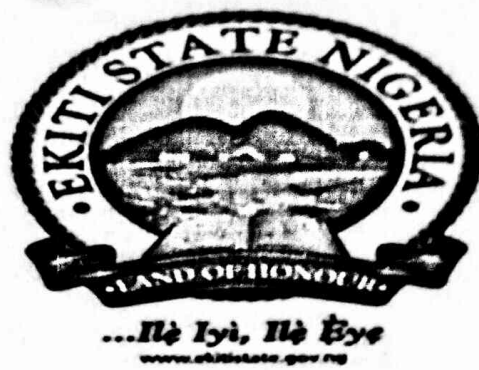


**STATE JOINT LOCAL GOVERNMENTS ACCOUNTS AND FINANCIAL STATEMENT
AS AT 31ST DECEMBER, 2019.**

According to the Ekiti State Joint Local Government Accounts Allocation Law (No 7 of 2002, No 6 of 2005), the State Auditor-General is empowered to audit the State Local Government Joint Account and Allocation Committee. Consequently, the details of SLGJAAC containing the allocations of FAAC and transfers to each Local Government as audited by the State Auditor-General is hereby attached to this report as annexure.



EKITI STATE OF NIGERIA

**OFFICE OF THE STATE
ACCOUNTANT GENERAL**

STATE JOINT LOCAL GOVERNMENTS

**ACCOUNTS & FINANCIAL
STATEMENTS**
for the

YEAR ENDED 31ST DECEMBER, 2019

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**EKITI STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT-GENERAL
ACCOUNTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019**

REPORT OF THE ACCOUNTANT-GENERAL

These financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act cap 144 LFN and Ekiti State Joint Local Government Account and Financial Statement of Funds to Local Governments Law, 2002 as amended. The Financial Statements is prepared on cash basis of accounting and comply with the generally accepted accounting practice.

To fulfill accounting reporting responsibilities, the Accountant-General is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the State Joint Local Government Account and Allocation Committee (JAAC). Responsibility for the allocation of funds and objectivity of the Financial Statements rests entirely with the JAAC.

Therefore, these Financial Statements reflect the financial position of the State Joint Local Government Account Allocation Committee and its operations as at 31st December, 2019.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

I accept responsibility for the integrity of these Financial Statements, the information contained therein and their compliance with the Finance (Control and Management) Act 1958 as amended, the Monitoring of Revenue Allocation to Local Governments Acts 2005 and Ekiti State Joint Local Government Account and Allocation of Funds to Local Governments Law, 2002 as amended.

In my view, these Financial Statements fairly reflect the financial position of Ekiti State Joint Local Government Account Allocation Committee, for the Year ended 31st December, 2019 and its operations as at that date.

.....
Olayinka O.T (Mrs) FCA.

Accountant-General

Dated this... 6th day of... March.....2020

**CERTIFICATE
OF THE
AUDITOR-GENERAL, EKITI STATE.**

I have examined the statements of Receipts and Payments of the Ekiti-State Joint Local Government Account and Financial Statement for the Year ended 31st December, 2019 prepared and submitted by the State Accountant-General in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 and Ekiti State Joint Local Government Account Allocation Law (No 7 of 2002, No 6 of 2005)

I have obtained information and explanations that I required. In my opinion, the Statement of Account gives a true and fair view of the state of affairs of the State Joint Local Government Account and Financial Statement for the year ended, 31st December, 2019.

.....*[Signature]*.....*FCNA* / *2014* / *ANAN* / *00000000277*
Daniel Alaba Kayode (FCNA, FCFIP, FCTI)

Auditor-General,

Ekiti-State

Dated this.....*13th*.....day of.....*March*.....2020

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
STATE JOINT LOCAL GOVERNMENTS ACCOUNT
AND FINANCIAL STATEMENTS

STATEMENT 1

SOURCES AND APPLICATION OF FUNDS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

	NOTE	YEAR ENDED 31/12/2019	YEAR ENDED 31/12/2018
SOURCES		N	N
Statutory Allocation	1	21,327,340,421.17	22,023,943,843.18
Value Added Tax	2	6,264,437,184.02	5,793,825,897.07
Exchange Rate Gains	3	35,842,433.82	925,831,835.39
Equalization Fund	4	572,365,299.51	-
Augmentation Revenue	5	174,635,338.89	-
Solid Mineral	6	27,624,872.10	-
Excess Crude Oil		-	8,522,127.42
MDG Refund		-	60,000,000.00
NNPC Refunds	7	31,751,879.80	38,102,255.76
Excess Bank Charges Refund	8	50,709,486.45	52,248,780.63
Total Federal Allocation (a)		28,484,506,885.46	28,902,474,539.45
Salary Refund	9	92,000,000.00	-
Other Income/Augmentation Fund		-	145,140,757.01
Balance B/F		259,297,687.53	-
Local Augmentation (b)		351,297,687.53	145,140,757.01
Grand-total (a+b)		28,835,804,573.00	29,047,615,296.46
APPLICATION			
(A) First Line Charges			
Primary Education Fund	10	7,310,901,619.22	8,385,536,653.61
Local Govt. Workers' Emoluments	11	10,754,318,876.76	11,489,659,184.42
Political Office Holders	12	602,319,908.79	1,028,813,661.27
Traditional Councils' Allocation	13	1,067,898,382.26	1,101,197,182.14
Pension/Gratuity	14	6,059,931,391.18	4,637,767,266.67
Agencies & Parastatals	15	372,669,509.44	365,597,467.78
Running Grants to Peace Corps	16	211,200,000.00	-
Capital Expenditure	17	681,759,398.99	-
FIRS Tax Liabilities	18	102,759,644.15	118,506,429.00
Finance Cost on Overdraft	19	32,603,457.72	-
NEFT Charges	20	1,200,000.00	1,200,000.00
Sub - Total		27,197,562,188.51	27,128,277,834.89
(B) Other First Line Items			
Social Security Fund		-	200,000,000.00
Ball-out Repayment	21	94,369,459.44	94,369,459.44
Biometric Contract Fund	21	124,527,467.92	-
Other Releases	21	45,920,000.00	-
Security Fund	21	219,200,000.00	44,000,000.00
Special Reserve(LGSC Office Complex)		-	40,000,000.00
		484,016,927.36	378,369,459.44
Sub-total (A+B)		27,681,579,115.87	27,506,647,294.33
Net Distributable Funds	22	1,154,000,000.00	1,281,670,314.52
Balance c/f		225,457.13	259,297,687.53
Total Disbursement		28,835,804,573.00	29,047,615,296.46

