | 1,861,200.00 | 4,000,000.00 | 2,138,800.00 |
| 102 | 022905300100 | 454-1200 | DEPARTMENT OF PUBLIC TRANSPORTATION | 572,000.00 | 1,466,182.38 | 894,182.38 |
| 103 | 022905500100 | 454-1100 | EKITI STATE TRAFFIC MANAGEMENT AGENCY | 2,200,000.00 | 3,061,521.15 | 861,521.15 |
| 104 | 023100300100 | 454-0600 | EKITI STATE ELECTRICITY BOARD | 34,853,068.00 | 40,000,000.00 | 5,146,932.00 |
| 105 | 023305100100 | 452-0300 | EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY | 1,000,000.00 | 3,000,000.00 | 2,000,000.00 |
| 106 | 023305100200 | 452-0102 | MINERAL RESOURCES AND ENVIRONMENTAL COMMITTEE | 1,000,000.00 | 3,000,000.00 | 2,000,000.00 |
| 107 | 023400100100 | 454-1000 | MINISTRY OF WORKS AND TRANSPORT | 3,264,000.00 | 9,071,173.79 | 5,807,173.79 |
| 108 | 023400200100 | 458-0500 | OFFICE OF SURVEYOR -GENERAL OF THE STATE | 600,000.00 | 3,000,000.00 | 2,400,000.00 |
| 109 | 023400400100 | 454-1400 | EKITI STATE ROAD MAINTENMENT AGENCY (EKROMA) | 3,080,000.00 | 5,102,535.26 | 2,022,535.26 |
| 110 | 023600100100 | 453-0300 | TOURISM DEVELOPMENT AGENCY | 1,500,000.00 | 3,551,267.63 | 2,051,267.63 |

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

| S/NO | ADMIN CODE | HEAD | MINISTRIES/DEPARTMENTS/AGENCIES | ACTUAL | BUDGET | VARIANCE |
|------|--------------|----------|---|---------------|---------------|---------------|
| | | | | ₦ | ₦ | ₦ |
| 111 | 023600400100 | 453-0200 | COUNCIL FOR ART AND CULTURE | 1,400,000.00 | 3,675,709.49 | 2,275,709.49 |
| 112 | 023600400200 | 453-0100 | BUREAU OF TOURISM ART AND CULTURE | 1,400,000.00 | 3,551,267.63 | 2,151,267.63 |
| 113 | 023800100100 | 459-3100 | MINISTRY OF BUDGET AND ECONOMIC PLANNING | 5,280,000.00 | 10,205,070.51 | 4,925,070.51 |
| 114 | 023800100200 | 459-3105 | BUDGET MONITORING COMMITTEE | 2,736,250.00 | 5,000,000.00 | 2,263,750.00 |
| 115 | 023800100300 | 459-3112 | BUDGET TRACKING AND AUTOMATION | 550,000.00 | 6,000,000.00 | 5,450,000.00 |
| 116 | 023800100400 | 459-3116 | HOME GROWN SCHOOL FEEDING (MB&EP) | 1,233,000.00 | 2,000,000.00 | 767,000.00 |
| 117 | 023800100500 | 459-3103 | DEVELOPMENT PLANNING AND STRATEGY COMMITTEE (MB&EP) | 309,375.00 | 2,500,000.00 | 2,190,625.00 |
| 118 | 023800100600 | 459-3102 | ECONOMIC DEVELOPMENT COUNCIL (MB&EP) | 825,000.00 | 6,000,000.00 | 5,175,000.00 |
| 119 | 023800400100 | 459-3200 | BUREAU OF STATISTICS | 1,400,000.00 | 5,000,000.00 | 3,600,000.00 |
| 120 | 023800400200 | 459-3400 | MILLENNIUM DEVELOPMENT GOALS (MDG) OFFICE | 926,500.00 | 1,700,845.09 | 774,345.09 |
| 121 | 023800400300 | 459-3401 | CGS TO LGAS TRACK (MDG) | 2,200,000.00 | 2,551,267.63 | 351,267.63 |
| 122 | 023800400400 | 459-3402 | DEVELOPMENT RELATIONS (MDGS) | 600,000.00 | 1,020,507.05 | 420,507.05 |
| 123 | 025000100100 | 459-4000 | FISCAL RESPONSIBILITY COMMISSION | 2,100,000.00 | 5,669,483.62 | 3,569,483.62 |
| 124 | 025000100200 | 453-0402 | FISCAL COMMITTEE SECRETARIAT | 10,800,000.00 | 12,854,647.97 | 2,054,647.97 |
| 125 | 025210200100 | 454-0800 | EKITI STATE WATER CORPORATION | 4,500,000.00 | 10,000,000.00 | 5,500,000.00 |
| 126 | 025210300100 | 454-0900 | RURAL WATER SUPPLY AND SANITATION AGENCY | 660,000.00 | 3,000,000.00 | 2,340,000.00 |
| 127 | 025300100100 | 458-0100 | MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT | 3,900,000.00 | 9,071,173.79 | 5,171,173.79 |
| 128 | 025300100200 | 458-0102 | PHYSICAL PLANNING AND DEVELOPMENT MATTERS (MINISTRY OF LANDS) | 600,000.00 | 2,000,000.00 | 1,400,000.00 |
| 129 | 025301000100 | 458-0200 | STATE HOUSING CORPORATION | 1,416,893.50 | 5,000,000.00 | 3,583,106.50 |
| 130 | 025305200100 | 458-0300 | PLANNING PLANNING PERMIT AGENCY | 720,000.00 | 2,000,000.00 | 1,280,000.00 |
| 131 | 025305600100 | 458-0600 | URBAN RENEWAL AGENCY (CAPITAL URBAN DEVELOPMENT AUTHORITY) | 900,000.00 | 2,737,930.42 | 1,837,930.42 |
| 132 | 026100100100 | 454-0500 | MINISTRY OF PUBLIC UTILITIES | 8,772,000.00 | 20,000,000.00 | 11,228,000.00 |
| 133 | 23100300200 | 454-0601 | MONITORING OF GOVT. HOUSE PREMISES/TOWN ELECT. | 550,000.00 | 3,000,000.00 | 2,450,000.00 |

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

| S/NO | ADMIN CODE | HEAD | MINISTRIES/DEPARTMENTS/AGENCIES | ACTUAL | BUDGET | VARIANCE |
|------|--------------|----------|---|-----------------------|-----------------------|-----------------------|
| | | | | ₦ | ₦ | ₦ |
| 134 | 026100100200 | 459-4300 | UTILITY SERVICE DEPARTMENT | 1,100,000.00 | 6,000,000.00 | 4,900,000.00 |
| 135 | 023800100300 | 459-3115 | ACTIVITIES OF THE NATIONAL CASH TRANSFER OFFICE | 550,000.00 | 2,000,000.00 | 1,450,000.00 |
| 136 | 052100100200 | 459-3114 | DEVELOPMENT PARTNERS AND AIDS COORDINATION (MBEP) | 550,000.00 | 3,000,000.00 | 2,450,000.00 |
| 137 | 022000300100 | 459-3113 | MEDIUM TERM EXPENDITURE FRAMEWORK | 1,100,000.00 | 4,000,000.00 | 2,900,000.00 |
| | | | TOTAL ECONOMIC SECTOR | 349,871,866.13 | 618,068,788.94 | 268,196,922.81 |
| | | | | | | |
| | | | SOCIAL SECTOR | | | |
| 138 | 051305100100 | 457-0400 | YOUTH DEVELOPMENT | 1,540,000.00 | 2,551,267.63 | 1,011,267.63 |
| 139 | 051305200100 | 459-3110 | YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO) | 825,000.00 | 5,000,000.00 | 4,175,000.00 |
| 140 | 051400100100 | 457-0600 | MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE | 5,000,000.00 | 10,037,277.06 | 5,037,277.06 |
| 141 | 051400200200 | 457-0700 | WOMEN DEVELOPMENT CENTRE, IGEDE-EKITI (WOMENT AFFAIRS) | 74,250.00 | 566,948.36 | 492,698.36 |
| 142 | 051405500100 | 457-0601 | STATE CHILD'S RIGHT IMPLEMENTATION AND MONITORING COMMITTEE (WOMEN AFFAIRS) | 755,750.00 | 1,530,760.58 | 775,010.58 |
| 143 | 051700100100 | 455-0100 | MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY | 3,200,000.00 | 7,000,000.00 | 3,800,000.00 |
| 144 | 051700300100 | 455-0400 | STATE UNIVERSAL BASIC EDUCATION BOARD | 20,483,500.00 | 36,000,000.00 | 15,516,500.00 |
| 145 | 051700800100 | 455-0800 | EKITI STATE LIBRARY BOARD | 1,800,000.00 | 3,000,000.00 | 1,200,000.00 |
| 146 | 051700900100 | 455-0106 | MONITORING OF PUBLIC SCHOOLS | 1,200,000.00 | 2,721,352.14 | 1,521,352.14 |
| 147 | 051705400100 | 455-0700 | STATE TEACHING SERVICE COMMISSION | 13,200,000.00 | 20,000,000.00 | 6,800,000.00 |
| 148 | 051705500100 | 455-0500 | BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION | 400,000.00 | 1,700,000.00 | 1,300,000.00 |
| 149 | 051705500200 | 455-0600 | AGENCY FOR ADULT AND NON-FORMAL EDUCATION | 440,000.00 | 1,700,000.00 | 1,260,000.00 |
| 150 | 051705500300 | 452-0101 | COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE, IJERO-EKITI | 900,000.00 | 1,700,845.09 | 800,845.09 |
| 151 | 051705600100 | 455-0300 | STATE SCHOLARSHIP BOARD | 440,000.00 | 3,401,690.17 | 2,961,690.17 |
| 152 | 051705600200 | 455-0900 | EDUCATION TRUST(ENDOWMENT) FUND | 1,200,000.00 | 2,551,267.63 | 1,351,267.63 |
| 153 | 052100100100 | 456-0100 | MINISTRY OF HEALTH | 2,000,000.00 | 9,000,000.00 | 7,000,000.00 |

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

| S/NO | ADMIN CODE | HEAD | MINISTRIES/DEPARTMENTS/AGENCIES | ACTUAL | BUDGET | VARIANCE |
|------|---------------|----------|---|----------------------|-----------------------|-----------------------|
| | | | | ₦ | ₦ | ₦ |
| 154 | 052100200100 | 456-0103 | SHIC (MINISTRY OF HEALTH) | 500,000.00 | 2,000,000.00 | 1,500,000.00 |
| 155 | 052100100400 | 456-0104 | MAINTENANCE OF HEALTH DATA BANK | 500,000.00 | 2,000,000.00 | 1,500,000.00 |
| 156 | 052100100200 | 456-0700 | EKITI STATE AIDS CONTROL AGENCY | 1,800,000.00 | 3,061,521.15 | 1,261,521.15 |
| 157 | 052100300100 | 456-0400 | PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 2,420,000.00 | 6,000,000.00 | 3,580,000.00 |
| 158 | 052110200100 | 456-0600 | HOSPITAL MANAGEMENT BOARD | 2,900,000.00 | 8,504,225.43 | 5,604,225.43 |
| 159 | 052110200200 | 456-0602 | MEDICAL MISSION (HMB) | 550,000.00 | 2,000,000.00 | 1,450,000.00 |
| 160 | 052111300100 | 456-0500 | CENTRAL MEDICAL STORE | 506,000.00 | 1,500,000.00 | 994,000.00 |
| 161 | 053500100100 | 458-0700 | MINISTRY OF ENVIRONMENT | 4,560,000.00 | 7,000,000.00 | 2,440,000.00 |
| 162 | 053501600100 | 458-0900 | STATE ENVIRONMENTAL PROTECTION AGENCY | 600,000.00 | 1,700,845.09 | 1,100,845.09 |
| 163 | 053505300100 | 458-1000 | EKITI STATE WASTE MANAGEMENT BOARD | 3,488,333.41 | 7,754,627.37 | 4,266,293.96 |
| 164 | 053505500100 | 458-0701 | MONTHLY SANITATION EXERCISE | 3,500,000.00 | 5,803,380.34 | 2,303,380.34 |
| 165 | 053905100100 | 457-0500 | EKITI STATE SPORT COUNCIL | 2,900,000.00 | 7,000,000.00 | 4,100,000.00 |
| 166 | 0505100100100 | 459-1300 | MINISTRY FOR LOCAL GOVERNMENT, COMMUNITY DEVELOPMENT AND CHIEFTANCY AFFAIRS-STATE | 1,600,000.00 | 6,000,000.00 | 4,400,000.00 |
| 167 | 0505100100100 | 459-1301 | COMMUNITY DEVELOPMENT | 600,000.00 | 1,585,460.29 | 985,460.29 |
| 168 | 0505100200100 | 459-1400 | CHIEFTANCY AFFAIRS | 2,400,000.00 | 3,968,638.53 | 1,568,638.53 |
| 169 | 0514000100200 | 457-0607 | GOVT. PUPILS IN CHILDREN HOME NUR/PRY SCHOOL | 600,000.00 | 3,000,000.00 | 2,400,000.00 |
| 170 | 0517005400200 | 455-0701 | TEACHING SERVICE COMMISSION LOANS BOARD | 500,000.00 | 2,000,000.00 | 1,500,000.00 |
| 171 | 0517003000101 | 455-0401 | SUBEB STAFF HOUSING LOANS BOARD | 500,000.00 | 2,000,000.00 | 1,500,000.00 |
| 172 | 0505100300100 | 459-1401 | EKITI STATE COUNCIL OF OBAS | 10,968,416.00 | 14,000,000.00 | 3,031,584.00 |
| | | | TOTAL SOCIAL SECTOR | 94,851,249.41 | 195,340,106.86 | 100,488,857.45 |
| | | | REGIONAL SECTOR | | | |
| 173 | 045102100200 | 459-4400 | SERVE-EKS | 880,000.00 | 1,530,760.58 | 650,760.58 |

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

| S/NO | ADMIN CODE | HEAD | MINISTRIES/DEPARTMENTS/AGENCIES | ACTUAL | BUDGET | VARIANCE |
|------|--------------|----------|-------------------------------------|-------------------------|-------------------------|-------------------------|
| | | | | ₦ | ₦ | ₦ |
| 174 | 045102100300 | 459-4401 | SERVE-EKS STEERING COMMITTEE | 110,000.00 | 510,253.53 | 400,253.53 |
| | | | TOTAL REGIONAL SECTOR | 990,000.00 | 2,041,014.11 | 1,051,014.11 |
| | | | LAW AND JUSTICE SECTOR | | | |
| 175 | 032600100100 | 459-0100 | MINISTRY OF JUSTICE | 5,600,000.00 | 7,205,070.51 | 1,605,070.51 |
| 176 | 032600700200 | | NEWLY CREATED MDAs | - | 10,813,765.73 | 10,813,765.73 |
| 177 | 032600700200 | 459-5700 | OFFICE OF PUBLIC DEFENDER | 1,500,500.00 | 5,200,000.00 | 3,699,500.00 |
| 178 | 032600700300 | 459-0103 | PUBLIC COMPLAINT COMMISSION | 500,000.00 | 2,000,000.00 | 1,500,000.00 |
| 179 | 012500100300 | 459-0415 | GOVERNMENT ASSET UNIT | 600,000.00 | 2,500,000.00 | 1,900,000.00 |
| | | | TOTAL LAW AND JUSTICE SECTOR | 8,200,500.00 | 27,718,836.24 | 17,618,336.24 |
| | | | SUMMARY | | | |
| | | | ADMINISTRATIVE SECTOR | 2,066,692,164.86 | 2,765,574,135.75 | 698,881,970.89 |
| | | | ECONOMIC SECTOR | 349,871,866.13 | 618,068,788.94 | 268,196,922.81 |
| | | | SOCIAL SECTOR | 94,851,249.41 | 195,340,106.86 | 100,488,857.45 |
| | | | REGIONAL SECTOR | 990,000.00 | 2,041,014.11 | 1,051,014.11 |
| | | | LAW AND JUSTICE SECTOR | 8,200,500.00 | 27,718,836.24 | 17,618,336.24 |
| | | | TOTAL | 2,520,605,780.40 | 3,608,742,881.90 | 1,086,237,101.50 |

