



EKITI STATE OF NIGERIA

**OFFICE OF THE STATE
ACCOUNTANT GENERAL**

STATE JOINT LOCAL GOVERNMENT

**ACCOUNTS & FINANCIAL
STATEMENTS**

for the

YEAR ENDED 31ST DECEMBER, 2022

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**EKITI STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT-GENERAL
ACCOUNTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

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 Accounts and Financial Statements of Funds to Local Governments Law, 2002 as amended. The Financial Statements were prepared on cash basis of accounting and complied 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 Accounts and Allocation Committee (JAAC). Responsibility for the allocation of funds and objectivity of the Financial Statements rest entirely with the JAAC.

Therefore, these Financial Statements reflected the financial position of the State Joint Local Government Account Allocation Committee and its operations as at 31st December, 2022.

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 Accounts and Allocation of Funds to Local Governments Law, 2002 as amended.

In my view, these Financial Statements fairly reflected the financial position of Ekiti State Joint Local Government Accounts Allocation Committee, for the Year ended 31st December, 2022 and its operations as at that date.

.....

Olayinka O.T (Mrs) FCA.

Accountant-General

Dated this.....^{13th} day of.....^{April}.....2023

AUDIT CERTIFICATE

I have examined the Financial Statements of Ekiti State Joint Local Governments Accounts and Allocation of Funds as at 31st December, 2022 as emphasized by Section 316 (1) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and section 27(2) of Ekiti State Audit Service Commission Law, 2021 (as amended).

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

The Financial Statements were prepared in line with IPSAS Accrual.

In my opinion, the Financial Statements and the supporting Accounts give a true and fair view of the State of affairs of Ekiti State Joint Local Governments Accounts and Allocation of Funds as at 31st December, 2022.



18/4/2023

Oke Iyadunni Victoria, Ph.D, FCNA, CFIP, FRC

FRC/2014/ANAN/00000010298

**Auditor-General for Local Governments,
Ekiti State.**

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, 2022

	NOTE	YEAR ENDED 31/12/2022	YEAR ENDED 31/12/2021
SOURCES			
Statutory Allocation	1	19,662,618,674.94	18,340,642,871.07
Value Added Tax	2	12,993,796,197.71	10,985,866,823.58
Exchange Rate Gains	3	73,700,459.59	96,152,473.43
Equalization Fund		-	48,550,876.32
Augmentation Revenue	4	828,721,676.68	197,386,826.39
Solid Mineral		-	24,476,822.84
Excess Crude Oil	5	6,185,101,898.84	354,334,112.24
Ecological Fund	6	611,223,112.28	484,227,260.14
Non Oil Revenue	7	1,275,602,804.09	356,328,013.79
FG NLGN Intervention Fund	8	67,020,922.00	-
Goods and Valuables		-	-
NNPC Refunds	9	43,278,964.88	
Excess Bank Charges Refund	10	58,007,021.98	4,811,601.47
Total Federal Allocation (a)		41,799,071,932.99	30,892,777,683.27
Salary Refund		-	-
State Augmentation	11	17,892,833.10	1,476,847,025.77
10% IGR to Local Govt.	12	443,320,138.61	328,535,843.58
Balance B/F		-	3,668,137.48
Local Augmentation (b)		461,212,971.71	1,809,051,006.83
Judgement Debts	13	21,267,289.76	20,164,769.04
Software Book		-	10,253,754.72
Ecological Funds Deducted	14	572,697,631.34	454,589,655.12
Deductions on Primary Health Care		-	955,232,170.57
Total Deductions C		593,964,921.10	1,440,240,349.45
Grand-total (a+b-c)		41,666,319,983.60	31,261,588,340.65
APPLICATION			
(A) First Line Charges			
Primary Education Fund	15	9,206,146,590.23	7,816,241,289.90
Local Govt. Workers' Emoluments	16	13,610,184,186.56	11,672,812,758.93
Political Office Holders	17	1,586,958,684.59	1,651,826,149.68
Traditional Councils' Allocation	18	953,432,688.09	893,285,949.04
Pension/Gratuity	19	7,157,967,971.77	6,576,171,605.18
Agencies & Parastatals	20	337,813,982.16	276,158,249.10
Running Grants to Peace Corps	21	230,400,000.00	230,400,000.00
Capital Expenditure	22	2,638,306,063.01	611,882,420.07
FIRS Tax Liabilities	23	83,808,892.73	29,000,000.00
NEFT Charges	24	1,200,000.00	4,419,350.00
Sub - Total (A)		35,806,289,059.14	29,762,197,771.90
(B) Other First Line Items			
Bail-out Repayment	25	94,369,459.44	78,641,216.20
Provision for Leave Bonus		-	29,274,860.24
Other Releases	26	625,014,099.90	172,874,492.31
Security Fund	27	134,400,000.00	134,400,000.00
Social Security Fund	28	88,450,000.00	
Purchase of Vehicle for Chairmen	29	350,267,285.00	
Special Reserve(LCDA Creation)		-	155,000,000.00
Sub-total (B)		1,292,500,844.34	670,190,568.75
Sub-total (A+B)		37,098,789,903.48	30,332,388,340.65
Net Distributable Funds	30	1,053,750,000.00	929,200,000.00
Security and House Grants	31	393,959,000.00	
Balance c/f	32	3,119,821,080.12	-
Total Disbursement		41,666,319,983.60	31,261,588,340.65