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
STATE JOINT LOCAL GOVERNMENT ACCOUNT

AND FINANCIAL STATEMENTS

STATEMENT 2

NET ALLOCATION TO LOCAL GOVERNMENT COUNCILS
(AFTER FIRST LINE CHARGES)
FOR THE
YEAR ENDED 31ST DECEMBER, 2019

<u>S/NO</u>	<u>LOCAL GOVERNMENT COUNCILS</u>	<u>NET ALLOCATION</u> <u>YEAR ENDED</u> <u>31/12/2019</u> <u>N</u>	<u>NET ALLOCATION</u> <u>YEAR ENDED</u> <u>31/12/2018</u> <u>N</u>
1	ADO-EKITI	93,632,604.21	97,623,587.13
2	AYEKIRE	71,248,084.78	79,390,096.28
3	EFON	67,934,047.01	76,690,620.15
4	EKITI EAST	70,145,591.60	78,492,051.57
5	EKITI SOUTH WEST	74,297,850.85	81,874,307.85
6	EKITI WEST	75,739,843.19	83,048,894.27
7	EMURE	62,410,101.09	72,191,045.45
8	IDO/OSI	76,884,251.93	83,981,081.68
9	IJERO	82,263,093.62	88,362,460.54
10	IKERE	71,833,745.80	79,867,151.23
11	IKOLE	76,981,702.98	84,060,461.17
12	ILEJEMEJE	54,022,701.79	65,359,021.70
13	IREPODUN/IFELODUN	68,470,129.13	77,127,290.10
14	ISE/ORUN	66,815,694.99	75,779,657.49
15	MOBA	71,660,734.09	79,726,223.14
16	OYE	69,659,822.94	78,096,364.77
		<u>1,154,000,000.00</u>	<u>1,281,670,314.52</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
STATE JOINT LOCAL GOVERNMENTS ACCOUNT

AND FINANCIAL STATEMENTS

STATEMENT 3

SUMMARY OF ALLOCATION TO LOCAL GOVERNMENT COUNCILS
FOR THE
YEAR ENDED 31ST DECEMBER, 2019

<u>S/NO</u>	<u>LOCAL GOVERNMENT COUNCILS</u>	<u>GROSS ALLOCATION</u>	<u>GROSS ALLOCATION</u>
		<u>YEAR ENDED</u>	<u>YEAR ENDED</u>
		<u>31/12/2019</u>	<u>31/12/2018</u>
		<u>N</u>	<u>N</u>
1	ADO-EKITI	2,918,201,812.60	3,412,624,805.05
2	AYEKIRE	1,593,262,400.70	1,630,818,221.68
3	EFON	1,315,909,320.02	1,303,552,977.39
4	EKITI EAST	1,628,161,158.22	1,687,372,695.95
5	EKITI SOUTH WEST	1,869,473,363.09	2,011,212,166.87
6	EKITI WEST	1,893,075,660.19	1,917,905,473.13
7	EMURE	1,295,463,685.35	1,309,279,880.14
8	IDO/OSI	1,918,145,238.18	2,016,580,765.23
9	IJERO	1,806,643,177.14	1,862,064,522.19
10	IKERE	2,066,122,578.21	2,135,325,286.89
11	IKOLE	1,853,515,584.39	1,909,010,093.32
12	ILEJEMEJE	1,045,465,935.17	1,047,310,697.85
13	IREPODUN/IFELODUN	1,977,994,514.02	2,073,406,155.59
14	ISE/ORUN	1,473,444,322.55	1,496,490,008.67
15	MOBA	1,501,217,809.59	1,519,982,435.75
16	OYE	1,662,545,755.21	1,714,679,110.76
17	LG SERVICE COMMISSION	251,557,667.24	-
18	LOANS BOARD	83,912,192.38	-
19	PENSION COMMISSION	91,941,608.77	-
20	TRAINING SCHOOL	103,024,502.65	-
21	PHCDA(LG)	486,726,287.35	-
		<u>28,835,804,573.00</u>	<u>29,047,615,296.45</u>

NOTE: Items 17 - 21 are reclassified under separate Heads as against the merging of the Agencies' disbursements with the related Local Governments' Funds in the previous Years for Full Disclosure.

EMITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
STATE JOINT LOCAL GOVERNMENTS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019
STATEMENTS