NOTE 13: TRANSFER TO OTHER FUNDS

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

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

| S/NO | ADMIN CODE | HEAD | MINISTRIES/DEPARTMENTS/AGENCIES | ACTUAL | BUDGET | VARIANCE |
|------|--------------|----------|--|-------------------------|-------------------------|-----------------------|
| | | | | ₦ | ₦ | ₦ |
| 19 | 022800700200 | 459-1504 | BUREAU OF COMMUNICATION TECHNOLOGY AND SOCIAL MEDIA | 6,000,000.00 | 8,656,521.64 | 2,656,521.64 |
| 20 | 023800100100 | 459-3100 | MINISTRY OF BUDGET, ECONOMIC PLANNING AND SERVICE DELIVERY | 53,244,350.00 | 75,009,983.62 | 21,765,633.62 |
| 21 | 022905500100 | 454-1100 | EKITI STATE TRAFFIC MANAGEMENT AGENCY | 19,575,000.00 | 40,000,000.00 | 20,425,000.00 |
| 22 | 023800400100 | 459-3200 | BUREAU OF STATISTICS | - | 10,000,000.00 | 10,000,000.00 |
| 23 | 025210200100 | 454-0800 | EKITI STATE WATER CORPORATION | 50,000,000.00 | 100,000,000.00 | 50,000,000.00 |
| 24 | 025300100100 | 458-0101 | MINISTRY OF LANDS, HOUSING AND URBAN DEVT. | 13,200,000.00 | 16,600,000.00 | 3,400,000.00 |
| | | | TOTAL ECONOMIC SECTOR | 6,767,011,004.33 | 6,954,703,871.96 | 187,692,867.63 |
| | | | SOCIAL SECTOR | | | |
| 25 | 051700100100 | 455-0100 | MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY | 1,773,171,637.40 | 1,832,479,846.78 | 59,308,209.38 |
| 26 | 051705300100 | 455-0500 | BOARD OF TECHNICAL AND VOCATIONAL EDUCATION | 9,123,750.00 | 60,000,000.00 | 50,876,250.00 |
| 27 | 051705500200 | 455-0600 | AGENCY FOR ADULT AND NON-FORMAL EDUCATION | - | 35,169,483.62 | 35,169,483.62 |
| 28 | 052100100100 | 456-0100 | MINISTRY OF HEALTH | 60,000,000.00 | 80,000,000.00 | 20,000,000.00 |
| 29 | 051705600100 | 455-0300 | EKITI STATE SCHOLARSHIP BOARD | 227,231,145.00 | 353,577,500.00 | 126,346,355.00 |
| 30 | 053500100100 | 458-0700 | MINISTRY OF ENVIRONMENT | 19,050,000.00 | 25,000,000.00 | 5,950,000.00 |
| 31 | 053505300100 | 458-1000 | EKITI STATE WASTE MANAGEMENT BOARD | 115,945,500.00 | 119,556,000.00 | 3,610,500.00 |
| 32 | 051400100100 | 457-0600 | MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE | 52,334,875.00 | 130,789,000.00 | 78,454,125.00 |
| 33 | 051300100100 | 457-0400 | YOUTH DEVELOPMENT | 4,200,000.00 | 12,699,100.00 | 8,499,100.00 |
| 34 | 053905100200 | 457-0500 | SPORTS COUNCIL | 3,000,000.00 | 19,691,050.50 | 16,691,050.50 |
| 35 | 051700300100 | 455-0400 | SUBEB | - | 2,000,000.00 | 2,000,000.00 |
| | | | TOTAL SOCIAL SECTOR | 2,264,056,907.40 | 2,670,961,980.90 | 406,905,073.50 |
| | | | REGIONAL SECTOR | | | |

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

| S/NO | ADMIN CODE | HEAD | MINISTRIES/DEPARTMENTS/AGENCIES | ACTUAL | BUDGET | VARIANCE |
|------|--------------|----------|-------------------------------------|--------------------------|--------------------------|-------------------------|
| | | | | ₦ | ₦ | ₦ |
| 36 | 045102100200 | 459-4400 | SERVE-EKS | - | - | - |
| | | | TOTAL REGIONAL SECTOR | - | - | - |
| | | | LAW AND JUSTICE SECTOR | | | |
| 37 | | 433125 | MINISTRY OF JUSTICE | 365,595,500.00 | 590,423,496.94 | 224,827,996.94 |
| | | | TOTAL LAW AND JUSTICE SECTOR | 365,595,500.00 | 590,423,496.94 | 224,827,996.94 |
| | | | | | | |
| | | | SUMMARY | | | |
| | | | ADMINISTRATIVE SECTOR | 730,035,801.85 | 1,970,370,553.69 | 1,240,334,751.84 |
| | | | ECONOMIC SECTOR | 6,767,011,004.33 | 6,954,703,871.96 | 187,692,867.63 |
| | | | SOCIAL SECTOR | 2,264,056,907.40 | 2,670,961,980.90 | 406,905,073.50 |
| | | | REGIONAL SECTOR | - | - | - |
| | | | LAW AND JUSTICE SECTOR | 365,595,500.00 | 590,423,496.94 | 224,827,996.94 |
| | | | TOTAL | 10,126,699,213.58 | 12,186,459,903.49 | 2,059,760,689.91 |

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

NOTE 14: SUBVENTION/GRANTS TO TERTIARY INSTITUTIONS AND PARASTATALS

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

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

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

NOTE 16: CAPITAL EXPENDITURE THAT CANNOT BE CLASSIFIED INTO PPE

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

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

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

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

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

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

| S/NO | BANK | ACCOUNT NAME | AMOUNT |
|------|----------|----------------------------|----------------|
| | | | ₦ |
| 22 | POLARIS | EKSG SPECIAL FUND | 6,896,298.33 |
| 23 | POLARIS | FAAC / CRF | 121,336,637.05 |
| 24 | POLARIS | LAPTOP REPAYMENT | 2,362,476.62 |
| 25 | POLARIS | E-PAYROLL | 30,367,961.85 |
| 26 | POLARIS | BACK DUTY ASSES. | 19,609.69 |
| 27 | POLARIS | BOND PROCEED | 1,290.83 |
| 28 | STANBIC | CAPITAL | 19,262.04 |
| 29 | STANBIC | LOCK UP SHOP | 3,471,249.24 |
| 30 | STERLING | RESERVED FUND ACCT | 17,649,821.26 |
| 31 | STERLING | CSS SALARY REFUND | 50,158,763.63 |
| 32 | STERLING | FORESTRY REGENERATION | 588,405.50 |
| 33 | STERLING | TECHNICAL COLL. DEV. | 1,375,102.00 |
| 34 | STERLING | SOCIAL SEC. E-PYMT | 21,976,454.00 |
| 35 | STERLING | SOCIAL SECURITY INITIATIVE | 101,872,119.00 |
| 36 | STERLING | SEPIP | 343,215.65 |
| 37 | STERLING | SECONDARY EDU. DEV. | 240,612,472.51 |
| 38 | STERLING | PRIMARYARY EDU. DEV. | 195,909,378.82 |
| 39 | UBA | CIVIL SERVANT SALARY | 4,546,944.04 |
| 40 | UBA | CAPITAL | 424,163.92 |
| 41 | UBA | OTHER CHARGES | 291,936.55 |
| 42 | UBA | FURNITURE ALLOWANCE | 1,021,560.48 |
| 43 | UBA | CRF | 280,756.71 |
| 44 | UNION | CAPITAL | 65,301.59 |

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

| S/NO | BANK | ACCOUNT NAME | AMOUNT |
|------|----------|------------------------|----------------|
| | | | ₦ |
| 45 | UNION | LAPTOP REPAYMENT | 298,164.64 |
| 46 | UNION | RENT | 360,301.50 |
| 47 | UNITY | UNSERVICEABLE VEHICLES | 1,221,508.43 |
| 48 | UNITY | FERTILIZER | 2,998,989.98 |
| 49 | UNITY | CAPITAL | - |
| 50 | WEMA | CAPITAL | 3,463,993.66 |
| 51 | WEMA | CAPITAL DEV. FUND | 3,735,823.72 |
| 52 | WEMA | EKSG REMMITTANCE | 2,715,535.88 |
| 53 | WEMA | DIVIDEND | 50,113,829.05 |
| 54 | WEMA | INTEREST | 403,914.86 |
| 55 | WEMA | RENT OF GOVT. QUARTERS | 360,301.50 |
| 56 | WEMA | PROCEED FROM SHARES | 1,463,430.58 |
| 57 | WEMA | PTF MOTOR CYCLE LOAN | 263,307.16 |
| 58 | WEMA | TIPPER HAULAGE | 5,002,368.26 |
| 59 | WEMA | SEPIP | 102,264,791.49 |
| 60 | WEMA | OJA-OBA MODERN MARKET | 17,258,130.00 |
| 61 | WEMA | CONSOL. DEBT SERVICE | 38,068,634.83 |
| 62 | WEMA | STOMACH INFRASTR. | 27,715,129.14 |
| 63 | WEMA | CONTINGENCY | 2,330,258.81 |
| 64 | ACCESS | IGR EXPENDITURE | 17,299,602.98 |
| 65 | DIAMOND | IGR EXPENDITURE | 2,697,792.83 |
| 66 | HERITAGE | IGR EXPENDITURE | 51,020,391.13 |
| 67 | FCMB | IGR EXPENDITURE | 407,882.74 |

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

| S/NO | BANK | ACCOUNT NAME | AMOUNT |
|------|------------------|-----------------|-------------------------|
| | | | ₦ |
| 68 | FIDELITY | IGR EXPENDITURE | 21,515.86 |
| 69 | FIRST BANK | IGR EXPENDITURE | 12,096,067.04 |
| 70 | GTB | IGR EXPENDITURE | 17,702.03 |
| 71 | KEYSTONE | IGR EXPENDITURE | 223,749.16 |
| 72 | POLARIS | IGR EXPENDITURE | 6,305,532.68 |
| 73 | STANBIC | IGR EXPENDITURE | 25,350.60 |
| 74 | STERLING | IGR EXPENDITURE | 307,866,739.66 |
| 75 | UBA | IGR EXPENDITURE | 112,327.72 |
| 76 | UNION | IGR EXPENDITURE | 110,685,944.98 |
| 77 | WEMA | IGR EXPENDITURE | 98,519.43 |
| 78 | ZENITH | IGR EXPENDITURE | 23,998.72 |
| | TOTAL (A) | | 5,403,430,784.61 |

IGR COLLECTION ACCOUNTS BALANCES AS AT 31ST DECEMBER, 2018

| S/NO | BANK | ACCOUNT NAMES | ACCOUNT NO |
|------|------------|----------------------|----------------|
| 1 | FIRST BANK | PayDirect Collection | 143,125,227.83 |
| 2 | ECO BANK | PayDirect Collection | 8,882,205.68 |
| 3 | POLARIS | PayDirect Collection | 1,682,886.16 |
| 4 | FIDELITY | PayDirect Collection | 3,059,481.03 |
| 5 | UNION | PayDirect Collection | 100.00 |
| 6 | ZENITH | PayDirect Collection | - |
| 7 | UBA | PayDirect Collection | 640,897.24 |

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

| S/NO | BANK | ACCOUNT NAME | AMOUNT |
|------------------|----------|----------------------|-----------------------|
| | | | N |
| 8 | HERITAGE | PayDirect Collection | 5,748,374.78 |
| 9 | STANBIC | PayDirect Collection | 3,403,028.74 |
| 10 | KEYSTONE | PayDirect Collection | 8,981,457.31 |
| 11 | STERLING | PayDirect Collection | 1.00 |
| 12 | FCMB | PayDirect Collection | 204,771,359.27 |
| 13 | DIAMOND | PayDirect Collection | 469,425.44 |
| 14 | ACCESS | PayDirect Collection | 11,162,825.43 |
| 15 | WEMA | PayDirect Collection | 474,087.95 |
| 16 | ACCESS | Consolidated Revenue | 250,000.01 |
| 17 | FBN | ESVL Road Taxes | 33,076,073.49 |
| 18 | POLARIS | IGR Collection | 5,636,992.48 |
| 19 | FBN | IGR Consolidated | 4,375.00 |
| 20 | ACCESS | Drivers Licence | 25,353,540.05 |
| TOTAL (B) | | | 456,722,338.89 |

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

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

NOTE 18 : INVENTORIES

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

NOTE 19: RECEIVABLES

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

NOTE 20: PREPAYMENTS/ARREARS OF REVENUE

| S/NO | BANK | 2018 | 2017 |
|------|--------------------|----------|----------|
| | | ₦ | ₦ |
| 1 | PREPAYMENTS | - | - |
| 2 | ARREARS OF REVENUE | - | - |
| | TOTAL | - | - |

NOTE 21: BOND SINKING FUND ACCOUNT

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

NOTE

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

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

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

NOTE 22B: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

| MDAs | CLASSIFICATION | DETAILS | AMOUNT | TOTAL |
|---------------|-------------------|--|----------------|-------|
| | | | ₦ | ₦ |
| MIN. OF WORKS | LAND AND BUILDING | Renovation of presidetial lodge | 64,610,954.43 | |
| | | Construction of new Govts. Office | 674,589,560.08 | |
| | | Construction of government house car park | 5,745,912.13 | |
| | | Rehabilitation of VIP lodge | 2,601,288.56 | |
| | | Construction of fence with gate | 8,293,091.78 | |
| | | Construction of old garage car park | 11,932,826.35 | |
| | | Renovation of high court road | 101,539,937.98 | |
| | | Construction of speaker resident | 178,065,998.59 | |
| | | Construction of car park Fajuyi | 34,890,689.51 | |
| | | Demolition of Ojumose-Okesa Okeyinmi | 28,410,385.05 | |
| | | Demolition of building at Ijoka | 17,048,361.23 | |
| | | Construction of open shop at Okesa | 35,519,695.13 | |
| | | Renovation of governor PA's lodge | 4,529,595.00 | |
| | | Rehabilitation of Adetiloye hall | 161,703,785.62 | |
| | | Construction of new high court | 466,053,507.02 | |
| | | Construction of new ministry of finance | 325,240,955.96 | |
| | | Construction of Govt. office internal road | 175,000,000.00 | |
| | | Renovation of Finance & Admin Dept | 4,876,720.47 | |
| | | Replacement of Oluyemi Kayode roof | 1,618,800.00 | |
| | | Construction of car park | 12,484,358.25 | |
| | | Rehabilitation of deputy Govts house linking GRA | 3,041,120.25 | |