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

STATEMENT 2

NET DISTRIBUTABLE TO LOCAL GOVERNMENT COUNCILS
(AFTER FIRST LINE CHARGES)
FOR THE
YEAR ENDED 31ST DECEMBER, 2022

<u>S/NO</u>	<u>LOCAL GOVERNMENT COUNCILS</u>	<u>NET ALLOCATION YEAR ENDED 31/12/2022 N</u>	<u>NET ALLOCATION YEAR ENDED 31/12/2021 N</u>
1	ADO-EKITI	85,498,575.98	76,060,150.72
2	AYEKIRE	65,058,638.93	57,265,420.93
3	EFON	62,032,497.43	54,010,184.79
4	EKITI EAST	64,051,921.28	56,405,879.90
5	EKITI SOUTH WEST	67,843,466.49	59,643,121.89
6	EKITI WEST	69,160,190.44	61,438,847.98
7	EMURE	56,988,426.37	49,703,529.40
8	IDO/OSI	70,205,182.39	61,659,567.82
9	IJERO	75,116,754.68	66,524,595.04
10	IKERE	65,593,422.57	57,722,022.11
11	IKOLE	70,294,167.69	62,407,043.95
12	ILEJEMEJE	49,329,655.10	43,164,428.70
13	IREPODUN/IFELODUN	62,522,009.16	55,771,132.58
14	ISE/ORUN	61,011,298.62	53,138,279.68
15	MOBA	65,435,440.68	57,587,136.30
16	OYE	<u>63,608,352.18</u>	<u>56,698,658.19</u>
	TOTAL	<u>1.053.750.000.00</u>	<u>929.200.000.00</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, 2022

<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>31/12/2022</u>	<u>31/12/2021</u>
		<u>N</u>	<u>N</u>
1	ADO-EKITI	4,387,953,676.85	3,231,601,732.35
2	AYEKIRE	2,340,897,882.74	1,793,821,202.67
3	EFON	2,111,618,637.19	1,545,644,322.55
4	EKITI EAST	2,490,127,167.52	1,871,456,383.67
5	EKITI SOUTH WEST	2,737,529,923.65	2,026,415,963.34
6	EKITI WEST	2,888,719,802.14	2,244,341,869.33
7	EMURE	1,915,521,812.52	1,458,837,594.13
8	IDO/OSI	2,729,345,638.34	2,054,036,624.31
9	IJERO	2,720,291,348.51	2,025,255,051.98
10	IKERE	3,138,422,789.40	2,330,422,935.65
11	IKOLE	2,668,753,690.82	2,060,037,350.45
12	ILEJEMEJE	1,717,774,078.66	1,217,558,998.93
13	IREPODUN/IFELODUN	2,907,649,236.75	2,200,959,166.48
14	ISE/ORUN	2,194,917,800.01	1,659,375,070.21
15	MOBA	2,239,913,832.61	1,654,824,516.61
16	OYE	<u>2,476,882,665.91</u>	<u>1,886,999,558.00</u>
		<u>41,666,319,983.60</u>	<u>31,261,588,340.65</u>

EXITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
STATE JOINT LOCAL GOVERNMENTS.