ANALYSIS OF TOTAL ALLOCATION TO THE LOCAL GOVERNMENT COUNCILS

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
LOCAL GOVERNMENT	PRIMARY EDUCATION	LOCAL GOVT	POLITICAL OFFICE	TRADITIONAL	PERSONAL	LOCAL GOVT	RUNNING	CAPITAL	FINANCE COST	TRADER	OTHER	DIFFERENTIAL	FINANCE TAX	BALANCE	OTHER	R	
COUNCIL	PERSONAL	WORKERS SALARY/	NON-RESIDENT SALARY	COUNCIL	GRATUITY	PARASTATALS/	GRANTS TO	EXPENDITURE	OR	CHARGES	ALLOCATIONS	FUNDS	LIABILITIES	C/T	ALLOCATION		
		EMPLOYEES		ALLOCATION		AGENCIES											
1. ADU-EMITI	1,411,099,234.37	910,244,982.38	53,433,330.33	66,646,529.48	491,687,211.54	30,237,449.46	13,200,000.00	55,316,211.43	2,645,361.05	97,344.93	33,009,862.97	93,433,404.31	6,432,477.76	16,359.41	3,018,391,812.40	1	
2. ATYEMBA	318,099,490.35	614,313,390.98	39,315,124.81	55,932,161.39	374,149,819.35	23,009,655.81	13,200,000.00	42,091,899.01	2,013,841.01	74,008.13	30,179,247.27	71,248,084.78	6,432,477.76	13,919.75	1,399,982,000.70	2	
3. BIFIN	300,613,318.78	409,408,379.47	37,944,489.43	43,463,348.79	356,728,010.37	21,928,429.78	13,200,000.00	40,154,033.84	1,919,210.94	70,641.99	39,009,338.75	67,934,047.01	6,432,477.76	13,977.38	1,315,909,229.03	3	
4. EMITI EAST	416,798,489.97	349,344,399.14	31,793,002.73	64,811,973.04	346,331,145.70	23,452,419.77	13,200,000.00	41,440,568.79	1,881,729.73	72,941.49	30,089,189.94	70,143,391.40	6,432,477.76	13,784.35	1,628,161,180.33	4	
5. EMITI NORTH WEST	400,339,237.71	704,443,482.13	43,333,848.17	64,734,300.18	390,155,874.05	23,993,328.67	13,200,000.00	43,893,487.90	3,099,104.71	77,339.46	30,424,744.93	74,297,850.85	6,432,477.76	14,618.48	1,669,473,245.09	5	
6. EMITI WEST	356,739,234.65	636,081,743.30	43,170,658.53	70,085,783.36	397,728,123.46	24,459,311.63	13,200,000.00	44,745,357.24	2,130,844.69	78,728.94	30,546,665.24	75,739,843.19	6,432,477.76	14,377.29	1,693,073,668.19	6	
7. EMITI	237,703,204.16	433,429,279.47	34,492,408.78	37,753,373.73	337,720,449.59	20,154,345.25	13,200,000.00	36,870,600.33	1,763,245.31	64,897.43	29,456,612.76	62,410,101.09	6,432,477.76	14,903.87	1,298,463,465.35	7	
8. IDO/OM	549,263,448.44	644,324,726.37	39,487,418.37	71,147,804.13	403,737,487.88	24,828,783.76	13,200,000.00	45,431,620.33	2,172,177.17	79,848.96	30,440,230.36	76,484,231.93	6,432,477.76	16,888.89	1,818,145,338.18	8	
9. LITKO	444,911,465.16	592,805,724.46	44,160,404.73	76,123,324.61	431,983,378.50	26,565,811.74	13,200,000.00	48,599,329.05	2,324,143.24	83,562.31	31,080,110.31	82,363,092.63	6,432,477.76	16,871.75	1,808,463,177.16	9	
10. MIZIN	355,108,387.46	648,237,289.31	39,461,172.83	66,473,133.40	377,216,466.17	33,187,787.53	13,200,000.00	48,437,898.47	2,023,487.43	74,697.14	30,237,240.37	71,833,745.80	6,432,477.76	14,884.17	2,004,120,378.31	10	
11. NOKA	590,307,083.50	637,873,383.75	44,883,828.61	71,237,846.20	404,349,526.73	24,660,254.32	13,200,000.00	43,479,200.39	3,174,530.41	80,050.30	30,448,219.33	75,981,702.98	6,432,477.76	16,838.83	1,853,315,584.39	11	
12. OLAKEFE	183,433,829.37	346,096,938.61	39,487,418.37	49,991,889.44	283,686,192.59	17,445,539.14	13,200,000.00	31,915,487.99	1,326,379.78	56,176.13	28,770,728.13	34,024,701.79	6,432,477.76	16,884.43	1,055,445,835.17	12	
13. OROGUN/IRIJEPO	932,904,391.94	774,618,811.90	44,930,623.33	63,361,473.33	359,553,106.47	23,111,550.64	13,200,000.00	40,450,740.11	1,924,456.64	71,189.44	29,932,177.38	68,470,128.13	6,432,477.76	13,277.02	1,977,894,914.00	13	
14. IBE/OMIN	340,319,932.69	444,083,178.51	36,489,637.77	61,330,478.83	320,665,275.17	21,577,872.34	13,200,000.00	39,479,324.35	1,887,714.63	69,479.06	29,618,884.44	66,815,594.99	6,432,477.76	13,863.19	1,479,444,322.88	14	
15. NOKA	328,147,691.46	499,871,400.06	41,385,928.76	66,314,022.33	376,307,240.04	23,141,815.61	13,200,000.00	48,333,683.71	2,024,599.41	74,317.23	30,213,092.17	71,660,794.09	6,432,477.76	14,698.37	1,591,317,699.39	15	
16. OYE	442,565,315.35	551,489,311.87	33,155,136.47	64,462,402.37	345,800,974.57	23,493,747.00	13,200,000.00	41,133,886.47	1,846,048.54	73,436.46	30,048,465.73	69,459,822.94	6,432,477.76	13,888.48	1,463,444,778.31	16	
17. OYINBO		351,537,667.24															
18. LOANS BOARD		82,913,197.38															
19. PERSONAL COMMITMENT		91,941,698.77															
20. TRADING SCHOOL		103,024,307.65															
21. NOKOOL		444,736,287.35															
TOTAL	7,218,901,419.32	10,764,319,876.76	602,315,008.79	1,087,898,342.36	6,039,391,391.18	272,646,809.44	311,200,000.00	681,729,284.99	33,605,487.72	1,200,000.00	444,018,937.34	1,136,000,000.00	6,432,477.76	205,497.11	26,885,804,679.00		

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 1

STATUTORY ALLOCATION

MONTH	AMOUNT
	N
January	1,768,028,017.72
February	1,612,712,235.33
March	1,531,361,255.58
April	1,443,739,154.48
May	1,660,315,131.29
June	1,858,347,954.62
July	2,031,998,261.09
August	1,979,777,445.24
September	1,993,265,363.35
October	1,939,720,320.14
November	1,912,964,182.75
December	1,595,111,099.58
TOTAL	<u>21,327,340,421.17</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 2

VALUE ADDED TAX

MONTH	AMOUNT
	N
January	534,251,667.91
February	552,338,387.65
March	510,485,206.85
April	492,109,319.61
May	519,247,644.84
June	575,040,703.06
July	571,160,230.10
August	509,418,911.26
September	464,445,583.63
October	495,084,499.93
November	559,243,813.57
December	481,611,185.61
TOTAL	<u>6,264,437,154.02</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 3

EXCHANGE RATE GAINS

MONTH	AMOUNT
	N
January	3,188,434.69
February	2,123,517.76
March	2,749,579.89
April	2,098,019.99
May	2,553,297.40
June	3,745,041.72
July	3,365,297.28
August	3,280,529.28
September	3,339,507.34
October	3,060,645.71
November	3,603,719.75
December	2,534,842.71
TOTAL	<u>35,642,433.52</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 4

EQUALIZATION FUND

MONTH	AMOUNT
	N
January	-
February	-
March	299,027,832.34
April	41,548,744.63
May	-
June	-
July	-
August	-
September	-
October	63,503,759.60
November	-
December	168,284,962.94
TOTAL	<u>572,365,299.51</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 5

AUGMENTATION REVENUE

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	174,635,338.89
May	-
June	-
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>174,635,338.89</u>

ERITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 6

SOLID MINERAL

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	-
June	-
July	-
August	-
September	-
October	-
November	27,624,872.10
December	-
TOTAL	<u>27,624,872.10</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 7

NNPC REFUND

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	40,628,348.32
May	-
June	(8,876,468.52)
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>31,751,879.80</u>

FEDERAL REPUBLIC OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 8

EXCESS BANK CHARGES REFUND

MONTH	AMOUNT
	N
January	-
February	29,645,397.82
March	14,659,280.84
April	-
May	-
June	-
July	-
August	-
September	6,404,807.79
October	-
November	-
December	-
TOTAL	<u>50,709,486.45</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 9