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

| | | | | |
|--|----------------|---|----------------|------------------|
| | | Additional work on construction of new Govts house | 81,145,351.50 | |
| | | Construction of car park at Govts house gate Ado | 6,663,378.75 | |
| | | Construction of fence at D.Gov residence Ado | 1,474,377.00 | |
| | | Balance on consultancy service on construction | 16,139,879.60 | |
| | | Renovation of old Ministry of Finance | 32,412,956.15 | |
| | | Renovation of Divan Adesua bulding Ado | 33,418,256.64 | |
| | | Renovation of the office Hill top bulding Ado | 31,181,544.18 | |
| | | Renovation of scops lodge Ado | 9,156,315.00 | |
| | | Renovation of old speaker lodge Ado Ekiti | 41,532,579.84 | |
| | | Renovation of Comm. Of finance lodge Ado | 19,530,872.95 | |
| | | Renovation of speakers boys quarters Ado | 7,699,653.17 | |
| | | Renovation of speakers residence charlet Ado | 6,927,595.55 | |
| | | | | 2,605,080,303.72 |
| | INFRASTRUCTURE | Procurement of additional 400pieces of led lamp | 59,600,000.00 | |
| | | Construction of Hope Paper Mills and Federal Housing Road | 50,000,000.00 | |
| | | Rehabilitation of Ado township | 50,000,000.00 | |
| | | Dualization of Ilawe township | 174,686,163.75 | |
| | | Construction of Adebayo -Ori- Apata- Nova Road | 249,896,538.80 | |
| | | Construction of Overhead bridge | 261,364,870.90 | |
| | | Dualization of Ijero Township | 198,925,259.85 | |
| | | Extension of Ado-Ikere dual carriage way phase II | 625,237,734.38 | |
| | | Fee for Consuitancy on Road project | 19,712,749.06 | |
| | | Rehabilitation of Iropora-Epe-Ararami-Ijero | 16,267,597.22 | |
| | | Rehabilitation of Igbemo-Ilumoba road | 27,717,746.74 | |
| | | Rehabilitation of Okemesi Osun Osun State border | 98,303,144.62 | |

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

| | | | | |
|--|--|--|----------------|--|
| | | Rehabilitation of Ifaki-Orin-Ido road | 95,096,137.50 | |
| | | Construction of Overhead bridge/Fly over | 531,671,580.52 | |
| | | Dualization of Imugbagba Odo-ado, | 20,123,083.33 | |
| | | Dualization of Ise township | 65,715,155.98 | |
| | | Dualization of Emure township | 70,659,814.84 | |
| | | Consultancy fee on Road project | 22,305,820.76 | |
| | | Construction of speaker resident road | 50,000,000.00 | |
| | | rehabilitation of college road | 49,071,864.90 | |
| | | Rehabilitation of Ado township | 50,000,000.00 | |
| | | Construction of Adebayo Ori-Apata | 58,423,629.38 | |
| | | Rehabilitation of Ayetoro -Ewu-Iye road | 24,624,095.68 | |
| | | Consultancy fee on Ise road Project | 5,536,780.18 | |
| | | Dualization of Imugbagba Odo-ado, | 7,139,597.85 | |
| | | Rehabilitation of ise-Ekiti township | 33,967,272.55 | |
| | | Consultancy fee for constitution of new high court complex | 69,610,236.18 | |
| | | Rehabilitation of Okemesi Osun Osun State border | 41,068,232.85 | |
| | | Dualization of Ijero Township road | 97,903,521.63 | |
| | | Rehabilitation of Iropors,Epe,Araromi road | 16,960,623.68 | |
| | | Construction of bridge over Ero river | 50,000,000.00 | |
| | | consultancy fee for construction of new speaker office | 58,972,368.82 | |
| | | Consruction of Igbemo,Ilumoba road | 13,487,617.08 | |
| | | Construction of Adebayo Ori road | 88,832,184.02 | |
| | | extension of Ado-Ekiti Dualization phase II | 300,000,000.00 | |
| | | Hurticultural works along Ado-Iker road | 5,551,582.13 | |
| | | Lightening and Fencing of Fajuyi high court | 236,442,080.70 | |

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

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

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

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

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

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

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

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|--------------------|---------------------|--|----------------|--------------------------|
| | | Furnishing of new Govt office Ado Ekiti | 225,682,139.00 | |
| | | | | 504,475,419.00 |
| | PLANT & MACHINERY | Procurement of 350 piecess of LED lamp | 50,000,000.00 | |
| | | | | 50,000,000.00 |
| | TOTAL | | | 11,494,248,454.26 |
| WATER CORPORATION | PLANT AND MACHINERY | Leakage electrical fault | 2,000,000.00 | |
| | | | | 2,000,000.00 |
| | TOTAL | | | 2,000,000.00 |
| MINISTRY OF BUDGET | INFRASTRUCTURE | Construction of drains of the bureau of public procurement | 4,382,006.00 | |
| | | Additional work on the drainage, painting and landscaping. | 2,402,812.80 | |
| | | | | 6,784,818.80 |
| | TOTAL | | | 6,784,818.80 |
| MIN. OF LANDS | INFRASTRUCTURE | Compensation to owner of properties demolition | 79,980,898.84 | |
| | | | | 79,980,898.84 |
| | TOTAL | | | 79,980,898.84 |
| SEPA | INFRASTRUCTURE | Construction of drainage and culvet | 24,964,886.36 | |
| | | Rehabilitation of street of Are-Iworoko road | 3,277,032.88 | |
| | | earth dredging of emirin stream channel | 4,002,757.50 | |
| | | rain storm at okesa | 15,600,000.00 | |
| | | flood and erosion control works in Ado | 6,000,000.00 | |
| | | construction pf land drain and culvert | 4,325,430.94 | |
| | | estimates/engineering design of flood & erosion | 1,233,800.00 | |
| | | | | 59,403,907.68 |
| | TOTAL | | | 59,403,907.68 |
| ELECTRICITY BOARD | INFRASTRUCTURE | extension of low voltage network | 12,666,150.00 | |

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

| | | | | |
|--|---------------------|---|----------------|-----------------------|
| | | extension of power supply for govt house | 2,500,000.00 | |
| | | extension of low voltage network | 11,673,837.21 | |
| | | extension of electricity & installation | 33,375,235.56 | |
| | | extension of electricity & installation at gifted schl. | 34,554,534.90 | |
| | | | | 94,769,757.67 |
| | OFFICE EQUIPMENT | connection of high court central plant | 15,331,290.00 | |
| | | repair of 1400kva generator | 11,340,697.67 | |
| | | Acquisition of 250KVA generator at Govt. house | 61,395,343.84 | |
| | | repair of generator | 11,340,697.69 | |
| | | | | 99,408,029.20 |
| | FURNITURE & FITTING | Connection of new governor office | 16,913,724.00 | |
| | | | | 16,913,724.00 |
| | TOTAL | | | 211,091,510.87 |
| BUREAU OF PRODUCTIVITY AND EMPOWERMENT | OFFICE EQUIPMENT | Purchase of equipment | 1,542,000.00 | |
| | | | | 1,542,000.00 |
| | TOTAL | | | 1,542,000.00 |
| GOVT. HOUSE AND PROTOCOL | INFRASTRUCTURE | Payment for 2nd quarters of the general cleaning of Govt. house and Govr. Office Environment | 30,000,000.00 | |
| | | Payment for 3rd and 4th quarters of 2017 on general cleaning of Govt. house and Govr. Office | 25,000,000.00 | |
| | | Payment for 2nd quarter of year 2018 on general cleaning of Govt. house and surrounding | 25,000,000.00 | |
| | | General cleaning of Govt house and surrounding (part payment of 1st and 2nd quarter 2018) | 25,000,000.00 | |
| | | Outstanding balance of 2017 payment on 2nd quarter on year 2018 on General Cleaning of Govt house Surrounding | 25,000,000.00 | |
| | | Renovation of Ekiti State Govt. House, Oke Bareke, Ado-Ekiti | 100,162,949.99 | |
| | | | | 230,162,949.99 |
| | TOTAL | | | 230,162,949.99 |
| EKSUTH | INFRASTRUCTURE | Renovation of Maternity Complex Ado-Ekiti | 14,605,857.50 | |

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

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| | | | | 14,605,857.50 |
| | TOTAL | | | 14,605,857.50 |
| POLITICAL AND ECONOMIC | TRANSPORTATION EQUIPMENT | Purchases of Toyota Cruiser Jeep (2018 model) | 62,068,966.00 | |
| | | Procurement of one unit of 2018 Lexus (US Specs) | 75,862,068.96 | |
| | | Procurement of one unit Honda Accords 2018 Model | 31,034,483.00 | |
| | | | | 168,965,517.96 |
| | TOTAL | | | 168,965,517.96 |
| ACCOUNTANT GENERAL | OFFICE EQUIPMENT | Procurement of Equipment and accessories of H.R Payroll and Payment Solution | 52,288,362.79 | |
| | | | | 52,288,362.79 |
| | TOTAL | | | 52,288,362.79 |
| SUBEB | INFRASTRUCTURE | Additional work / variation on the construction of the Gifted International Academy Afao | 20,079,285.60 | |
| | | Additional work / variation on the construction of the Gifted International Academy Afao | 14,821,790.05 | |
| | | Additional work / variation on the construction of the Gifted International Academy Afao | 6,440,791.47 | |
| | | | | 41,341,867.12 |
| | OFFICE EQUIPMENT | Instructional Materials | 26,693,800.00 | |
| | | | | 26,693,800.00 |
| | TOTAL | | | 68,035,667.12 |
| BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION | OFFICE EQUIPMENT | Procurement of tools equipment and training material for GTC Ikole, Igoara-Odo | 11,774,141.25 | |
| | | Upgrading of equipment of facilities at GTC Ado - Ekiti | 937,553,604.01 | |
| | | | | 949,327,745.26 |
| | INFRASTRUCTURE | Upgrading of facilities at GTC Ado - Ekiti | 562,532,162.41 | |
| | | | | 562,532,162.41 |
| | LAND AND BUILDING | Construction of computer Laboratory / Lecture Room at GTC Ikole Ekiti | 7,013,960.86 | |
| | | Construction of Electricity Workshop at Ikole Ekiti | 998,011.75 | |
| | | | | 8,011,972.61 |

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

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|-----------------------------------|--------------------------|--|---------------|-------------------------|
| | TOTAL | | | 1,519,871,880.28 |
| GENERAL ADMINISTRATION DEPARTMENT | TRANSPORTATION EQUIPMENT | Purchase of Toyotal Land Cruiser Jeep | 73,000,000.00 | |
| | | Procurement of 2 unit of KIA RIO EX model for Govt use in Ekiti | 22,352,941.18 | |
| | | Procurement of 1 unit of KIA RIO EX model for Govt use, in Ekiti | 9,900,000.00 | |
| | | Procurement of 1 unit of KIA updating 2017 model for Govt use, in Ekiti | 14,908,045.00 | |
| | | Procurement of 2 unit of facility use Lexus Car model E350 2007 for Govt use in Ekiti | 8,655,632.18 | |
| | | Procurement of 1 unit of Toyota Prado Jeep 2018 model for use of head of vservice in Ekiti | 37,356,322.00 | |
| | | | | 166,172,940.36 |
| | TOTAL | | | 166,172,940.36 |
| UTILITY SERVICE DEPARTMENT (GAD) | LAND AND BUILDING | Renovation of PTAD building at old Govnor off Ado Ekiti | 3,510,750.00 | |
| | | Renovation of PTAD building at old Govnor off Ado Ekiti | 2,106,450.00 | |
| | | Renovation of PTAD building at old Govnor off Ado Ekiti | 1,053,225.00 | |
| | | | | 6,670,425.00 |
| | TOTAL | | | 6,670,425.00 |
| MINISTRY OF EDUCATION | FURNITURE AND FITTING | Supply and installation of furniture and fitting to Lab. | 66,497,494.87 | |
| | | Procurement of 150double bunk for Gifted school | 23,925,000.00 | |
| | | Procurement of 150double bunk for Gifted school | 23,925,000.00 | |
| | | Incurement of 1000 furniture items | 21,500,000.00 | |
| | | Procurement of 1000 unit of furniture items | 21,500,000.00 | |
| | | Supply and installation of furniture and fitting to Lab. | 66,497,494.87 | |
| | | | | 223,844,989.74 |
| | PLANT AND MACHINERY | Supply and installation of inverter and solar system | 12,354,000.00 | |
| | | Supply and installation of inverter and solar system | 12,354,000.00 | |
| | | | | 24,708,000.00 |
| | INFRASTRUCTURE | Work and Sinking of bole hole at Govt College Efon | 2,200,000.00 | |
| | | | | 2,200,000.00 |
| | OFFICE EQUIPMENT | Purchase of 7 N0 of photocopy machine for Min. of Edu. | 990,500.00 | |

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

| | | | | |
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| | | Procurement of 250 Nos student laptop | 15,000,000.00 | |
| | | Purchase of 50 Nos laptop and 50 Nos laserjet printers | 4,995,000.00 | |
| | | Procurement of 250 Nos student laptop computer | 15,000,000.00 | |
| | | Procurement of science equipment for Gifted school | 15,153,451.95 | |
| | | Procurement of science equipment for Gifted school | 15,153,451.95 | |
| | | Procurement of 7 Nos sharp photocopy for Min. of Edu. | 990,500.00 | |
| | | Printing of continous assessment for public school in Ekiti state | 6,397,900.00 | |
| | | Purchase of 50 Nos laptop computer and 50 Nos of printer for Min. of Edu. | 4,995,000.00 | |
| | | | | 78,675,803.90 |
| | TRANSPORT AND EQUIPMENT | Procurement of 36 Nos fairly used Vehicle for AEO | 49,410,000.00 | |
| | | Procurement of 36 Nos fairly used Vehicle for AEO. | 49,410,000.00 | |
| | | Procurement of 1 toyotta 4x4 WD Hilux and 1 KIA | 43,500,000.00 | |
| | | Procurement of 1 toyotta 4x4 WD Hilux and 1 KIA | 43,500,000.00 | |
| | | | | 185,820,000.00 |
| | LAND AND BUILDING | Renovation of boy's hostel at Govt Science College , Iyin-Ekiti | 1,370,654.88 | |
| | | Additional work on the renovation of boy's hostel at govt College Ado-Ekiti | 857,594.64 | |
| | | Renovation of boy's Hostel at Govt College Ado-Ekiti | 2,125,176.90 | |
| | | Renovation of Dinning Hall at Govt College Usi-Ekiti | 279,832.76 | |
| | | Construction of Girls's hostel at govt College Ayede-Ekiti | 7,920,000.00 | |
| | | Completion of Science Laboratoty at Govt College Ayede-Ekiti | 751,464.00 | |
| | | Renovation of Boarding House Mistress Quarter at Govt. College Ikere- Ekiti | 3,676,951.29 | |
| | | Renovation of SS2 Block at Govt College Ikere-Ekiti | 2,522,062.10 | |
| | | Renovation of a Block of Classroom at Govt College Oye-Ekiti | 236,333.96 | |
| | | Renovation of JSS2 Block at Are/Afao Comprehensive. High School | 2,543,365.97 | |
| | | Renovation of Girls's Hostel at Govt. College Ikere-Ekiti | 2,196,237.10 | |
| | | Renovation of Workshop Block At Are/Afao Comprehensive High School | 3,848,969.35 | |