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST, DECEMBER 2022

STATEMENT 4

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	S	T
S/N	LOCAL GOVERNMENT COUNCILS	PROGRAM BUDGET	LOCAL GOVT WORKING SALARY/ POLITICAL SALARY	POLITICAL OFFICE	TRADITIONAL COUNCILS	REGIONAL GOVT	LOCAL GOVT. PARASITIC/ AGENCIES	RUNNING GRANTS TO PEACE COMPS	CAPITAL EXPENDITURE	PURCHASE OF VEHICLES	OTHER CHARGES	OTHER ALLOCATIONS	BT DISTRIBUTABLE FUNDS	PROX TAX AND SECURITY FUND	BAR GOVT FUND	SPICAL	GRAND TOTAL	S/N	
1	ADU-RENT	1,354,183,869.22	1,353,216,517.03	131,286,881.85	77,389,086.24	680,779,187.23	27,409,251.28	14,400,000.00	214,065,395.35	40,030,548.19	57,264.53	53,041,659.82	85,498,575.98	6,805,718.51	47,621,450.65	7,656,896.22	244,513,288.27	4,387,585,879.85	1
2	ATKREDA	387,231,495.16	846,680,454.65	82,005,681.75	88,865,037.26	441,833,716.86	20,885,671.79	14,400,000.00	163,889,201.61	30,015,873.72	74,088.13	39,299,261.67	65,058,638.93	5,178,691.91	38,183,983.82	5,896,380.63	149,400,015.14	2,249,897,882.74	2
3	BIFON	379,518,595.02	873,894,049.20	100,210,166.50	66,126,585.31	421,377,684.61	19,885,549.28	14,400,000.00	155,213,658.66	10,007,558.71	70,541.89	40,415,508.77	62,032,497.43	4,337,809.91	36,798,609.78	5,565,372.00	275,872,187.21	3,111,516,637.19	3
4	BKTI BAKT	813,801,361.24	795,582,735.60	113,729,517.81	57,554,159.42	428,095,232.32	20,553,335.45	14,400,000.00	160,365,751.85	20,015,873.72	72,941.59	36,223,375.46	64,051,921.28	5,098,656.81	37,723,106.33	5,728,223.19	286,231,117.14	3,480,127,187.25	4
5	BKTI BOKTA WERT	495,453,978.46	1,075,877,008.42	87,550,428.27	61,384,758.40	460,850,639.42	31,789,439.22	14,400,000.00	169,861,709.41	20,015,873.72	77,289.46	30,880,770.40	67,843,466.49	5,400,365.22	39,458,883.82	6,075,778.18	179,888,111.77	2,797,299,929.68	5
6	BKTI WERT	817,031,015.51	855,329,287.95	103,857,756.39	62,875,119.84	469,794,049.52	22,171,558.09	14,400,000.00	172,165,481.37	20,022,910.13	73,758.94	43,090,309.66	69,160,190.44	5,505,176.32	40,051,682.85	6,193,698.49	188,277,198.82	3,888,719,802.14	6
7	BKTI WERT	300,110,869.85	608,583,659.54	53,385,898.67	51,853,111.31	387,113,585.89	18,262,501.54	14,400,000.00	143,683,653.87	10,007,558.71	64,877.85	33,640,718.64	55,588,426.37	4,535,299.98	34,489,423.27	5,103,646.02	154,008,083.31	3,915,521,813.52	7
8	BKTI WERT	567,412,781.75	933,810,788.35	104,582,160.09	63,821,628.25	476,893,048.40	22,606,564.40	14,400,000.00	178,775,489.66	20,015,873.72	79,948.96	43,098,656.46	70,205,182.39	5,888,358.68	40,540,082.40	6,287,283.63	185,118,744.19	3,798,246,638.54	8
9	BKTI WERT	851,283,503.05	826,277,265.54	117,657,867.85	67,585,617.40	510,287,009.29	24,081,129.33	14,400,000.00	188,072,113.22	20,022,910.13	85,548.21	45,856,656.42	75,116,754.68	5,979,231.67	42,728,510.69	5,077,143.87	213,728,702.35	3,720,291,344.51	9