SALARY REFUND

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	-
June	92,000,000.00
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>92,000,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 10(a)

PRIMARY EDUCATION FUND

MONTH	AMOUNT
	N
January	678,962,945.56
February	554,843,900.28
March	559,603,142.75
April	573,968,369.13
May	579,508,352.27
June	626,985,640.17
July	674,569,578.99
August	616,861,207.26
September	624,480,455.87
October	616,417,414.67
November	636,244,283.54
December	568,456,328.73
TOTAL	<u>7,310,901,619.22</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER,2019

NOTE 10(b)

PRIMARY EDUCATION FUND
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT COUNCILS	TOTAL
		N
1	ADO-EKITI	1,141,990,824.27
2	AYEKIRE	310,909,490.35
3	EFON	280,412,218.78
4	EKITI EAST	416,788,689.97
5	EKITI SOUTH WEST	406,239,227.71
6	EKITI WEST	556,739,836.65
7	EMURE	257,703,206.16
8	IDO/OSI	549,262,848.04
9	IJERO	446,951,845.16
10	IKERE	555,106,367.46
11	IKOLE	502,207,083.50
12	ILEJEMEJE	182,452,829.27
13	IREPODUN/IFELODUN	552,904,291.96
14	ISE/ORUN	360,519,852.69
15	MOBA	328,147,691.86
16	OYE	462,565,315.39
	TOTAL	<u>7,310,901,619.22</u>

ERITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 11(a)

LOCAL GOVERNMENT WORKERS' EMOLUMENTS

MONTH	AMOUNT
	N
January	1,082,591,651.74
February	836,022,544.01
March	837,969,843.32
April	849,021,942.69
May	847,369,847.49
June	893,943,757.49
July	946,109,557.82
August	886,520,042.65
September	918,912,256.45
October	915,049,376.87
November	897,587,864.12
December	843,220,192.11
TOTAL	<u>10,754,318,876.76</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 11(b)

L.G WORKERS' WORKERS' EMOLUMENTS
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	910,844,982.28
2	AYEKIRE	614,513,390.98
3	EFON	406,406,559.67
4	EKITI EAST	560,384,389.14
5	EKITI SOUTH WEST	766,643,402.12
6	EKITI WEST	626,001,743.20
7	EMURE	453,429,370.47
8	IDO/OSI	664,524,736.71
9	IJERO	592,865,734.46
10	IKERE	848,227,280.51
11	IKOLE	627,075,383.75
12	ILEJEMEJE	346,096,938.81
13	IREPODUN/IFELODUN	774,618,911.90
14	ISE/ORUN	494,063,176.51
15	MOBA	499,971,406.06
16	OYE	551,489,211.87
17	L.G Service Comm	251,557,667.24
18	Loans Board	83,912,192.38
19	PENCOM	91,941,608.77
20	Training School	103,024,502.65
21	PHCDA(LG)	486,726,287.35
	TOTAL	<u>10,754,318,876.76</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 12(a)

POLITICAL OFFICE HOLDERS' SALARY

MONTH	AMOUNT
	N
January	-
February	127,465,511.15
March	-
April	-
May	1,993,043.93
June	-
July	30,516,247.14
August	62,659,291.74
September	76,915,315.09
October	76,417,315.09
November	120,220,005.35
December	106,133,179.30
TOTAL	<u>602,319,908.79</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER,2019

NOTE 12(b)

POLITICAL OFFICE HOLDERS' SALARY
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	53,452,530.22
2	AYEKIRE	39,515,124.81
3	EFON	27,946,589.85
4	EKITI EAST	31,705,902.73
5	EKITI SOUTH WEST	43,253,349.17
6	EKITI WEST	45,170,038.53
7	EMURE	28,492,402.78
8	IDO/OSI	29,807,618.27
9	IJERO	48,160,404.73
10	IKERE	29,661,172.82
11	IKOLE	48,883,826.61
12	ILEJEMEJE	29,867,632.94
13	IREPODUN/IFELODUN	44,930,622.33
14	ISE/ORUN	26,889,627.77
15	MOBA	41,389,928.76
16	OYE	33,193,136.47
	TOTAL	<u>602,319,908.79</u>

EBITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 13(a)

TRADITIONAL COUNCILS' ALLOCATION AND CHIEFTANCY AFFAIRS

MONTH	AMOUNT
	N
January	88,401,400.88
February	80,635,611.76
March	78,099,424.04
April	72,186,957.72
May	83,015,756.56
June	92,917,397.72
July	101,599,913.05
August	98,988,872.26
September	99,663,268.16
October	96,986,016.00
November	95,648,209.13
December	79,755,554.97
TOTAL	<u>1,067,898,382.26</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 13(b)

TRADITIONAL COUNCILS' ALLOCATION
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	86,646,539.48
2	AYEKIRE	65,932,161.59
3	EFON	62,865,388.99
4	EKITI EAST	64,911,927.04
5	EKITI SOUTH WEST	68,754,380.18
6	EKITI WEST	70,088,783.38
7	EMURE	57,753,592.72
8	IDO/OSI	71,147,806.12
9	IJERO	76,125,324.61
10	IKERE	66,474,125.60
11	IKOLE	71,237,986.20
12	ILEJEMEJE	49,991,989.44
13	IREPODUN/IFELODUN	63,361,473.25
14	ISE/ORUN	61,830,478.85
15	MOBA	66,314,022.53
16	OYE	64,462,402.27
	TOTAL	<u>1,067,898,382.26</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 14

PENSION & GRATUITY

MONTH	AMOUNT
	N
January	442,434,804.26
February	482,823,865.72
March	526,554,166.37
April	457,438,519.87
May	502,573,645.14
June	634,167,497.04
July	521,612,014.54
August	487,722,607.85
September	497,577,621.92
October	502,797,622.75
November	506,768,615.48
December	497,460,410.24
TOTAL	<u>6,059,931,391.18</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 15(a)

PARASTATALS & AGENCIES

MONTH	AMOUNT
	N
January	29,349,265.09
February	26,771,023.11
March	25,420,596.84
April	23,966,069.96
May	27,561,231.18
June	33,450,263.18
July	36,575,968.70
August	35,635,994.00
September	35,878,776.54
October	34,914,965.76
November	34,433,355.29
December	28,711,999.79
TOTAL	<u>372,669,509.44</u>