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

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| | | Renovation JSS1 & JSS2 Block at Annouciation Ikere-Ekiti | 7,136,369.45 | |
| | | Renovation of School Hall at Are/ Afao Comp. | 3,510,431.45 | |
| | | Renovation of Ijaloke Comp. High School Emure-Ekiti | 4,147,217.87 | |
| | | Renovation of Examination Hall at Anouciation school Ikere-Ekiti | 3,557,352.54 | |
| | | Renovation of SS2 Block at Eyemojo Comp. High Osan -Ekiti | 2,152,854.98 | |
| | | Renovation JSS1 Block at Govt. College Ikere-Ekiti | 2,398,158.47 | |
| | | Construction of Area Education Office, Efon-Alaaye | 7,892,575.52 | |
| | | Construction of Area Education Office, Ilawe-Ekiti | 7,892,575.52 | |
| | | Construction of Area Education Office, Ido-Ekiti | 7,892,575.52 | |
| | | Renovation of Girls Hostel at Emure-Ekiti | 523,133.14 | |
| | | Renovation of Admin. SSS' Block at Anouciation School Ikere-Ekiti | 2,308,375.00 | |
| | | Renovation of SS1 Block at Eyemoju Comp. School Osan-Ekiti | 2,101,654.88 | |
| | | Renovation of Girls Hostel at Govt. College Ikere-Ekiti | 1,976,613.38 | |
| | | Renovation of SS2 block at Govt. College, Ikere-Ekiti | 2,269,855.88 | |
| | | Renovation of Tutor General's Office at Ikere-Ekiti | 992,042.46 | |
| | | Construction of class room at Ado Grammar School Ado Ekiti | 5,671,660.57 | |
| | | Ronovation of Technical block Eyemojo Compr. High School Osan Ekiti | 1,908,324.78 | |
| | | Ronovation of Ogoga Block at Annouciation School Ikere Ekiti | 4,936,007.50 | |
| | | Ronovation of staff Quarter Annouciation School, Ikere Ekiti | 1,016,594.25 | |
| | | Ronovation of City block Hostel and Admin block At St Louis Girls School, Ikere Ekiti | 577,500.00 | |
| | | Ronovation of Examination Hall at Annouciation high School Ikere Ekiti | 3,201,617.28 | |
| | | Ronovation of Admin & SS2 block at Annouciation School Ikere Ekiti | 2,077,537.50 | |
| | | Ronovation of Staff Quarters at St Louis Girls School, Ikere Ekiti | 1,162,560.00 | |
| | | Renovation of Workshop Block At Are/Afao Comprehensive High School | 3,464,072.41 | |
| | | Additional work with renovation of Boy's Hostel at Govt College Ado-Ekiti | 45,136.56 | |
| | | Renovation of Boy's Hostel at Govt College Ado-Ekiti | 531,294.23 | |

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

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| | | Re-Construction of 3 Classroom at AUD Comp High School ado-Ekiti | 5,671,660.58 | |
| | | Renovation of Tutor General's Office at Ikere-Ekiti | 892,838.21 | |
| | | Renovation of SS1 Block at Eyemoju Comp. School Osan-Ekiti | 1,891,489.39 | |
| | | Renovation of Science Laboratory Block at osi Comp. High School | 1,779,987.50 | |
| | | Renovation of block of staff quarters at Annouciation School, Ikere-Ekiti | 914,934.82 | |
| | | Renovation of s block of Staff Quarters at St. Louis Grammar School | 1,046,304.00 | |
| | | Construction of Area Education office Ido-Ekiti | 7,103,317.96 | |
| | | Renovation of SSII block at Eyemojo Comp. High School School. Osan-Ekiti | 1,937,569.48 | |
| | | Renovation of Technical block of two Classroom at Eyemojo Comp. High School, Osan-Ekiti | 1,717,492.00 | |
| | | Renovation of JSS1 block at Govt. College Ikere-Ekiti | 2,158,342.62 | |
| | | Renovation of Boarding House Mistress Quarter at Govt. College Ikere- Ekiti | 3,309,256.16 | |
| | | Renovation of JSS1 & II block at Annouciation School Ikere-Ekiti | 6,422,737.51 | |
| | | Renovation of School Hall at Are/ Afao Comp. | 3,159,388.31 | |
| | | Construction of a 3 block of Classroom at Ado-Ekiti | 5,104,494.52 | |
| | | Construction of Area Education Office at Efon Alaaye | 7,103,317.96 | |
| | | Renovation of JSSII block at Are/ Afao Comp. High School | 2,289,029.37 | |
| | | reconstruction of a block of three classroom at AUD Compr. High School. Ado-Ekiti | 5,104,494.52 | |
| | | Renovation of City Block Hostel and Admin Block at St. Louis, Ikere-Ekiti | 519,750.00 | |
| | | Renovation of Ogoga Block, JSSI block at Annouciation Ikere (45%) | 4,442,406.75 | |
| | | Construction of Area Education Office, Ilawe-Ekiti (45%) Outstanding | 7,103,317.96 | |
| | | Renovation of Ijaloke Grammar School Hall Emure-Ekiti | 3,732,496.08 | |
| | | Construction of Girls Hostel at Govt Science College, Ayede-Ekiti | 880,000.00 | |
| | | Additional work of the renovation of a block of 4 Science Laboratory at Osi Compr. High School, Osi-Ekiti | 1,601,988.75 | |
| | | Renovation of a block of Science Laboratory Osi Compr. High School Osi-Ekiti | 2,254,656.93 | |
| | | | | 187,814,005.47 |

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

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|----------------------------|--------------------|---|----------------|--------------------------|
| | TOTAL | | | 703,062,799.11 |
| SEPIP | OFFICE EQUIPMENT | Setting up of Aquaponic system in Ekiti gifted school, Afao | 71,032,436.38 | |
| | | Procurement of ICT equipments to schools in Ekiti | 51,758,605.62 | |
| | | | | 122,791,042.00 |
| YESSO | OFFICE EQUIPMENT | Procurement of ICT equipment for use in office | 223,650.00 | |
| | | | | 223,650.00 |
| NUWSRPS (3RD) | INFRASTRUCTURE | Rehabilitation of Ero and Ureje Dams and Replacement of pipelines from Ifaki to Ado | 771,168,465.00 | |
| | | | | 771,168,465.00 |
| EDUCATION TRUST FUND (ETF) | INFRASTRUCTURE | Renovation of Schools across the State | 360,103,488.00 | |
| | | | | 360,103,488.00 |
| | GRAND TOTAL | | | 16,039,174,635.56 |

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

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

NOTE 24: UNREMITTED DEDUCTIONS

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

NOTE 25: PAYABLES

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

NOTE 26: ACCRUED EXPENSES

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

NOTE 27: FACILITY REPAYMENT (FOREIGN LOAN DRAWN DOWN)

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

NOTE 27: FACILITY REPAYMENT (FOREIGN LOAN DRAWN DOWN)

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

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

NOTE 28: FACILITY REPAYMENT (DOMESTIC LOAN)

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

EKITI STATE OF NIGERIA
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018
ANNEXURE I: FUNCTIONAL SEGMENT REPORTS (ACTUAL CASH BASIS)

| LEVEL 1 | | LEVEL 2 | | LEVEL 3 | | ESTIMATE | ACTUAL EXPEND. | VARIANCE |
|----------------------|-------------------------|---------|---|---------|--|--------------------------|--------------------------|-------------------------|
| CODE | DESCRIPTION | CODE | DESCRIPTION | CODE | DESCRIPTION | 2018 | 2018 | 2018 |
| | | | | | | N | N | N |
| 701 | General public services | 7011 | Executive and legislative organs, financial and fiscal affairs, external affairs. | 70111 | EXECUTIVE ORGANS | 6,977,112,832.48 | 3,718,142,795.56 | 3,258,970,036.92 |
| | | | | 70111 | LEGISLATIVE ORGANS | 1,421,215,270.01 | 994,384,841.87 | 426,830,428.14 |
| | | | | 70112 | FINANCIAL AND FISCAL AFFAIRS | 8,505,470,838.33 | 12,946,711,041.11 | (4,441,240,202.78) |
| | | | | 70113 | EXTERNAL AFFAIRS | - | - | - |
| | | 7012 | Foreign economic aid. | 70121 | Economic aid to developing countries and countries in transition | - | - | - |
| | | | | 70122 | ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS | 49,965,165.66 | 12,458,744.32 | 37,506,421.34 |
| | | 7013 | General services. | 70131 | GENERAL PERSONNEL SERVICES | 7,796,125,725.69 | 5,821,230,835.49 | 1,974,894,890.20 |
| | | | | 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 1,306,863,158.41 | 30,869,706.04 | 1,275,993,452.37 |
| | | | | 70133 | OTHER GENERAL SERVICES | 122,912,937.14 | 50,731,091.85 | 72,181,845.29 |
| | | 7014 | Basic research. | 70140 | Basic research. | - | - | - |
| | | 7015 | R&D general public services. | 70150 | R&D general public services. | - | - | - |
| | | 7016 | General public services n.e.c. | 70160 | GENERAL PUBLIC SERVICES N.E.C. | 1,204,780,392.49 | 681,546,554.30 | 523,233,838.19 |
| | | 7017 | Public debt transactions. | 70170 | Public debt transactions. | - | - | - |
| | | 7018 | Transfers of a general character between different | 70180 | Transfers of a general character between different levels of | - | - | - |
| SUB TOTAL 701 | | | | | | 27,384,446,320.21 | 24,256,075,610.54 | 3,128,370,709.67 |
| | | 7031 | Police services. | 70310 | Police services. | - | - | - |
| | | 7032 | Fire-protection services. | 70320 | FIRE PROTECTION SERVICES | 4,803,380.34 | 2,400,000.00 | 2,403,380.34 |

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

| LEVEL 1 | | LEVEL 2 | | LEVEL 3 | | ESTIMATE | ACTUAL EXPEND. | VARIANCE |
|----------------------|-------------------------|---------|--|---------------|--|-------------------------|-------------------------|-----------------------|
| CODE | DESCRIPTION | CODE | DESCRIPTION | CODE | DESCRIPTION | 2018 | 2018 | 2018 |
| | | | | | | ₦ | ₦ | ₦ |
| 703 | Public order and safety | 7033 | Law courts. | 70330 | LAW COURTS | 1,387,216,870.34 | 1,025,319,698.00 | 361,897,172.34 |
| | | 7034 | Prisons. | 70340 | Prisons. | - | - | - |
| | | 7035 | R&D public order and safety. | 70350 | R&D public order and safety. | - | - | - |
| | | 7036 | Public order and safety n.e.c. | 70360 | Public order and safety n.e.c. | - | - | - |
| SUB TOTAL 703 | | | | | | 1,392,020,250.68 | 1,027,719,698.00 | 364,300,552.68 |
| 704 | Economic affairs | 7041 | General economic, commercial and labour affairs. | 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 3,385,889,173.97 | 522,293,241.09 | 2,863,595,932.88 |
| | | | | 70412 | GENERAL LABOUR AFFAIRS | 877,093,638.53 | 683,635,710.00 | 193,457,928.53 |
| | | 7042 | Agriculture, forestry, fishing and hunting. | 70421 | AGRICULTURE | 1,115,967,762.38 | 474,077,224.83 | 641,890,537.55 |
| | | | | 70422 | FORESTRY | 517,596,021.56 | 191,287,292.68 | 326,308,728.88 |
| | | | | 70423 | Fishing and hunting | - | - | - |
| | | 7043 | Fuel and energy. | 70431 | Coal and other solid mineral fuels | - | - | - |
| | | | | 70432 | Petroleum and natural gas | - | - | - |
| | | | | 70433 | Nuclear fuel | - | - | - |
| | | | | 70434 | Other fuels | - | - | - |
| | | | | 70435 | Electricity | 322,630,338.68 | 325,138,157.30 | (2,507,818.62) |
| | | 70436 | Non-electric energy | - | - | - | | |
| | | 7044 | Mining, manufacturing and construction. | 70441 | Mining of mineral resources other than mineral fuels | - | - | - |
| | | | | 70442 | Manufacturing | - | - | - |
| | | | | 70443 | Construction | 13,891,165,670.27 | 6,709,636,011.56 | 7,181,529,658.71 |
| | | 7045 | Transport. | 70451 | Road transport | 1,466,182.38 | 624,000.00 | 842,182.38 |
| 70452 | Water transport | | | 48,061,521.15 | 21,975,000.00 | 26,086,521.15 | | |
| 70453 | Railway transport | | | - | - | - | | |

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

| LEVEL 1 | | LEVEL 2 | | LEVEL 3 | | ESTIMATE | ACTUAL EXPEND. | VARIANCE |
|----------------------|--------------------------|---------|---|---------|--|--------------------------|-------------------------|--------------------------|
| CODE | DESCRIPTION | CODE | DESCRIPTION | CODE | DESCRIPTION | 2018 | 2018 | 2018 |
| | | | | | | N | N | N |
| | | | | 70454 | Air transport | - | - | - |
| | | | | 70455 | Pipeline and other transport | - | - | - |
| | | 7046 | Communication. | 70460 | Communication. | 905,778,982.08 | 362,343,715.45 | 543,435,266.63 |
| | | 7047 | Other industries. | 70471 | Distributive trades, storage, and warehousing | - | - | - |
| | | | | 70472 | Hotels and restaurants | - | - | - |
| | | | | 70473 | Tourism | - | - | - |
| | | | | 70474 | Multipurpose development projects | - | - | - |
| | | 7048 | R&D economic affairs. | 70481 | R&D General economic, commercial, and labor | - | - | - |
| | | | | 70482 | R&D Agriculture, forestry, fishing and hunting | - | - | - |
| | | | | 70483 | R&D Fuel and energy | - | - | - |
| | | | | 70484 | R&D Mining, manufacturing, and | - | - | - |
| | | | | 70485 | R&D Transport | - | - | - |
| | | | | 70486 | R&D Communication | - | - | - |
| | | | | 70487 | R&D Other industries | - | - | - |
| | | 7049 | Economic affairs n.e.c. | 70490 | Economic affairs | - | - | - |
| SUB TOTAL 704 | | | | | | 21,065,649,291.00 | 9,291,010,352.91 | 11,774,638,938.09 |
| 705 | Environmental protection | 7051 | Waste management. | 70510 | Waste management. | 210,264,958.82 | 145,544,082.34 | 64,720,876.48 |
| | | 7052 | Waste water management. | 70520 | Waste water management. | - | - | - |
| | | 7053 | Pollution abatement. | 70530 | Pollution abatement | - | - | - |
| | | 7054 | Protection of biodiversity and landscape. | 70540 | Protection of biodiversity and landscape. | - | - | - |
| | | 7055 | R&D environmental protection. | 70550 | R&D environmental protection. | - | - | - |
| | | 7056 | Environmental protection n.e.c. | 70560 | Environmental protection n.e.c. | 736,294,412.38 | 264,405,704.55 | 471,888,707.83 |

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

| LEVEL 1 | | LEVEL 2 | | LEVEL 3 | | ESTIMATE | ACTUAL EXPEND. | VARIANCE |
|----------------------|---------------------------------|---------|---|---------|--|-------------------------|-------------------------|---------------------------|
| CODE | DESCRIPTION | CODE | DESCRIPTION | CODE | DESCRIPTION | 2018 | 2018 | 2018 |
| | | | | | | ₦ | ₦ | ₦ |
| SUB TOTAL 705 | | | | | | 946,559,371.20 | 409,949,786.89 | 536,609,584.31 |
| 706 | Housing and community amenities | 7061 | Housing development. | 70610 | Housing development. | 636,615,882.75 | 295,135,249.58 | 341,480,633.17 |
| | | 7062 | Community development. | 70620 | Community development. | 293,368,360.64 | 85,840,337.60 | 207,528,023.04 |
| | | 7063 | Water supply. | 70630 | Water supply. | 1,029,591,074.24 | 2,749,876,412.85 | (1,720,285,338.61) |
| | | 7064 | Street lighting. | 70640 | Street lighting. | - | - | - |
| | | 7065 | R&D housing and community amenities. | 70650 | R&D housing and community amenities. | - | - | - |
| | | 7066 | Housing and community amenities n.e.c. | 70660 | Housing and community amenities n.e.c. | - | - | - |
| SUB TOTAL 706 | | | | | | 1,959,575,317.63 | 3,130,852,000.03 | (1,171,276,682.40) |
| 707 | Health | 7071 | Medical products, appliances and equipment. | 70711 | Pharmaceutical products | - | - | - |
| | | | | 70712 | Other medical products | - | - | - |
| | | | | 70713 | Therapeutic appliances and equipment | - | - | - |
| | | 7072 | Outpatient services. | 70721 | General medical services | 959,893,294.68 | 375,755,177.86 | 584,138,116.82 |
| | | | | 70722 | Specialized medical services | - | - | - |
| | | | | 70723 | Dental services | - | - | - |
| | | | | 70724 | Paramedical services | - | - | - |
| | | 7073 | Hospital services. | 70731 | General hospital services | 6,585,260,193.94 | 5,583,945,024.57 | 1,001,315,169.37 |
| | | | | 70732 | Specialized hospital services | - | - | - |
| | | | | 70733 | Medical and maternity center services | - | - | - |
| | | | | 70734 | Nursing and convalescent home | 655,051,651.32 | 471,647,392.21 | 183,404,259.11 |
| | | 7074 | Public health services. | 70740 | Public health services. | - | - | - |
| | | 7075 | R&D health. | 70750 | R&D health. | - | - | - |
| 7076 | Health n.e.c. | 70760 | Health n.e.c. | - | - | - | | |