Keywords: child sexual abuse; disclosure; self-blame

SL	Month	Question Item No.	Actual Score/	100%ile	Target Score	Min of Actual Score	1-9 diff	Actual Score	Frequency	Total
		Actual Score	Actual Score				Frequency	Actual Score	Frequency	
1	January	1,700,000.00	1,700,000.00	1,007,417.00	1,007,417.00	0	000,417.00	000,417.00	1,700,000.00	40,430,000.00
2	February	1,011,010.00	1,011,010.00	0,431,010.70	7,430,007.41	7	000,007.00	000,007.00	1,611,610.00	40,711,000.11
3	March	1,000,010.00	1,000,010.00	0,100,000.00	7,100,000.45	7	700,100.00	700,100.00	1,000,000.00	40,400,000.00
4	April	1,000,000.00	1,000,000.00	0,000,000.00	0,000,000.00	0	700,000.00	700,000.00	1,000,000.00	40,000,000.00
5	May	1,000,000.00	1,000,000.00	0,000,000.00	0,000,000.00	0	700,000.00	700,000.00	1,000,000.00	40,000,000.00
6	June	1,000,000.00	1,000,000.00	0,000,000.00	0,000,000.00	0	000,000.00	000,000.00	1,000,000.00	40,000,000.00
7	July	1,000,000.00	1,000,000.00	0,000,000.00	0,000,000.00	0	000,000.00	000,000.00	1,000,000.00	40,000,000.00
8	August	1,000,000.00	1,000,000.00	0,000,000.00	0,000,000.00	0	000,000.00	000,000.00	1,000,000.00	40,000,000.00
9	September	1,000,000.00	1,000,000.00	0,000,000.00	0,000,000.00	0	000,000.00	000,000.00	1,000,000.00	40,000,000.00
10	October	1,000,000.00	1,000,000.00	0,000,000.00	0,000,000.00	0	000,000.00	000,000.00	1,000,000.00	40,000,000.00
11	November	1,000,000.00	1,000,000.00	0,000,000.00	0,000,000.00	0	000,000.00	000,000.00	1,000,000.00	40,000,000.00
12	December	1,000,000.00	1,000,000.00	0,000,000.00	0,000,000.00	0	000,000.00	000,000.00	1,000,000.00	40,000,000.00
	Total	12,000,000.00	12,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	12,000,000.00	480,000,000.00

NONO NONO

WINNING STRATEGIES TO REACH CONSUMERS

MONTH	AMOUNT
JANUARY	19,200,000.00
FEBRUARY	19,200,000.00
MARCH	19,200,000.00
APRIL	19,200,000.00
MAY	19,200,000.00
JUNE	19,200,000.00
JULY	19,200,000.00
AUGUST	19,200,000.00
SEPTEMBER	19,200,000.00
OCTOBER	19,200,000.00
NOVEMBER	19,200,000.00
DECEMBER	19,200,000.00
TOTAL	231,200,000.00

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 16(b)

RUNNING GRANTS TO PEACE CORPS
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL N
1	ADO-EKITI	13,200,000.00
2	AYEKIRE	13,200,000.00
3	EFON	13,200,000.00
4	EKITI EAST	13,200,000.00
5	EKITI SOUTH WEST	13,200,000.00
6	EKITI WEST	13,200,000.00
7	EMURE	13,200,000.00
8	IDO/OSI	13,200,000.00
9	IJERO	13,200,000.00
10	IKERE	13,200,000.00
11	IKOLE	13,200,000.00
12	ILEJEMEJE	13,200,000.00
13	IREPODUN/IFELODUN	13,200,000.00
14	ISE/ORUN	13,200,000.00
15	MOBA	13,200,000.00
16	OYE	13,200,000.00
	TOTAL	<u>211,200,000.00</u>

EMU STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 17(a)

CAPITAL EXPENDITURE

<u>MONTH</u>	<u>AMOUNT</u>
	<u>N</u>
January	-
February	-
March	158,759,398.99
April	50,000,000.00
May	25,000,000.00
June	60,000,000.00
July	60,000,000.00
August	126,000,000.00
September	60,000,000.00
October	90,000,000.00
November	42,000,000.00
December	10,000,000.00
TOTAL	<u>681,759,398.99</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 17(b)

CAPITAL EXPENDITURE
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	54,384,339.48
2	AYEKIRE	42,129,893.61
3	EFON	40,315,617.60
4	EKITI EAST	41,526,331.71
5	EKITI SOUTH WEST	43,799,493.59
6	EKITI WEST	44,588,914.92
7	EMURE	37,291,523.36
8	IDO/OSI	45,215,423.57
9	IJERO	48,160,080.23
10	IKERE	42,450,514.80
11	IKOLE	45,268,773.32
12	ILEJEMEJE	32,699,826.34
13	IREPODUN/IFELODUN	40,609,096.73
14	ISE/ORUN	39,703,373.76
15	MOBA	42,355,799.22
16	OYE	41,260,396.77
	TOTAL	681,759,399.00

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 18(a)

FIRS TAX LIABILITIES

MONTH	AMOUNT
	N
January	30,000,000.00
February	10,000,000.00
March	10,000,000.00
April	10,000,000.00
May	10,000,000.00
June	10,000,000.00
July	10,000,000.00
August	10,000,000.00
September	2,759,644.15
October	-
November	-
December	-
TOTAL	<u>102,759,644.15</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 18(b)

FIRS TAX LIABILITIES
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	6,422,477.76
2	AYEKIRE	6,422,477.76
3	EFON	6,422,477.76
4	EKITI EAST	6,422,477.76
5	EKITI SOUTH WEST	6,422,477.76
6	EKITI WEST	6,422,477.76
7	EMURE	6,422,477.76
8	IDO/OSI	6,422,477.76
9	IJERO	6,422,477.76
10	IKERE	6,422,477.76
11	IKOLE	6,422,477.76
12	ILEJEMEJE	6,422,477.76
13	IREPODUN/IFELODUN	6,422,477.76
14	ISE/ORUN	6,422,477.76
15	MOBA	6,422,477.76
16	OYE	6,422,477.76
	TOTAL	102,759,644.15

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 19

FINANCE COST ON OVERDRAFT

MONTH	AMOUNT
	N
January	-
February	32,603,457.72
March	-
April	-
May	-
June	-
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>32,603,457.72</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 20

FUND TRANSFER CHARGES

MONTH	PROVISION	ACTUAL	VARIANCE
	N	N	N
January	100,000.00	18,215.00	81,785.00
February	100,000.00	31,815.00	68,185.00
March	100,000.00	25,002.86	74,997.14
April	100,000.00	350.00	99,650.00
May	100,000.00	450.00	99,550.00
June	100,000.00	14,122.50	85,877.50
July	100,000.00	23,439.00	76,561.00
August	100,000.00	21,435.00	78,565.00
September	100,000.00	10,640.00	89,360.00
October	100,000.00	5,800.00	94,200.00
November	100,000.00	8,137.50	91,862.50
December	100,000.00	21,027.50	78,972.50
TOTAL	<u>1,200,000.00</u>	<u>180,434.36</u>	<u>1,019,565.64</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 21(a)

RAIL-OUT REPAYMENT

MONTH	AMOUNT
	N
January	7,864,121.62
February	7,864,121.62
March	7,864,121.62
April	7,864,121.62
May	7,864,121.62
June	7,864,121.62
July	7,864,121.62
August	7,864,121.62
September	7,864,121.62
October	7,864,121.62
November	7,864,121.62
December	7,864,121.62
TOTAL	<u>94,369,459.44</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 21(b)

BIOMETRIC CONTRACT FUND

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	-
June	31,131,866.98
July	31,131,866.98
August	15,565,933.49
September	15,565,933.49
October	15,565,933.49
November	15,565,933.49
December	-
TOTAL	<u>124,527,467.92</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 21(e)

SECURITY FUND

MONTH	AMOUNT
	N
January	-
February	32,000,000.00
March	32,000,000.00
April	32,000,000.00
May	-
June	-
July	52,800,000.00
August	24,000,000.00
September	-
October	24,000,000.00
November	11,200,000.00
December	11,200,000.00
TOTAL	<u>219,200,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 21(d)

OTHER RELEASES TO LOCAL GOVERNMENTS

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	-
June	-
July	26,400,000.00
August	-
September	-
October	3,520,000.00
November	16,000,000.00
December	-
TOTAL	<u>45,920,000.00</u>

FEDERAL STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
NOTES TO JAC FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2012

NOTE 21(a)

OTHER ALLOCATIONS TO LOCAL GOVERNMENT COUNCILS

S/N	MONTH	BASE-CURT REPARIMENT	HOUSEHOLD	SECURITY	WATER SUPPLY	ROAD CONSTRUCTION	CLEANING OF ROAD VEHICLES	PROVISION OF SPORT MATERIALS	PROVISION OF RECREATION	TOTAL
	COUNCIL	N	N	N	N	N	N	N	N	N
1	ADD. FUND	7,656,896.23	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	22,000,000.00
2	ATTENDING	5,620,380.63	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	20,170,247.27
3	FROM	5,555,372.00	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	20,000,000.00
4	FROM EAST	5,736,273.19	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	20,000,000.00
5	FROM S. WEST	6,075,278.18	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	20,000,000.00
6	FROM WEST	6,193,698.49	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	20,000,000.00
7	FROM N.E.	5,103,646.02	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	20,000,000.00
8	FROM S.E.	6,287,283.62	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	20,000,000.00
9	FROM	6,727,143.57	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	20,000,000.00
10	FROM	5,874,273.62	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	20,000,000.00
11	FROM	6,285,253.77	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	20,000,000.00
12	FROM	4,417,758.37	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	20,000,000.00
13	FROM	5,599,210.64	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	20,000,000.00
14	FROM	5,463,917.69	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	20,000,000.00
15	FROM	5,860,135.42	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	20,000,000.00
16	FROM	5,696,498.99	7,782,966.75	13,700,000.00	250,000.00	150,000.00	1,250,000.00	220,000.00	1,000,000.00	20,000,000.00
	TOTAL	94,369,489.44	124,937,447.93	219,200,000.00	4,000,000.00	2,400,000.00	20,000,000.00	3,820,000.00	16,000,000.00	444,016,937.36

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 22(a)

NET DISTRIBUTABLE FUND

MONTH	AMOUNT
	N
January	120,000,000.00
February	68,000,000.00
March	84,000,000.00
April	116,000,000.00
May	80,000,000.00
June	100,000,000.00
July	100,000,000.00
August	100,000,000.00
September	110,000,000.00
October	100,000,000.00
November	100,000,000.00
December	76,000,000.00
TOTAL	<u>1,154,000,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE 22(b)

NET DISTRIBUTABLE FUND
(BY LOCAL GOVERNMENT COUNCILS)

S/NO LOCAL GOVT. COUNCILS	TOTAL
	N
1 ADO-EKITI	93,632,604.21
2 AYEKIRE	71,248,084.78
3 EFON	67,934,047.01
4 EKITI EAST	70,145,591.60
5 EKITI SOUTH WEST	74,297,850.85
6 EKITI WEST	75,739,843.19
7 EMURE	62,410,101.09
8 IDO/OSI	76,884,251.93
9 IJERO	82,263,093.62
10 IKERE	71,833,745.80
11 IKOLE	76,981,702.98
12 ILEJEMEJE	54,022,701.79
13 IREPODUN/IFELODUN	68,470,129.13
14 ISE/ORUN	66,815,694.99
15 MOBA	71,660,734.09
16 OYE	<u>69,659,822.94</u>
TOTAL	<u>1,154,000,000.00</u>

EKITI STATE OF NIGERIA
STATE JOINT ACCOUNT ALLOCATION COMMITTEE
ACCOUNTS FOR THE ENDED 31ST DECEMBER, 2019

ANNEXURE I

BASES OF ALLOCATION

Pursuant to Section 162 (5) (7) & (8) of the 1999 Constitution of the Federal Republic of Nigeria as amended and Local Government Account Allocation of Revenue Law, 2012, as amended, funds accruing to the Local Government Councils were pooled into the Joint Account and appropriated as follows:

A. FIRST LINE CHARGES

<u>ITEMS</u>	<u>BENCHMARK</u>
a. Pry. School Teachers' Salary	Based biometric payroll report
b. Local Government Workers' Salary	-do-
c. Political Office Holders' Salary perquisites	Based on approved
d. Traditional Councils' Allocation	4.90% of Statutory Allocation (i.e 98% of 5% of Statutory Allocation), subject to JAAC appropriation.
e. Bureau of Chieftaincy	0.1% of Statutory Allocation (i.e 2% of 5% of Statutory Allocation), subject to JAAC appropriation
f. Pension Commission from	Based on approved return PENCOM
g. Agencies & Parastatals	1.80% of Statutory Allocation

B. STATUTORY PAYMENTS

a. Revenue Sharing Ratio:

The fund sharing ratio was as contained in annexure vii on page 55.