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

| LEVEL 1 | | LEVEL 2 | | LEVEL 3 | | ESTIMATE | ACTUAL EXPEND. | VARIANCE |
|----------------------|----------------------------------|---------|---|---------|---|--------------------------|--------------------------|-------------------------|
| CODE | DESCRIPTION | CODE | DESCRIPTION | CODE | DESCRIPTION | 2018 | 2018 | 2018 |
| | | | | | | ₦ | ₦ | ₦ |
| SUB TOTAL 707 | | | | | | 8,200,205,139.94 | 6,431,347,594.64 | 1,768,857,545.30 |
| 708 | Recreation, culture and religion | 7081 | Recreational and sporting services. | 70810 | Recreational and sporting services. | 196,593,974.72 | 236,075,970.84 | (39,481,996.12) |
| | | 7082 | Cultural services. | 70820 | Cultural services. | 718,712,919.12 | 168,517,050.71 | 550,195,868.41 |
| | | 7083 | Broadcasting and publishing services. | 70830 | Broadcasting and publishing services. | 1,500,000.00 | - | 1,500,000.00 |
| | | 7084 | Religious and other community services. | 70840 | Religious and other community services. | 88,100,219.11 | 24,480,497.40 | 63,619,721.71 |
| | | 7085 | R&D recreation, culture and religion. | 70850 | R&D recreation, culture and religion. | - | - | - |
| | | 7086 | Recreation, culture and religion n.e.c. | 70860 | Recreation, culture and religion n.e.c. | - | - | - |
| SUB TOTAL 708 | | | | | | 1,004,907,112.95 | 429,073,518.95 | 575,833,594.00 |
| 709 | Education | 7091 | Pre-primary and primary education. | 70911 | Pre-primary education | - | - | - |
| | | | | 70912 | Primary education | 2,537,496,626.32 | 584,499,020.60 | 1,952,997,605.72 |
| | | 7092 | Secondary education. | 70921 | Lower-secondary education | - | - | - |
| | | | | 70922 | Upper-secondary education | 10,417,789,428.89 | 9,087,484,631.57 | 1,330,304,797.32 |
| | | 7093 | Post-secondary non-tertiary education. | 70930 | Post-secondary non-tertiary education. | - | - | - |
| | | 7094 | Tertiary education. | 70941 | First stage of tertiary education | 4,268,921,949.61 | 2,744,703,000.00 | 1,524,218,949.61 |
| | | | | 70942 | Second stage of tertiary education | 7,451,125,264.12 | 7,306,212,296.00 | 144,912,968.12 |
| | | 7095 | Education not definable by level. | 70950 | Education not definable by level. | - | - | - |
| | | 7096 | Subsidiary services to education. | 70960 | Subsidiary services to education. | 3,578,904,234.03 | 2,246,368,412.67 | 1,332,535,821.36 |
| | | 7097 | R&D education. | 70970 | R&D education. | 4,061,177,298.23 | 3,569,509,287.49 | 491,668,010.74 |
| 7098 | Education n.e.c. | 70980 | Education n.e.c. | - | - | - | | |
| SUB TOTAL 709 | | | | | | 32,315,414,801.20 | 25,538,776,648.33 | 6,776,638,152.87 |
| | | 7101 | Sickness and disability. | 71011 | Sickness | - | - | - |
| | | | | 71012 | Disability. | - | - | - |

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

| LEVEL 1 | | LEVEL 2 | | LEVEL 3 | | ESTIMATE | ACTUAL EXPEND. | VARIANCE |
|---------|-------------------|---------|------------------------------------|---------|---------------------------------|---------------------------|--------------------------|--------------------------|
| CODE | DESCRIPTION | CODE | DESCRIPTION | CODE | DESCRIPTION | 2018 | 2018 | 2018 |
| | | | | | | ₦ | ₦ | ₦ |
| 710 | Social protection | 7102 | Old age. | 71020 | Old age. | - | - | - |
| | | 7103 | Survivors. | 71030 | Survivors. | - | - | - |
| | | 7104 | Family and children. | 71040 | Family and children. | - | - | - |
| | | 7105 | Unemployment. | 71050 | Unemployment. | - | - | - |
| | | 7106 | Housing. | 71060 | Housing. | - | - | - |
| | | 7107 | Social exclusion n.e.c. | 71070 | Social exclusion n.e.c. | - | - | - |
| | | 7108 | R&D social protection. | 71080 | R&D social protection. | - | - | - |
| | | 7109 | Social protection n.e.c. | 71090 | Social protection n.e.c. | 732,715,840.42 | 395,511,760.17 | 337,204,080.25 |
| | | | SUB TOTAL 710 | | | 732,715,840.42 | 395,511,760.17 | 337,204,080.25 |
| | | | Loan Repayment for the year | | | 12,022,863,958.40 | 7,288,322,497.76 | 4,734,541,460.64 |
| | | | CORPERS ALLOWANCE, | | | 68,760,477.49 | 45,884,272.84 | 22,876,204.65 |
| | | | REPATRIATION AND LOCUM | | | 1,444,954,932.40 | 715,699,581.30 | 729,255,351.10 |
| | | | LEAVE BONUS | | | 108,538,072,813.52 | 78,960,223,322.36 | 29,577,849,491.16 |
| | | | GRAND TOTAL | | | | | |
| | | | Local Government Share of | | | | | |
| | | | Paris Club Refund | | | | | |
| | | | NOTE | | LESS: OUTSTANDING SALARY | | (501,901,159.48) | 501,901,159.48 |
| | | | GRAND TOTAL | | | 108,538,072,813.52 | 78,458,322,162.88 | 30,079,750,650.64 |

EKITI STATE OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

ANNEXURE II: DETAILS OF GOVERNMENT EXPENDITURE BY FUNCTION (ACTUAL CASH BASIS)

| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|--|------------------------------|----------------------------|--------------------------|-----------------------|------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 70111 | 459-0400 | GOVERNOR OFFICE (GAD) | 345,527,367.34 | 166,172,940.36 | 511,700,307.70 | 1,760,176,586.94 | 1,248,476,279.24 |
| 70111 | 459-1001 | EKITI STATE GOVERNORS LODGE, ABUJA | 2,860,000.00 | | 2,860,000.00 | 7,937,277.06 | 5,077,277.06 |
| 70111 | 459-1500 | OFFIC OF THE DEPUTY GOVERNOR | 186,704,175.60 | | 186,704,175.60 | 232,375,417.44 | 45,671,241.84 |
| 70111 | 459-1002 | EKITI STATE DEPUTY GOVERNORS LODGE, ABUJA | 1,300,000.00 | | 1,300,000.00 | 3,401,690.17 | 2,101,690.17 |
| 70111 | 459-1605 | OFFICE OF THE SPECIAL ADVISER,SENIOR SPECIAL ASSISTANTS AND SPECIAL ASSISTANTS TO THE GOVERNOR | - | | - | - | - |
| 70111 | 459-1606 | OFFICE OF THE SPECIAL ADVISER GOVERNORS OFFICE (GH&P) | - | | - | 2,535,586.89 | 2,535,586.89 |
| 70111 | 459-1611 | OFFICE OF THE SPECIAL ADVISER GOVERNMENT HOSUE AND PROTOCOL | - | | - | | - |
| 70111 | 459-1004 | OFFICE OF THE SPECIAL ADVISER NATIONAL ASSEMBLY MATTERS | - | | - | | - |
| 70111 | 459-0407 | OFFICE OF THE SPECIAL ADVISER LEGAL MATTERS | - | | - | | - |
| 70111 | 459-1612 | OFFICE OF THE SPECIAL ADVISER SECURITY (GH&P) | - | | - | | - |
| 70111 | 459-3700 | OFFICE OF THE SPECIAL ADVISER (REVENUE AND TAXTION) | - | | - | | - |
| 70111 | | OFFICE OF THE SPECIAL ADVISER (MEDIA/CHIEF PRESS SECRETARY) | - | | - | | - |
| 70111 | 459-0412 | OFFICE OF THE SPECIAL ADVISER (SPECIAL DUTIES) | - | | - | | - |
| 70111 | | OFFICE OF THE SENIOR SPECIAL ASSISTANT GOVERNOR OFFICE | - | | - | | - |
| 70111 | 459-1603 | OFFICE OF THE SENIOR SPECIAL ASSISTANT POLICY AND STRATEGY (GH&P) | - | | - | | - |
| 70111 | 459-1602 | OFFICE OF THE SENIOR SPECIAL ASSISTANT CORPORATE SERVICES AND HUMAN RESOURCES | - | | - | | - |
| 70111 | 459-1608 | OFFICE OF THE SENIOR SPECIAL ASSISTANT (GH&P) | - | | - | | - |

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

| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|--|------------------------------|----------------------------|--------------------------|-----------------------|----------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 70111 | 459-2301 | OFFICE OF THE SENIOR SPECIAL ASSISTANT ON PROJECT MONITORING | - | | - | | - |
| 70111 | 459-0411 | OFFICE OF THE SPECIAL ASSISTANT (COPORATE MEDIA) | - | | - | | - |
| 70111 | 459-0401 | OFFICE OF THE SPECIAL ASSISTANT (SPECIAL PROJECTS) | - | | - | | - |
| 70111 | 459-0403 | OFFICE OF THE SPECIAL ASSISTANT (SPEECH AND COMMUNICATION) | - | | - | | - |
| 70111 | 459-1613 | OFFICE OF THE SPECIAL ASSISTANT (VOLUNTEER CORPS -GH&P) | - | | - | | - |
| 70111 | 459-0410 | OFFICE OF PRIVATE SECRETARY TO GOVERNOR (GH&P) | - | | - | 1,020,507.05 | 1,020,507.05 |
| 70111 | 459-0404 | LEGISLATIVE AFFAIRS GOVERNORS OFFICE | - | | - | | - |
| 70111 | 459-5400 | EKITI STATE BOUNDARY COMMISSION | 10,391,241.07 | | 10,391,241.07 | 22,827,775.38 | 12,436,534.31 |
| 70111 | 459-0413 | GOVERNMENT ASSETS UNIT | 650,000.00 | | 650,000.00 | 2,500,000.00 | 1,850,000.00 |
| 70111 | 459-5901 | BOUNDARY TECHNICAL COMMITTEE (D-GOV) | - | | - | 5,669,483.62 | 5,669,483.62 |
| 70111 | 458-1200 | STATE EMERGENCY MANAGEMENT AGENCY (SEMA) | 27,389,126.77 | | 27,389,126.77 | 52,717,887.86 | 25,328,761.09 |
| 70111 | 459-0500 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 16,543,600.00 | | 16,543,600.00 | 25,000,000.00 | 8,456,400.00 |
| 70111 | 459-5100 | POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT. | 498,317,570.21 | 168,965,517.96 | 667,283,088.17 | 1,460,241,841.04 | 792,958,752.87 |
| 70111 | 459-5102 | POLITICAL APPOINTEES | 684,778,618.65 | | 684,778,618.65 | 851,641,200.57 | 166,862,581.92 |
| 70111 | 459-2002 | SOUTH WEST GOVERNORS FORUM SECRETARIAT | - | | - | | - |
| 70111 | 452-0101 | SPECIAL ECONOMIC FUND COMMITTEE | - | | - | | - |
| 70111 | 458-1101 | SPECIAL DUTIES INTERVENT FUND | - | | - | | - |
| 70111 | 459-5500 | BUREAU OF PUBLIC SERVICE REFORMS | - | | - | | - |
| 70111 | 459-4500 | BUREAU OF TRANSFORMATION AND STRATEGY | 6,000,000.00 | | 6,000,000.00 | 11,633,295.83 | 5,633,295.83 |
| 70111 | 455-0101 | QUALITY ASSURANCE AGENCY | - | | - | | - |
| 70111 | 459-0101 | EKITI STATE CITIZENS RIGHTS | 440,000.00 | | 440,000.00 | 1,000,000.00 | 560,000.00 |
| 70111 | 459-4700 | BUREAU OF SPECIAL PROJECTS | - | | - | | - |

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| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|--|------------------------------|----------------------------|--------------------------|-------------------------|-------------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 70111 | 459-1700 | OFFICE OF THE CHIEF OF STAFF | 2,838,723.29 | | 2,838,723.29 | 3,500,000.00 | 661,276.71 |
| 70111 | 459-3902 | APPOINTMENT DEPARTMENT (CSC) | 1,320,000.00 | | 1,320,000.00 | 1,800,000.00 | 480,000.00 |
| 70111 | 459-1610 | OFFICE OF THE DEPUTY CHIEF OF STAFF (GH AND PROTOCOL) | - | | - | | - |
| 70111 | 459-1501 | OFFICE OF THE DEPUTY CHIEF OF STAFF (DEPUTY GOV OFFICE) | - | | - | | - |
| 70111 | | OFFICE OF THE SPECIAL ADVISER, SENIOR SPECIAL ASSISTANTS AND SPECIAL ASSISTANTS TO THE DEPUTY GOVERNOR | - | | - | | - |
| 70111 | 459-1502 | SENIOR EXECUTIVE ASSISTANT ON MEDIA (DEPUTY GOV OFFICE) | - | | - | | - |
| 70111 | 459-1600 | GOVERNMENT HOUSE PROTOCOL | 1,221,065,918.03 | 319,393,904.49 | 1,540,459,822.52 | 2,136,956,503.92 | 596,496,681.40 |
| 70111 | 459-1604 | DEPARTMENT OF INTERNAL SECURITY (GH&P) | - | | - | | - |
| 70111 | 459-1607 | INFRASTRUCTURE UNIT (GH&P) | - | | - | | - |
| 70111 | 459-1614 | MAINTENANCE OF GOVERNORS LODGE | - | | - | 3,061,521.15 | 3,061,521.15 |
| 70111 | 459-3001 | MAINTENANCE OF EXCO CHAMBERS | 2,975,200.00 | | 2,975,200.00 | 3,061,521.15 | 86,321.15 |
| 70111 | 459-3000 | CABINET DEPARTMENT GOV. OFFICE | 52,532,891.79 | | 52,532,891.79 | 381,054,736.41 | 328,521,844.62 |
| 70111 | | FOREIGN LOAN DRAW DOWN | - | | - | - | - |
| 70111 | | LEAVE & XMAS BONUS (INCLUDING OUTSTANDING DEDUCTIONS) | - | | - | | - |
| 70111 | 459-1609 | CHIEF PRESS SECRETARY/ SA MEDIA | 1,976,000.00 | | 1,976,000.00 | 7,000,000.00 | 5,024,000.00 |
| | | SUB TOTAL 70111 | 3,063,610,432.75 | 654,532,362.81 | 3,718,142,795.56 | 6,977,112,832.48 | 3,258,970,036.92 |
| 70111 | | STATE ASSEMBLY | - | | - | | - |
| 70111 | 459-2100 | HOUSE OF ASSEMBLY | 987,884,841.87 | | 987,884,841.87 | 1,328,545,786.39 | 340,660,944.52 |
| 70111 | 459-2200 | HOUSE OF ASSEMBLY SERVICE COMMISSION | 6,500,000.00 | | 6,500,000.00 | 92,669,483.62 | 86,169,483.62 |
| 70111 | 459-2102 | REGIONAL LEGISLATIVE FORUM | - | | - | | - |
| | | SUB TOTAL 70111 | 994,384,841.87 | - | 994,384,841.87 | 1,421,215,270.01 | 426,830,428.14 |
| 70112 | 459-0700 | BUREAU OF PUBLIC PROCUREMENT (BPP) | 2,270,000.00 | 2,000,000.00 | 4,270,000.00 | 16,303,380.34 | 12,033,380.34 |