b. **OTHER PAYMENTS**

	N : k
a. Biometric Contract Fund	124,527,467.92
b. Security Fund	219,200,000.00
c. Bail-out Repayment	94,369,459.44
d. Other Releases	<u>45,920,000.00</u>
TOTAL	<u>484,016,927.36</u>

EKSG JAAC Account (Zenith Bank Account No: 1016023854): This is distributable pool account that warehouses all revenues, federal allocations in particular, accruable to the State Local Government Councils. The balance standing to the credit of the account as at 31st December, 2019 amounts to **N848,509,814.10** which consisted of the following items:

	N : k
i. Capital Reserve	517,759,398.99
ii. Other Uneffected Transactions as at 31st Dec, 2019	286,524,957.98
iii. Tuition	44,000,000.00
iv. Balance as per Financial Statements as at 31st Dec, 2019	<u>225,457.13</u>
Total	<u>848,509,814.10</u>

b. Balance brought forward as at 31st December, 2019	<u>225,457.13</u>
Balance carried forward to January, 2020	<u>225,457.13</u>

C. EKSG JAAC Leave Bonus at FCMB Account Number 1976859019	
Balance as At 31st Dec., 2019	N 521,456,433.08
D. EKSG Local Govr. Leave Bonus at FCMB Account Number 2502338011	
Balance as At 31st Dec., 2019.	N 4,970,701.48

E. EKS Local Government Joint Salary Account (Zenith Bank Account No. 1016203155). The account dedicated for payment of salary has balance of **N26, 014,794.05** as at December 31, 2019 due to NIBSS salary returned.

F. EKS Local Government Pension Account (Zenith Bank Account No. 1016203124). The account dedicated for payment of pension has balance of **N264, 886,038.73** as at December 31, 2019 due to NIBSS pension returned.

G. Ekiti-State JAAC Account (FBN Account No. 2016518661)

Formerly warehouses all funds accruable to Local Government Councils with a balance of **N 577,534.84** as at December 31, 2019.

H. EKS Local Government Salary Refund Account (Sterling Bank Account No 0041390231). An account where wrong payments arising from Local Governments and LGEAs salaries are remitted. The amount standing to the credit of the account as at December 31, 2019 amounts to **N 13,254,144.13**.

I. EKS Local Government Capital Account No 4030015190 with the balance of N2, 251,877.36 as at 30st December, 2019 domiciled with Skye Bank plc.

J. Local Govt. Sure-P Capital Account No 0030045063 with the balance of N51, 437,493.37 as at 31st December, 2019 domiciled with Sterling Bank plc.

K. OPENING AND CLOSING BALANCES

The balance of **N 225,457.13** represents closing balance brought forward from December, 2019 to January, 2020.

ANNEXURE II
COMPONENTS OF SOURCES AND APPLICATION OF FUNDS
A. COMPONENTS OF TOTAL REVENUE

	<u>Revenue Head</u>	<u>%</u>
1.	Statutory Allocation	73.96
2.	Value Added Tax	21.72
3.	Exchange Rate Gain	0.12
4.	Equalization Fund	1.98
5.	Augmentation Revenue	0.61
6.	Solid Mineral	0.10
7.	NNPC Refunds	0.11
8.	Excess Bank Charges Refund	0.18
9.	Salary Refund	0.32
10.	Balance B/F	<u>0.90</u>
	<i>Total</i>	<u>100.00</u>

B. COMPONENTS OF FUNDS APPLICATION

<u>Expenditure Head</u>	<u>%</u>
1. Primary School Staff Salary	25.35
2. LG Workers' Salary/Emoluments	37.30
3. Political Office Holders' Salary	2.09
4. Traditional Council's Allocation	3.70
5. Pension/Gratuity	21.02
6. Agencies/Parastatals	1.29
7. Running Grant to Peace Corps	0.73
8. Capital Expenditure	2.36
9. FIRS Tax Liabilities	0.36
10. Finance Cost on Overdraft	0.11
11. Fund Transfer Charges	0.00
12. Bail-out Fund Repayment	0.33
13. Biometric Contract Fund	0.43
14. LG Joint Security Fund	0.76
15. Net Distributable Fund	4.00
16. Other Releases to Local Governments	0.16
17. Balance C/F	<u>0.00</u>
Total	<u>100.00</u>

IKITI STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

STATE JOINT LOCAL GOVERNMENT ACCOUNTS
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED, 31ST DECEMBER, 2019
ANNEXURE III