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

| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|---|------------------------------|----------------------------|--------------------------|-----------------------|--------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 70112 | 459-3108 | STATE PROJECTS MONITORING AND EVALUATION OFFICE | 1,200,000.00 | | 1,200,000.00 | 4,000,000.00 | 2,800,000.00 |
| 70112 | 459-070 | SUPERVISION AND MONITORING OF PROJECT (BPP) | 3,300,000.00 | | 3,300,000.00 | 5,500,000.00 | 2,200,000.00 |
| 70112 | 459-5902 | PROJECT EVALUATION COMMITTEE | 900,000.00 | | 900,000.00 | 1,700,845.09 | 800,845.09 |
| 70112 | 459-3300 | PROJECT MONITORING COMMITTEE | 2,400,000.00 | | 2,400,000.00 | 3,500,000.00 | 1,100,000.00 |
| 70112 | 459-2800 | STATE AUDITOR GENERAL OFFICE | 100,949,233.84 | | 100,949,233.84 | 149,213,696.99 | 48,264,463.15 |
| 70112 | 459-2803 | MONITORING AND SPECIAL AUDIT DEPARTMENT | 1,300,000.00 | | 1,300,000.00 | 2,000,000.00 | 700,000.00 |
| 70112 | 459-2805 | AUDITING OF ALL SECONDARY SCHOOL | 3,600,000.00 | | 3,600,000.00 | 6,000,000.00 | 2,400,000.00 |
| 70112 | 459-2900 | OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT | 51,753,186.52 | | 51,753,186.52 | 90,184,120.81 | 38,430,934.29 |
| 70112 | 453-0400 | MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT | 12,214,033,239.98 | | 12,214,033,239.98 | 7,134,549,092.57 | (5,079,484,147.41) |
| 70112 | 453-0403 | DEBT MANAGEMENT OFFICE | 2,990,000.00 | | 2,990,000.00 | 3,401,690.17 | 411,690.17 |
| 70112 | 459-3104 | BUDGETDEPARTMENT | 3,240,000.00 | | 3,240,000.00 | 100,000,258.52 | 96,760,258.52 |
| 70112 | 453-0405 | EXPENDITURE DEPARTMENT | 4,550,000.00 | | 4,550,000.00 | 5,669,483.62 | 1,119,483.62 |
| 70112 | 453-0406 | STATE FINANCES DEPARTMENT | 3,250,000.00 | | 3,250,000.00 | 5,669,483.62 | 2,419,483.62 |
| 70112 | 459-5200 | CENTRAL INTERNAL AUDIT OFFICE | 8,620,000.00 | | 8,620,000.00 | 16,000,000.00 | 7,380,000.00 |
| 70112 | 459-3600 | OFFICE OF THE ACCOUNTANT GENERAL | 149,618,000.00 | 97,058,805.19 | 246,676,805.19 | 485,109,892.70 | 238,433,087.51 |
| 70112 | 459-3602 | MAIN ACCOUNTS DEPARTMENT (AG) | 3,450,000.00 | | 3,450,000.00 | 5,000,000.00 | 1,550,000.00 |
| 70112 | 459-3601 | CENTRAL PAY OFFICE | 2,165,000.00 | | 2,165,000.00 | 5,000,000.00 | 2,835,000.00 |
| 70112 | 459-3603 | PROJECT FINANCE MANAGEMENT UNIT (PFMU) | 780,000.00 | | 780,000.00 | 2,834,741.81 | 2,054,741.81 |
| 70112 | 459-3604 | IPSAS STEERING COMMITTEE | 1,560,000.00 | | 1,560,000.00 | 5,000,000.00 | 3,440,000.00 |
| 70112 | 459-3606 | SIFMIS (STATE INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM) | 2,650,000.00 | | 2,650,000.00 | 5,000,000.00 | 2,350,000.00 |
| 70112 | | MANAGEMENT SREVICE DEPARTMENT (AG) | 2,400,000.00 | | 2,400,000.00 | 5,000,000.00 | 2,600,000.00 |
| 70112 | 459-3608 | FUND MANAGEMENT (AG'S OFFICE) | 2,900,000.00 | | 2,900,000.00 | 3,000,000.00 | 100,000.00 |

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

| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|--|------------------------------|----------------------------|--------------------------|-------------------------|---------------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 70112 | 459-3800 | INTERNAL REVENUE SERVICE | 256,821,753.68 | | 256,821,753.68 | 411,741,931.00 | 154,920,177.32 |
| 70112 | 459-3109 | SUSTAINABLE IGR COMMITTEE | 3,360,000.00 | | 3,360,000.00 | 6,123,042.31 | 2,763,042.31 |
| 70112 | 459-0800 | EKITI STATE SIGNAGE AND ADVERTISEMENT (IRS) | 341,821.90 | | 341,821.90 | 2,445,047.19 | 2,103,225.29 |
| 70112 | | REVENUE MOBILIZATION, ALLOCATION AND FISCAL COMMISSION / BOARD/ AGENCY | - | | - | | - |
| 70112 | 459-5903 | STATE FISCAL EFFICIENCY UNIT | 3,250,000.00 | | 3,250,000.00 | 5,000,000.00 | 1,750,000.00 |
| 70112 | 459-4000 | FISCAL RESPONSIBILITY COMMISSION | 2,300,000.00 | | 2,300,000.00 | 7,669,483.62 | 5,369,483.62 |
| 70112 | 453-0402 | FISCAL COMMITTEE SECRETARIAT | 11,700,000.00 | | 11,700,000.00 | 12,854,647.97 | 1,154,647.97 |
| | | SUB TOTAL 70112 | 12,847,652,235.92 | 99,058,805.19 | 12,946,711,041.11 | 8,505,470,838.33 | (4,441,240,202.78) |
| 70122 | 459-5107 | ECONOMIC AND PARASTATALS (P & E) | 1,300,000.00 | | 1,300,000.00 | 1,632,811.28 | 332,811.28 |
| 70122 | 459-1200 | POLITICAL AND INTER-PARTY AFFAIRS (P & E) | 1,300,000.00 | | 1,300,000.00 | 13,551,267.63 | 12,251,267.63 |
| 70122 | 459-0408 | SENIOR SPECIAL ADVISER INTERGOVERNMENTAL RELATION (P & E) | - | | - | | - |
| 70122 | 459-2001 | ADVOCACY MEETING (INTEGRATION & INTERGOVERNMENTAL RELATION) (P & E) | - | | - | | - |
| 70122 | 459-5101 | NIREC (P & E) | 1,137,500.00 | | 1,137,500.00 | 2,041,014.10 | 903,514.10 |
| 70122 | 459-5106 | POLICY & STRATEGY (P & E) | - | | - | | - |
| 70122 | 459-2101 | QUARTERLY LEGISLATIVE/EXECUTIVE PARLEY (P & E) | - | | - | | - |
| 70122 | 459-2000 | INTEGRATION & INTER-GOVERNMENTAL AFFAIRS | 8,721,244.32 | | 8,721,244.32 | 32,740,072.65 | 24,018,828.33 |
| 70122 | 459-1200 | INTER-GOVERNMENTAL AFFAIRS | - | | - | | - |
| | | SUB TOTAL 70122 | 12,458,744.32 | - | 12,458,744.32 | 49,965,165.66 | 37,506,421.34 |
| 70131 | 459-2600 | EKITI STATE PENSION COMMISSION/BOARD | 5,397,939,900.09 | | 5,397,939,900.09 | 418,000,000.00 | (4,979,939,900.09) |
| 70131 | 459-0600 | OFFICE OF THE HEAD OF SERVICE | 11,050,000.00 | | 11,050,000.00 | 25,000,000.00 | 13,950,000.00 |
| 70131 | 459-3901 | PERSONNEL DEPARTMENT (CSC) | 1,320,000.00 | | 1,320,000.00 | 1,800,000.00 | 480,000.00 |
| 70131 | 459-2300 | OFFICE OF ESTABLISHMENT AND TRAINING | 253,767,345.91 | | 253,767,345.91 | 707,340,000.00 | 453,572,654.09 |

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

| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|--|------------------------------|----------------------------|--------------------------|-------------------------|-------------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 70131 | 459-2302 | ESTABLISHMENT AND MANAGEMENT SERVICES DEPT. (ESTABS) | 2,100,000.00 | | 2,100,000.00 | 3,000,000.00 | 900,000.00 |
| 70131 | 459-2304 | PENSIONS DEPARTMENT (ESTABS) | 960,000.00 | | 960,000.00 | 2,500,000.00 | 1,540,000.00 |
| 70131 | 459-2305 | STAFF MATTERS AND INDUSTRIAL RELATIONS DEPARTMENT (ESTABS) | 1,100,000.00 | | 1,100,000.00 | 2,500,000.00 | 1,400,000.00 |
| 70131 | 459-2306 | TRAINING AND MANPOWER DEPARTMENT (ESTABS) | 1,100,000.00 | | 1,100,000.00 | 3,500,000.00 | 2,400,000.00 |
| 70131 | 459-2400 | STAFF DEVELOPMENT CENTRE (ESTABS) | 1,100,000.00 | | 1,100,000.00 | 6,000,000.00 | 4,900,000.00 |
| 70131 | 459-2500 | STAFF HOUSING LOANS BOARD (ESTABS) | 562,673.34 | | 562,673.34 | 1,700,000.00 | 1,137,326.66 |
| 70131 | 459-2307 | PEER REVIEW FORUM FOR HEAD OF SERVICE | 3,000,000.00 | | 3,000,000.00 | 5,000,000.00 | 2,000,000.00 |
| 70131 | 459-0601 | PUBLIC SERVICE COORDINATING UNIT (HOS) | 2,470,000.00 | | 2,470,000.00 | 3,061,521.15 | 591,521.15 |
| 70131 | 459-3900 | CIVIL SERVICE COMMISSION | 67,547,412.45 | | 67,547,412.45 | 98,971,836.95 | 31,424,424.50 |
| 70131 | 459-4600 | CIVIL SERVICE TRANSFORMATION | 1,680,000.00 | | 1,680,000.00 | 2,551,267.63 | 871,267.63 |
| 70131 | 459-2700 | EKITI STATE LOCAL GOVERNMENT SERVICE COMMISSION | 1,248,845.70 | | 1,248,845.70 | 1,215,152.04 | (33,693.66) |
| 70131 | 459-5601 | HUMAN CAPITAL DEVELOPMENT | 550,000.00 | | 550,000.00 | 2,000,000.00 | 1,450,000.00 |
| 70131 | 459-2601 | PENSION TRANSITION ARRANGEMENT DEPT. (PITAD) | 3,110,000.00 | | 3,110,000.00 | 6,201,048,060.09 | 6,197,938,060.09 |
| 70131 | 459-0300 | JUDICIAL SERVICE COMMISSION | 70,624,658.00 | | 70,624,658.00 | 310,937,887.83 | 240,313,229.83 |
| | | SUB TOTAL 70131 | 5,821,230,835.49 | - | 5,821,230,835.49 | 7,796,125,725.69 | 1,974,894,890.20 |
| 70132 | 459-3200 | BUREAU OF STATISTICS | 26,923,206.04 | | 26,923,206.04 | 101,590,538.64 | 74,667,332.60 |
| 70132 | 459-3400 | SUSTAINABLE DEVELOPMENT GOALS (SDG) OFFICE | 966,500.00 | | 966,500.00 | 1,201,700,845.09 | 1,200,734,345.09 |
| 70132 | 459-3401 | SDG DRAW DOWN | 2,340,000.00 | | 2,340,000.00 | 2,551,267.63 | 211,267.63 |
| 70132 | 459-3402 | DEVELOPMENT RELATIONS (MDGS) | 640,000.00 | | 640,000.00 | 1,020,507.05 | 380,507.05 |
| 70132 | 459-5300 | NEPAD (NEW PARTNERSHIP FOR AFRICA DEVELOPMENT) | - | | - | | - |
| | | SUB TOTAL 70132 | 30,869,706.04 | - | 30,869,706.04 | 1,306,863,158.41 | 1,275,993,452.37 |
| 70133 | 459-0900 | EKITI STATE LIAISON OFFICE -LAGOS | 14,308,856.31 | | 14,308,856.31 | 25,648,087.02 | 11,339,230.71 |

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| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|---|------------------------------|----------------------------|--------------------------|--------------------------|-------------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 70133 | 459-1000 | EKITI STATE LIAISON OFFICE -ABUJA | 26,478,906.54 | | 26,478,906.54 | 83,400,794.01 | 56,921,887.47 |
| 70133 | 459-1100 | EKITI STATE LIAISON OFFICE -AKURE | 260,000.00 | | 260,000.00 | 3,000,000.00 | 2,740,000.00 |
| 70133 | 457-0415 | NIGERIA SECURITY AND CIVIL DEFENCE CORPS | 7,583,329.00 | | 7,583,329.00 | 8,164,056.11 | 580,727.11 |
| 70133 | 459-2302 | NIGERIAN LEGION | 2,100,000.00 | | 2,100,000.00 | 2,700,000.00 | 600,000.00 |
| | | SUB TOTAL 70133 | 50,731,091.85 | - | 50,731,091.85 | 122,912,937.14 | 72,181,845.29 |
| 70140 | | MIN. OF SCIENCE AND TECHNOLOGY (ICT) | - | | - | - | - |
| 0 | | SUB TOTAL 70140 | - | - | - | - | - |
| 70160 | 459-4100 | STATE INDEPENDENT ELECTORAL COMMISSION | 78,226,016.28 | 46,000,000.00 | 124,226,016.28 | 291,162,154.50 | 166,936,138.22 |
| 70160 | 459-0100 | MINISTRY OF JUSTICE | 555,170,038.02 | | 555,170,038.02 | 858,604,472.26 | 303,434,434.24 |
| 70160 | | NEWLY CREATED MDAs | - | - | - | 10,813,765.73 | 10,813,765.73 |
| 70160 | 459-5700 | OFFICE OF PUBLIC DEFENDER | 1,650,500.00 | | 1,650,500.00 | 42,200,000.00 | 40,549,500.00 |
| 70160 | 459-0103 | PUBLIC COMPLAINT COMMISSION | 500,000.00 | | 500,000.00 | 2,000,000.00 | 1,500,000.00 |
| | | SUB TOTAL 70160 | 635,546,554.30 | 46,000,000.00 | 681,546,554.30 | 1,204,780,392.49 | 521,733,838.19 |
| | | GRAND TOTAL | 23,456,484,442.54 | 799,591,168.00 | 24,256,075,610.54 | 27,384,446,320.21 | 3,126,870,709.67 |
| | | PUBLIC ORDER AND SAFETY | - | - | - | - | - |
| 70320 | 458-1102 | EKITI STATE FIRE SERVICE | 2,400,000.00 | | 2,400,000.00 | 4,803,380.34 | 2,403,380.34 |
| | | SUB TOTAL 70320 | 2,400,000.00 | - | 2,400,000.00 | 4,803,380.34 | 2,403,380.34 |
| 70330 | 459-0200 | THE JUDICIARY | 1,025,319,698.00 | | 1,025,319,698.00 | 1,387,216,870.34 | 361,897,172.34 |
| 70330 | 459-0301 | CUSTOMARY COURT OF APPEAL | - | | - | - | - |
| | | SUB TOTAL 70330 | 1,025,319,698.00 | - | 1,025,319,698.00 | 1,387,216,870.34 | 361,897,172.34 |
| | | GRAND TOTAL | 1,027,719,698.00 | - | 1,027,719,698.00 | 1,392,020,250.68 | 364,300,552.68 |
| | | ECONOMIC AFFAIR | - | - | - | - | - |

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| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|--|------------------------------|----------------------------|--------------------------|-----------------------|------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 70411 | 459-5000 | EKITI STATE STOMACH INFRASTRUCTURE AGENCY | 880,000.00 | | 880,000.00 | 5,669,483.62 | 4,789,483.62 |
| 70411 | 452-0200 | PUBLIC-PRIVATE PARTNERSHIP | 770,000.00 | | 770,000.00 | 1,530,760.58 | 760,760.58 |
| 70411 | 452-0100 | MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES | 195,427,323.97 | | 195,427,323.97 | 548,283,043.34 | 352,855,719.37 |
| 70411 | 459-3101 | MULTI LATERAL DEPARTMENT | 480,000.00 | | 480,000.00 | 4,500,000.00 | 4,020,000.00 |
| 70411 | 453-0401 | STATE REVENUE AND INVESTMENT COMMITTEE | 2,210,000.00 | | 2,210,000.00 | 3,571,774.68 | 1,361,774.68 |
| 70411 | 459-5600 | SUBSIDY REINVESTMENT PROGRAMME (SURE-P) | - | | - | | - |
| 70411 | 453-0700 | EKITI STATE ENTERPRISES DEVELOPMENT AGENCY | 1,680,000.00 | | 1,680,000.00 | 20,361,048.86 | 18,681,048.86 |
| 70411 | 454-0300 | MULTI PURPOSE CREDIT AGENCY | 34,911,474.18 | | 34,911,474.18 | 57,189,248.84 | 22,277,774.66 |
| 70411 | 459-4200 | PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT | 300,000.00 | | 300,000.00 | 2,000,000.00 | 1,700,000.00 |
| 70411 | | FOUNTAIN HOLDING INVESTMENT LIMITED | - | | - | | - |
| 70411 | 452-0102 | EKSG/CBN MSMES DEVELOPMENT FUND | - | | - | | - |
| 70411 | 454-0200 | JOB CREATION AND EMPLOYMENT AGENCY | 11,995,397.81 | | 11,995,397.81 | 24,193,672.19 | 12,198,274.38 |
| 70411 | 459-3100 | BUDGET AND ECONOMIC PLANNING (MIN. OF BUDGET) | 130,780,735.40 | 105,984,818.80 | 236,765,554.20 | 2,688,090,141.86 | 2,451,324,587.66 |
| 70411 | | PLANNING COMMISSION | - | | - | | - |
| 70411 | 459-3105 | BUDGET MONITORING COMMITTEE | 2,985,000.00 | | 2,985,000.00 | 5,000,000.00 | 2,015,000.00 |
| 70411 | 459-3112 | BUDGET TRACKING AND AUTOMATION | 600,000.00 | | 600,000.00 | 6,000,000.00 | 5,400,000.00 |
| 70411 | 459-3107 | CAPACITY BUILDING | - | | - | | - |
| 70411 | 459-3103 | DEVELOPMENT PLANNING AND STRATEGY COMMITTEE (MB&EP) | 337,500.00 | | 337,500.00 | 2,500,000.00 | 2,162,500.00 |
| 70411 | 459-3102 | ECONOMIC DEVELOPMENT COUNCIL (MB&EP) | 900,000.00 | | 900,000.00 | 6,000,000.00 | 5,100,000.00 |
| 70411 | 459-3114 | DEVELOPMENT PARTNERS AND AIDS CORDINATION SECRETARIAT | 600,000.00 | | 600,000.00 | 3,000,000.00 | 2,400,000.00 |
| 70411 | 459-3115 | MEDIUM TERM EXENDITURWE FRAME WORKS SECRETARIAT (MTEF SEC) | 1,200,000.00 | | 1,200,000.00 | 4,000,000.00 | 2,800,000.00 |
| 70411 | 459-3116 | HOME GROWN SCHOOL FEEDING(MB&EP) | 1,233,000.00 | | 1,233,000.00 | 2,000,000.00 | 767,000.00 |

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

| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|---|------------------------------|----------------------------|--------------------------|-------------------------|-------------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 70411 | 459-3114 | ACTIVITIES OF THE NATIONAL CASH TRANSFER OFFICE | 29,017,990.93 | | 29,017,990.93 | 2,000,000.00 | (27,017,990.93) |
| | | SUB TOTAL 70411 | 416,308,422.29 | 105,984,818.80 | 522,293,241.09 | 3,385,889,173.97 | 2,863,595,932.88 |
| 70412 | 459-0405 | OFFICE. OF LABOUR RELATIONS | - | | - | - | - |
| 70412 | 454-0100 | BUREAU OF PRODUCTIVITY AND EMPOWERMENT | 1,320,000.00 | 682,315,710.00 | 683,635,710.00 | 877,093,638.53 | 193,457,928.53 |
| | | SUB TOTAL 70412 | 1,320,000.00 | 682,315,710.00 | 683,635,710.00 | 877,093,638.53 | 193,457,928.53 |
| 70421 | 451-0100 | MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT | 445,360,921.33 | | 445,360,921.33 | 948,000,570.85 | 502,639,649.52 |
| 70421 | | FERTILIZER (DEDUCTION AT SOURCE) | - | | - | | - |
| 70421 | 451-1100 | RURAL DEVELOPMENT | 2,200,000.00 | | 2,200,000.00 | 3,968,638.53 | 1,768,638.53 |
| 70421 | 451-0200 | DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT | 660,000.00 | | 660,000.00 | 112,162,619.26 | 111,502,619.26 |
| 70421 | 451-0300 | FOUNTAIN AGRIC MARKETING AGENCY | 25,856,303.50 | | 25,856,303.50 | 51,835,933.74 | 25,979,630.24 |
| | | SUB TOTAL 70421 | 474,077,224.83 | - | 474,077,224.83 | 1,115,967,762.38 | 641,890,537.55 |
| 70422 | 451-0102 | COLLEGE OF TECHNICAL AND COMMERCIAL AGRICULTURE | - | | - | - | - |
| 70422 | 455-0200 | SCHOOL AGRICULTURE AND ENTERPRISE | 9,092,433.40 | | 9,092,433.40 | 42,524,212.00 | 33,431,778.60 |
| 70422 | 451-0500 | AGRICULTURAL DEVELOPMENT PROJECT | 178,592,859.28 | | 178,592,859.28 | 304,409,989.23 | 125,817,129.95 |
| 70422 | 451-0600 | FADAMA PROJECT | 450,000.00 | | 450,000.00 | 42,680,140.00 | 42,230,140.00 |
| 70422 | 451-0101 | SERICULTURE DEVELOPMENT PROJECT | - | | - | - | - |
| 70422 | 459-5900 | STATE COMMITTEE ON FOOD AND NUTRITION (UNICEF ASSISTED) | 600,000.00 | | 600,000.00 | 5,653,802.88 | 5,053,802.88 |
| 70422 | 458-0800 | FORESTRY DEPARTMENT | 352,000.00 | | 352,000.00 | 7,000,000.00 | 6,648,000.00 |
| 70422 | 452-0300 | EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY | 1,100,000.00 | | 1,100,000.00 | 112,327,877.45 | 111,227,877.45 |
| 70422 | 452-0102 | MINERAL RESOURCES AND ENVIRONMENTAL COMMITTEE | 1,100,000.00 | | 1,100,000.00 | 3,000,000.00 | 1,900,000.00 |
| | | SUB TOTAL 70422 | 191,287,292.68 | - | 191,287,292.68 | 517,596,021.56 | 326,308,728.88 |
| 70435 | | MINISTRY OF ENERGY (POWER) | - | | - | - | - |

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

| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|--|------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 70435 | 454-0600 | EKITI STATE ELECTRICITY BOARD | 105,418,646.43 | 219,719,510.87 | 325,138,157.30 | 322,630,338.68 | (2,507,818.62) |
| | | SUB TOTAL 70435 | 105,418,646.43 | 219,719,510.87 | 325,138,157.30 | 322,630,338.68 | (2,507,818.62) |
| 70443 | 454-1000 | MINISTRY OF WORKS AND TRANSPORT | 289,742,425.01 | 6,368,878,724.40 | 6,658,621,149.41 | 13,776,558,542.18 | 7,117,937,392.77 |
| 70443 | 458-0500 | OFFICE OF SURVEYOR -GENERAL OF THE STATE | 26,020,963.55 | 1,500,000.00 | 27,520,963.55 | 85,140,950.04 | 57,619,986.49 |
| 70443 | 454-1400 | EKITI STATE ROAD MAINTENMENT AGENCY (EKROMA)(PUBLIC WORKS CORPORATION) | 23,493,898.60 | | 23,493,898.60 | 29,466,178.05 | 5,972,279.45 |
| 70443 | | INFRASTRUCTURE UNIT (BUREAU OF INFRRASTUCTURE) | - | | - | | - |
| | | SUB TOTAL 70443 | 339,257,287.16 | 6,370,378,724.40 | 6,709,636,011.56 | 13,891,165,670.27 | 7,181,529,658.71 |
| 70451 | | MINISTRY OF WORKS ANDTRANSPORT | - | - | - | - | - |
| 70451 | 454-1200 | DEPARTMENT OF PUBLIC TRANSPORTATION | 624,000.00 | | 624,000.00 | 1,466,182.38 | 842,182.38 |
| | | SUB TOTAL 70451 | 624,000.00 | - | 624,000.00 | 1,466,182.38 | 842,182.38 |
| 70452 | 454-1100 | EKITI STATE TRAFFIC MANAGEMENT AGENCY | 21,975,000.00 | | 21,975,000.00 | 48,061,521.15 | 26,086,521.15 |
| | | SUB TOTAL 70452 | 21,975,000.00 | - | 21,975,000.00 | 48,061,521.15 | 26,086,521.15 |
| 70460 | 457-0100 | MINISTRY OF YOUTH AND SPORTS DEVELOPMENT | - | | - | | - |
| 70460 | 457-0102 | MINISTRY OF INFORMATION, YOUTH AND SPORT (CIVIC ORIENTATION) | 120,199,024.18 | | 120,199,024.18 | 412,009,965.12 | 291,810,940.94 |
| 70460 | 457-0200 | BROADCASTING SERVICE OF EKITI STATE | 234,114,291.27 | | 234,114,291.27 | 341,112,495.32 | 106,998,204.05 |
| 70460 | 459-1503 | BUREAU OF INFORMATION, COMMUNICATION AND TECHNOLOGY (ICT) | 2,030,400.00 | | 2,030,400.00 | 144,000,000.00 | 141,969,600.00 |
| 70460 | 454-0700 | BUREAU OF COMMUNICATION,TECHNOLOGY AND SOCIAL MEDIA | 6,000,000.00 | | 6,000,000.00 | 8,656,521.64 | 2,656,521.64 |
| | | SUB TOTAL 70460 | 362,343,715.45 | - | 362,343,715.45 | 905,778,982.08 | 543,435,266.63 |
| | | GRAND TOTAL | 1,912,611,588.84 | 7,378,398,764.07 | 9,291,010,352.91 | 21,065,649,291.00 | 11,774,638,938.09 |
| | | ENVIRONMENTAL PROTECTION | - | - | - | - | - |
| 70510 | 458-1000 | EKITI STATE WASTE MANAGEMENT BOARD | 141,694,082.34 | | 141,694,082.34 | 204,461,578.48 | 62,767,496.14 |
| 70510 | 458-0701 | MONTHLY SANITATION EXERCISE | 3,850,000.00 | | 3,850,000.00 | 5,803,380.34 | 1,953,380.34 |

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

| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|--|------------------------------|----------------------------|--------------------------|-----------------------|-----------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| | | SUB TOTAL 70510 | 145,544,082.34 | - | 145,544,082.34 | 210,264,958.82 | 64,720,876.48 |
| 70560 | 458-0700 | MINISTRY OF ENVIRONMENT | 187,038,924.81 | | 187,038,924.81 | 207,011,280.10 | 19,972,355.29 |
| 70560 | 458-0900 | STATE ENVIRONMENTAL PROTECTION AGENCY | 17,962,872.06 | 59,403,907.68 | 77,366,779.74 | 529,283,132.28 | 451,916,352.54 |
| | | SUB TOTAL 70560 | 205,001,796.87 | 59,403,907.68 | 264,405,704.55 | 736,294,412.38 | 471,888,707.83 |
| | | GRAND TOTAL | 350,545,879.21 | 59,403,907.68 | 409,949,786.89 | 946,559,371.20 | 536,609,584.31 |
| | | HOUSING AND COMMUNITY AMMENITIES | - | - | - | - | - |
| 70610 | 458-0100 | MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT | 114,405,088.51 | 92,617,837.84 | 207,022,926.35 | 361,682,503.29 | 154,659,576.94 |
| 70610 | 458-0200 | STATE HOUSING CORPORATION | 86,792,323.23 | | 86,792,323.23 | 270,933,379.46 | 184,141,056.23 |
| 70610 | 458-0300 | PLANNING PLANNING PERMIT AGENCY | 720,000.00 | | 720,000.00 | 2,000,000.00 | 1,280,000.00 |
| 70610 | | MINISTRY OF LAND & SURVEY | - | | - | - | - |
| 70610 | 458-0102 | PHYSICAL PLANNING AND DEVELOPMENT MATTERS | 600,000.00 | | 600,000.00 | 2,000,000.00 | 1,400,000.00 |
| 70610 | 458-0400 | LAND SERVICES | - | | - | - | - |
| | | SUB TOTAL 70610 | 202,517,411.74 | 92,617,837.84 | 295,135,249.58 | 636,615,882.75 | 341,480,633.17 |
| 70620 | 458-1100 | MINISTRY OF SPECIAL DUTIES | - | | - | 89,559.86 | 89,559.86 |
| 70620 | 458-0600 | URBAN RENEWAL AGENCY (CAPITAL URBAN DEVELOPMENT AUTHORITY) | 8,657,929.11 | | 8,657,929.11 | 42,878,091.74 | 34,220,162.63 |
| 70620 | 454-0500 | MINISTRY OF PUBLIC UTILITIES | 67,631,983.49 | | 67,631,983.49 | 187,359,694.93 | 119,727,711.44 |
| 70620 | 454-0601 | MONITORING OF GOVT. HOUSE PREMISES/TOWN ELECTRICITY | 600,000.00 | | 600,000.00 | 3,000,000.00 | 2,400,000.00 |
| 70620 | 459-4300 | UTILITY SERVICE DEPARTMENT | 1,200,000.00 | 6,670,425.00 | 7,870,425.00 | 58,000,000.00 | 50,129,575.00 |
| 70620 | | STATE CAPITAL DEVELOPMENT | - | | - | | - |
| 70620 | 459-4400 | SERVE-EKS | 960,000.00 | | 960,000.00 | 1,530,760.58 | 570,760.58 |
| 70620 | 459-4401 | SERVE-EKS STEERING COMMITTEE | 120,000.00 | | 120,000.00 | 510,253.53 | 390,253.53 |
| 70620 | 454-0400 | EKITI STATE COMMUNITY DEVELOPMENT AGENCY | - | | - | - | - |