FOUR YEAR FINANCIAL SUMMARY

	YEAR ENDED 31/12/2019	YEAR ENDED 31/12/2018	YEAR ENDED 31/12/2017	YEAR ENDED 31/12/2016
SOURCES	N	N	N	N
Statutory Allocation	21,327,340,421.17	22,023,843,843.18	14,886,232,783.53	18,558,527,213.97
Value Added Tax (V.A.T)	8,264,437,154.02	5,793,828,897.97	5,141,541,886.12	4,304,929,581.49
Exchange Rate Gains	38,842,433.52	925,831,835.39	1,179,208,297.87	1,348,719,486.25
Equalization Fund	572,265,299.51	-	-	-
Augmentation Revenue	174,839,338.89	-	-	-
Solid Mineral	27,824,872.10	-	-	31,587,436.94
Excess PPT	-	-	658,635,434.96	1,927,879,645.28
Excess Crude Oil	-	8,522,127.42	95,255,839.48	-
Paris Club Refund	-	-	3,722,812,588.82	3,400,000,000.00
MDG Refund	-	60,000,000.00	-	-
Stabilization Fund	-	-	54,744,620.34	-
FG NLNG Intervention Fund	-	-	-	107,298,486.28
NNPC Refunds	31,791,879.80	38,102,255.76	-	-
Excess Bank Charges Refund	50,709,486.45	52,248,780.63	3,444,488.81	10,798,330.85
Total Federal Allocation (a)	28,484,508,885.46	28,902,474,538.45	25,541,875,462.19	28,788,552,086.28
Salary Refund	92,000,000.00	-	-	-
Other Income & Sundry Account	-	145,140,757.01	-	24,529,813.88
Balance B/F	259,297,687.53	-	133,780,987.36	1,088,327,705.93
Local Augmentation (b)	351,297,687.53	145,140,757.01	133,780,987.36	1,088,327,705.93
Grand-total (a+b)	28,835,804,573.00	29,047,615,296.46	25,675,656,449.55	21,879,409,498.81
APPLICATION				
(A) First Line Charges				
Primary Education Fund/Emoluments	7,310,901,619.22	8,385,536,653.61	7,475,896,402.86	6,327,878,782.51
Local Govt. Workers' Salary/Emoluments	10,754,318,876.76	11,489,659,164.42	8,639,914,479.24	7,878,187,535.87
Political Office Holders' Salary	602,319,908.79	1,028,813,661.27	1,285,024,756.25	1,824,488,396.88
Traditional Councils' Allocation	1,067,888,382.26	1,101,197,192.14	734,311,632.80	488,720,141.82
Pension/Gratuity	6,059,931,391.18	4,637,767,266.87	4,283,554,986.27	2,845,583,876.57
Agencies & Parastatals	372,669,509.44	365,597,467.78	246,791,462.08	136,783,882.82
Running Grants to Peace Corps	211,200,000.00	-	-	-
Capital Expenditure	681,759,398.99	-	1,209,914,088.69	-
FIRS Tax Liabilities	102,759,644.15	118,506,429.00	-	-
Finance Cost on Overdraft	32,603,457.72	-	-	-
NEFT Charges	1,200,000.00	1,200,000.00	1,400,000.00	1,100,000.00
Sub-total (a)	27,197,562,188.51	27,128,277,834.89	23,876,807,811.50	18,284,844,535.28
(B) Allocation to Local Govt. Councils				
Traditional Rulers' Car	-	-	-	554,888,324.14
Bail-out Repayment	94,369,459.44	94,369,459.44	94,369,459.44	219,888,148.47
Biometric Contract Fund	124,527,467.92	-	-	-
Other Releases	48,920,000.00	-	-	-
Social Security Fund	-	200,000,000.00	300,000,000.00	325,000,000.00
MDGs-CGS	-	-	-	240,000,000.00
Security Fund	219,200,000.00	44,000,000.00	182,000,000.00	-
Special Reserve(LGSC Office Complex)	-	40,000,000.00	-	-
ALDON	-	-	-	5,000,000.00
Sub-total (b)	484,016,927.36	378,369,459.44	496,369,459.44	1,344,416,484.61
Sub-total (a+b)	27,681,579,115.87	27,506,647,294.33	24,373,177,271.43	19,629,260,999.89
Net Distributable Funds	1,154,000,000.00	1,281,870,314.52	1,302,479,178.12	2,116,367,422.86
Balance c/f	225,457.13	259,297,687.53	8.00	133,780,987.88
Total Disbursement	28,835,804,573.00	29,047,615,296.46	25,675,656,449.55	21,879,409,498.81

ANNEXURE IV



ANNEXURE V



UNITED STATE OF NIGERIA
STATE JOINT ACCOUNT ALLOCATION COMMITTEE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
ANNEXURE VI
STATEMENT OF OUTSTANDING LIABILITIES

OUTSTANDING SALARIES AND ALLOWANCES	LOCAL GOVERNMENT	SUBS	TOTAL
	N	N	N
April, 2018 Salary	841,881,356.36	615,553,517.13	1,457,434,873.49
May, 2018 Salary	841,476,156.40	613,115,815.49	1,454,591,971.89
June, 2018 Salary	918,579,331.72	665,025,369.45	1,580,604,701.17
July, 2018 Salary	918,579,331.72	665,025,369.45	1,580,604,701.17
August, 2018 Salary	918,579,331.72	665,025,369.45	1,580,604,701.17
September, 2018 Salary	918,579,331.72	665,025,369.45	1,580,604,701.17
SUB-TOTAL	5,345,674,839.64	3,888,770,810.42	9,234,445,650.06
OUTSTANDING POLITICAL OFFICE HOLDERS SALARIES	N	N	N
July, 2018 - July, 2019 Political Office Holders Salary	1,148,509,433.50	-	1,148,509,433.50
September, 2019 - October, 2019 Political Office Holders Salary (8 Reinstated Officials)	88,346,879.50	-	88,346,879.50
November, 2019 Political Office Holders Salary (20 days)	28,498,993.38	-	28,498,993.38
SUB-TOTAL	1,265,355,306.38	-	1,265,355,306.38
OUTSTANDING LEAVE BONUS			
2016 Leave Bonus		445,235,123.00	445,235,123.00
2017 Leave Bonus	540,236,230.23	449,236,230.21	989,472,460.44
2018 Leave Bonus	545,236,231.25	452,231,236.39	997,467,467.64
2019 Leave Bonus	540,235,126.31	440,263,125.32	980,498,251.63
SUB-TOTAL	1,625,707,587.79	1,786,965,714.92	3,412,673,302.71
OUTSTANDING PENSION AND GRATUITY			
February, 2018 - September, 2018 Pension			2,750,718,113.59
April, 2018 - September, 2018 Contributory Pension			12,203,090.41
Gratuity			13,640,710,003.00
SUB-TOTAL			16,403,631,207.00
OUTSTANDING TRADITIONAL RULERS' ALLOWANCES	N	N	N
November, 2015	66,506,072.72	-	66,506,072.72
February, 2016	46,667,691.25	-	46,667,691.25
SUB-TOTAL	113,173,763.97	-	113,173,763.97
OUTSTANDING BAIL-OUT REPAYMENT			
Balance Outstanding as at 31st December, 2019			1,525,639,593.80
SUB-TOTAL			1,525,639,593.80
Total Outstanding Liabilities as at 31st December, 2019			30,429,279,230.12

ANNEXURE VII
SHARING FORMULEA
of LOCAL GOVERNMENT COUNCILS

L.G.Cs	NEW INDECIES w.e.f Nov, 2013	OLD INDECIES	VARIANCES
b	c	d	e=c-d
ADO-EKITI	0.08113743866	0.07986620800	0.00127123066
AYEKIRE	0.06174010813	0.06273321500	-0.00099310687
EFON	0.05886832496	0.05776515600	0.00110316896
EKITI EAST	0.06078474143	0.06148562300	-0.00070088157
EKITI S. WEST	0.06438288635	0.06302944600	0.00135344035
EKITI WEST	0.06563244644	0.06424021200	0.00139223444
EMURE	0.05408154341	0.05404992900	0.00003161441
IDO-OSI	0.06662413513	0.06478946300	0.00183467213
IJERO	0.07128517645	0.07032474100	0.00096043545
IKERE	0.06224761335	0.06320615300	-0.00095853965
IKOLE	0.06670858144	0.06845188100	-0.00174329956
ILEJEMEJE	0.04681343307	0.04809769500	-0.00128426193
IREPODUN	0.05933286753	0.06014789500	-0.00081502747
ISE-ORUN	0.05789921577	0.05858168300	-0.00068246723
MOBA	0.06209768985	0.06140401500	0.00069367485
OYE	0.06036379803	0.06182668500	-0.00146288697
TOTAL	1.000000000000	1.0000000000	0.000000000000