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

| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|---|------------------------------|----------------------------|--------------------------|-------------------------|---------------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| | | SUB TOTAL 70620 | 79,169,912.60 | 6,670,425.00 | 85,840,337.60 | 293,368,360.64 | 207,528,023.04 |
| 70630 | | MINISTRY OF WATER RESOURCES | - | | - | | - |
| 70630 | 454-0800 | EKITI STATE WATER CORPORATION | 372,526,860.55 | 2,000,000.00 | 374,526,860.55 | 962,394,091.41 | 587,867,230.86 |
| 70630 | | 3RD NUWRS PROJECT (DEDUCTION AT SOURCE) | 1,570,730,284.04 | 771,168,465.00 | 2,341,898,749.04 | - | (2,341,898,749.04) |
| 70630 | | FEDERAL MINISTRY OF WATER RESOURCES ASSISTED PROGRAMM | - | | - | - | - |
| 70630 | | EU ASSISTED WATER SUPPLY/SANITATION SECTOR REFORM PROGRAM III | - | | - | - | - |
| 70630 | 454-0900 | RURAL WATER SUPPLY AND SANITATION AGENCY | 33,450,803.26 | | 33,450,803.26 | 67,196,982.83 | 33,746,179.57 |
| | | SUB TOTAL 70630 | 1,976,707,947.85 | 773,168,465.00 | 2,749,876,412.85 | 1,029,591,074.24 | (1,720,285,338.61) |
| | | GRAND TOTAL | 2,258,395,272.19 | 872,456,727.84 | 3,130,852,000.03 | 1,959,575,317.63 | (1,171,276,682.40) |
| | | HEALTH | - | | - | | - |
| 70721 | 456-0100 | MINISTRY OF HEALTH | 371,775,177.86 | 1,000,000.00 | 372,775,177.86 | 952,831,773.53 | 580,056,595.67 |
| 70721 | 456-0103 | SHIC(MINISTRY OF HEALTH) | 500,000.00 | | 500,000.00 | 2,000,000.00 | 1,500,000.00 |
| 70721 | 456-0104 | MAINTENANCE OF HEALTH DATA BANK | 500,000.00 | | 500,000.00 | 2,000,000.00 | 1,500,000.00 |
| 70721 | | AIDS AND GRANTS | - | | - | - | - |
| 70721 | 456-0700 | EKITI STATE AIDS CONTROL AGENCY | 1,980,000.00 | | 1,980,000.00 | 3,061,521.15 | 1,081,521.15 |
| | | SUB TOTAL 70721 | 374,755,177.86 | 1,000,000.00 | 375,755,177.86 | 959,893,294.68 | 584,138,116.82 |
| 70731 | 456-0400 | PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 72,122,232.55 | 12,196,570.00 | 84,318,802.55 | 201,653,967.64 | 117,335,165.09 |
| 70731 | 456-0300 | EKITI STATE UNIVERSITY TEACHING HOSPITAL | 2,930,786,052.77 | 14,605,857.50 | 2,945,391,910.27 | 3,360,853,934.24 | 415,462,023.97 |
| 70731 | 456-0600 | HOSPITAL MANAGEMENT BOARD | 2,553,684,311.75 | | 2,553,684,311.75 | 3,020,752,292.06 | 467,067,980.31 |
| 70731 | 456-0601 | RUNNING GRANT TO SECONDARY HEALTH FACILITIES (HMB) | - | | - | | - |
| 70734 | 456-0602 | MEDICAL MISSION(HMB) | 550,000.00 | | 550,000.00 | 2,000,000.00 | 1,450,000.00 |
| | | SUB TOTAL 70731 | 5,557,142,597.07 | 26,802,427.50 | 5,583,945,024.57 | 6,585,260,193.94 | 999,865,169.37 |

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

| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|---|------------------------------|----------------------------|--------------------------|-------------------------|-------------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 70734 | 456-0200 | COLLEGE OF HEALTH TECHNOLOGY | 453,369,294.33 | | 453,369,294.33 | 565,227,478.69 | 111,858,184.36 |
| 70734 | 456-0602 | MEDIUM TERM EXENDITURWE FRAME WORKS SECRETARIAT (MTEF SEC) | | | - | - | |
| 70734 | 456-0500 | CENTRAL MEDICAL STORE | 18,278,097.88 | | 18,278,097.88 | 89,824,172.63 | 71,546,074.75 |
| | | SUB TOTAL 70734 | 471,647,392.21 | - | 471,647,392.21 | 655,051,651.32 | 183,404,259.11 |
| | | GRAND TOTAL | 6,403,545,167.14 | 27,802,427.50 | 6,431,347,594.64 | 8,200,205,139.94 | 1,767,407,545.30 |
| | | RECREATION, CULTURE AND RELIGION | - | - | - | - | - |
| 70810 | 457-0101 | SOCIAL AND MASS MOBILISATION | - | | - | - | - |
| 70810 | 457-0400 | MINISTRY OF YOUTH DEVELOPMENT | - | | - | - | - |
| 70810 | 457-0400 | YOUTH DEVELOPMENT | 5,880,000.00 | | 5,880,000.00 | 15,250,367.63 | 9,370,367.63 |
| 70810 | 457-0606 | MAINTENANCE OF YOUTHS ORGANISATION AND AREA OFFICES | - | | - | | - |
| 70810 | 459-3110 | YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATION (YESSO) | 116,191,299.17 | 223,650.00 | 116,414,949.17 | 5,000,000.00 | (111,414,949.17) |
| 70810 | 459-0402 | EKITI DIASPORA OFFICE | - | | - | | - |
| 70810 | | MINISTRY OF SPORTS | - | | - | | - |
| 70810 | 457-0500 | EKITI STATE SPORT COUNCIL | 64,381,021.67 | | 64,381,021.67 | 111,743,607.09 | 47,362,585.42 |
| 70810 | 457-0405 | EKITI UNITED FOOTBALL CLUB | 49,400,000.00 | | 49,400,000.00 | 64,600,000.00 | 15,200,000.00 |
| | | SUB TOTAL 70810 | 235,852,320.84 | 223,650.00 | 236,075,970.84 | 196,593,974.72 | (39,481,996.12) |
| 70820 | 453-0300 | MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION | - | | - | - | - |
| 70820 | 453-0300 | TOURISM DEPARTMENT | - | | - | | - |
| 70820 | 453-0300 | TOURISM DEVELOPMENT AGENCY | 1,650,000.00 | | 1,650,000.00 | 3,551,267.63 | 1,901,267.63 |
| 70820 | 453-0200 | COUNCIL FOR ART AND CULTURE | 1,540,000.00 | | 1,540,000.00 | 3,675,709.49 | 2,135,709.49 |
| 70820 | 453-0100 | BUREAU OF TOURISM ART AND CULTURE | 70,703,003.45 | | 70,703,003.45 | 179,070,900.51 | 108,367,897.06 |
| 70820 | 459-1300 | MINISTRY FOR LOCAL GOVERNMENT, COMMUNITY DEVELOPMENT AND CHIEFTANCY AFFAIRS-STATE | 67,545,263.26 | 12,103,000.00 | 79,648,263.26 | 502,860,942.67 | 423,212,679.41 |

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

| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|--|------------------------------|----------------------------|--------------------------|--------------------------|-------------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 70820 | 451-1200 | COMMUNITY DEVELOPMENT | 660,000.00 | | 660,000.00 | 1,585,460.29 | 925,460.29 |
| 70820 | 459-1400 | CHIEFTANCY AFFAIRS | 2,600,000.00 | | 2,600,000.00 | 13,968,638.53 | 11,368,638.53 |
| 70820 | 459-1401 | EKITI STATE COUNCIL OF OBAS | 11,715,784.00 | | 11,715,784.00 | 14,000,000.00 | 2,284,216.00 |
| | | TRANSFER TO LOCAL GOVERNMENT (PARIS CLUB REFUND) | - | | - | | - |
| | | SUB TOTAL 70820 | 156,414,050.71 | 12,103,000.00 | 168,517,050.71 | 718,712,919.12 | 550,195,868.41 |
| 70830 | 457-0300 | GOVERNMENT PRINTING PRESS | - | | - | 1,500,000.00 | 1,500,000.00 |
| | | SUB TOTAL 70830 | - | - | - | 1,500,000.00 | 1,500,000.00 |
| 70840 | 459-1900 | MUSLIM PILGRIM WELFARE BOARD | 10,246,017.80 | | 10,246,017.80 | 41,706,254.41 | 31,460,236.61 |
| 70840 | 459-1800 | CHRISTIAN PILGRIM WELFARE BOARD | 14,234,479.60 | | 14,234,479.60 | 46,393,964.70 | 32,159,485.10 |
| | | SB TOTAL 70840 | 24,480,497.40 | - | 24,480,497.40 | 88,100,219.11 | 63,619,721.71 |
| | | GRAND TOTAL | 416,746,868.95 | 12,326,650.00 | 429,073,518.95 | 1,004,907,112.95 | 575,833,594.00 |
| | | EDUCATION | - | - | - | - | - |
| 70912 | 455-0400 | STATE UNIVERSAL BASIC EDUCATION BOARD | 515,963,353.48 | 68,035,667.12 | 583,999,020.60 | 2,535,496,626.32 | 1,951,497,605.72 |
| 70912 | | UBEC PROJECT | - | | - | - | - |
| 70912 | | SUBEB STAFF HOUSING LOANS BOARD | 500,000.00 | | 500,000.00 | 2,000,000.00 | 1,500,000.00 |
| | | SUB TOTAL 70912 | 516,463,353.48 | 68,035,667.12 | 584,499,020.60 | 2,537,496,626.32 | 1,952,997,605.72 |
| 70922 | | STATE SCHOOL (TSC) | 9,087,484,631.57 | | 9,087,484,631.57 | 10,417,789,428.89 | 1,330,304,797.32 |
| | | SUB TOTAL 70922 | 9,087,484,631.57 | - | 9,087,484,631.57 | 10,417,789,428.89 | 1,330,304,797.32 |
| 70941 | 455-1200 | COLLEGE OF EDUCATION - IKERE EKITI | 2,744,703,000.00 | | 2,744,703,000.00 | 4,268,921,949.61 | 1,524,218,949.61 |
| | | SUB TOTAL 70941 | 2,744,703,000.00 | - | 2,744,703,000.00 | 4,268,921,949.61 | 1,524,218,949.61 |
| 70942 | 455-1000 | EKITI STATE UNIVERSITY | 7,306,212,296.00 | | 7,306,212,296.00 | 7,451,125,264.12 | 144,912,968.12 |
| | | SUB TOTAL 70942 | 7,306,212,296.00 | - | 7,306,212,296.00 | 7,451,125,264.12 | 144,912,968.12 |

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

| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|---|------------------------------|----------------------------|--------------------------|--------------------------|-------------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 70960 | 459-3500 | STATE GOVERNANCE AND CAPACITY BUILDING | 650,000.00 | | 650,000.00 | 2,500,000.00 | 1,850,000.00 |
| 70960 | 455-0800 | EKITI STATE LIBRARY BOARD | 14,553,595.68 | | 14,553,595.68 | 43,083,344.87 | 28,529,749.19 |
| 70960 | 455-0801 | REFERENCE LIBRARY | - | | - | | - |
| 70960 | 455-0106 | MONITORING OF PUBIC SCHOOLS | 1,200,000.00 | | 1,200,000.00 | 2,721,352.14 | 1,521,352.14 |
| 70960 | | PRIMARY EDUCATION BOARD / COMMISSION | - | | - | | - |
| 70960 | 455-0701 | STATE TEACHING SERVICE COMMISSION LOANS BOARD | 550,000.00 | | 550,000.00 | 2,000,000.00 | 1,450,000.00 |
| 70960 | 455-0700 | STATE TEACHING SERVICE COMMISSION HQ | 164,942,865.88 | | 164,942,865.88 | 834,434,063.14 | 669,491,197.26 |
| 70960 | 455-0500 | BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION | 105,295,035.61 | 1,519,871,879.42 | 1,625,166,915.03 | 2,131,352,994.97 | 506,186,079.94 |
| 70960 | 455-0600 | AGENCY FOR ADULT AND NON-FORMAL EDUCATION | 44,015,093.91 | | 44,015,093.91 | 135,567,542.73 | 91,552,448.82 |
| 70960 | 452-0101 | COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE, IJERO-EKITI | 990,000.00 | | 990,000.00 | 1,700,845.09 | 710,845.09 |
| 70960 | 455-0300 | STATE SCHOLARSHIP BOARD | 242,813,930.27 | | 242,813,930.27 | 380,329,797.43 | 137,515,867.16 |
| 70960 | 455-0900 | EDUCATION TRUST(ENDOWMENT) FUND | 17,763,668.03 | 133,722,343.87 | 151,486,011.90 | 45,214,293.66 | (106,271,718.24) |
| | | SUB TOTAL 70960 | 592,774,189.38 | 1,653,594,223.29 | 2,246,368,412.67 | 3,578,904,234.03 | 1,332,535,821.36 |
| 70970 | 455-0100 | MINISTRY OF EDUCATION, SCIENCE ND TECHNOLOGY | 2,319,512,785.38 | 725,887,799.11 | 3,045,400,584.49 | 4,061,177,298.23 | 1,015,776,713.74 |
| 70970 | | FOREIGN LOAN DRAW DOWN (SEPIP) | 401,317,661.00 | 122,791,042.00 | 524,108,703.00 | - | (524,108,703.00) |
| | | SUB TOTAL 70970 | 2,720,830,446.38 | 848,678,841.11 | 3,569,509,287.49 | 4,061,177,298.23 | 491,668,010.74 |
| | | GRAND TOTAL | 22,968,467,916.81 | 2,570,308,731.52 | 25,538,776,648.33 | 32,315,414,801.20 | 6,776,638,152.87 |
| | | SOCIAL PROTECTION | - | | - | | - |
| 71090 | 457-0600 | MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT &SOCIAL WELFARE | 148,101,760.17 | 245,850,000.00 | 393,951,760.17 | 727,618,131.48 | 333,666,371.31 |
| 71090 | 457-0700 | WOMEN DEVELOPMENT CENTRE, IGEDE-EKITI (WOMENT AFFAIRS) | 81,000.00 | | 81,000.00 | 566,948.36 | 485,948.36 |
| 71090 | 457-0607 | GOVT. PUPILS IN CHILDREN HOME/PRIMARY SCHOOL | 600,000.00 | | 600,000.00 | 3,000,000.00 | 2,400,000.00 |

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

| FUNCTIONAL SEGMENT CODE | HEAD/ SUB-HEAD | MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) | ACTUAL RECURRENT EXPENDITURE | ACTUAL CAPITAL EXPENDITURE | ACTUAL TOTAL EXPENDITURE | FINAL APPROVED BUDGET | VARIANCE |
|-------------------------|----------------|---|------------------------------|----------------------------|--------------------------|---------------------------|--------------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 71090 | 457-0601 | STATE CHILD'S RIGHT IMPLEMENTATION AND MONITORING COMMITTEE (WOMEN AFFAIRS) | 879,000.00 | | 879,000.00 | 1,530,760.58 | 651,760.58 |
| | | SUB TOTAL 71090 | 149,661,760.17 | 245,850,000.00 | 395,511,760.17 | 732,715,840.42 | 337,204,080.25 |
| | | TOTAL LOAN REPAYMENT FOR THE YEAR | 7,288,322,497.76 | - | 7,288,322,497.76 | 12,022,863,958.40 | 4,734,541,460.64 |
| | | TOTAL | 7,437,984,257.93 | 245,850,000.00 | 7,683,834,257.93 | 12,755,579,798.82 | 5,071,745,540.89 |
| | | ADD LEAVE BONUS | 715,699,581.30 | | 715,699,581.30 | 1,444,954,932.40 | 729,255,351.10 |
| | | TOTAL | 715,699,581.30 | - | 715,699,581.30 | 1,444,954,932.40 | 729,255,351.10 |
| | | ADD CORPERS ALLOWANCE, REPATRIATION AND LOCUM | 45,884,272.84 | | 45,884,272.84 | 68,760,477.49 | 22,876,204.65 |
| | | GRAND TOTAL | 66,492,183,786.27 | 11,966,138,376.61 | 78,458,322,162.88 | 108,538,072,813.52 | 30,076,800,650.64 |

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

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

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

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

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

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

SUMMARY

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