10	BKTI WERT	723,038,131.12	1,246,638,284.29	100,480,384.85	89,248,509.32	446,666,428.67	21,028,114.15	14,400,000.00	164,328,885.71	20,015,873.72	74,697.14	41,888,640.92	65,093,492.67	5,321,260.88	38,428,808.91	5,874,373.63	179,639,789.24	3,138,428,789.40	10
11	BKTI WERT	631,250,122.12	821,280,469.14	108,199,510.22	63,602,152.12	477,487,889.29	22,635,091.54	14,400,000.00	175,977,664.87	20,022,910.13	80,080.20	39,459,336.85	70,294,167.69	5,895,441.95	40,580,820.06	5,295,282.77	157,422,831.99	3,648,735,699.83	11
12	BKTI WERT	289,248,583.69	471,035,218.66	87,431,004.36	44,633,467.33	335,089,054.56	15,814,522.24	14,400,000.00	123,608,164.30	10,007,558.71	56,176.12	32,998,892.15	49,229,653.10	3,926,658.92	20,923,221.43	4,417,788.27	285,193,252.70	1,717,774,678.64	12
13	BKTI WERT	707,596,810.71	1,095,659,731.31	54,501,944.80	56,669,896.38	494,702,786.46	20,043,472.28	14,400,000.00	166,638,944.14	20,022,910.13	71,199.44	32,298,737.83	62,523,009.16	4,875,778.23	37,022,709.28	5,899,210.64	154,431,081.89	3,007,649,298.75	13
14	BKTI WERT	444,032,731.07	546,654,487.91	74,038,072.81	55,209,005.93	414,540,732.07	19,885,164.64	14,400,000.00	182,785,652.01	10,007,558.71	69,479.06	39,624,718.28	61,011,288.62	4,885,622.11	36,231,102.78	5,445,817.69	215,703,888.55	3,194,517,800.01	14
15	BKTI WERT	406,862,121.28	687,682,801.03	51,721,474.51	89,206,967.26	444,493,277.05	20,877,467.89	14,400,000.00	163,832,711.68	20,015,873.72	74,817.23	36,294,311.89	65,538,440.48	5,208,686.47	38,256,484.46	5,860,125.43	289,416,477.7	3,239,318,832.61	15
16	OTR	889,486,499.69	801,749,085.93	106,023,419.26	87,832,818.23	432,032,131.02	20,231,734.99	14,400,000.00	189,288,174.38	20,022,910.13	72,458.56	37,084,524.51	63,608,322.18	5,065,248.54	37,020,029.45	5,694,498.99	147,888,086.80	3,678,882,465.91	16
	TOTAL	9,205,146,880.23	13,610,186,186.56	1,885,858,684.89	853,422,888.09	7,157,871,871.77	317,813,282.15	238,400,000.00	2,633,206,983.91	330,287,288.00	1,200,000.00	628,914,099.90	1,052,780,000.00	83,778,887.71	615,000,000.00	84,289,689.44	3,119,221,088.12	51,666,310,383.40	

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 1

STATUTORY ALLOCATION

MONTH	AMOUNT
	N
January	1,724,258,785.23
February	850,401,901.96
March	1,144,825,844.08
April	1,707,351,635.53
May	1,506,218,439.59
June	1,283,030,188.11
July	2,028,403,349.15
August	2,632,860,155.08
September	1,502,079,975.04
October	1,613,665,796.55
November	1,431,145,958.83
December	2,238,376,645.79
TOTAL	<u>19,662,618,674.94</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 2

VALUE ADDED TAX

MONTH	AMOUNT
	N
January	1,051,057,566.50
February	1,016,385,346.16
March	940,128,166.79
April	1,136,902,833.27
May	911,973,489.92
June	1,142,595,960.83
July	1,215,718,403.00
August	996,685,795.79
September	1,205,247,516.10
October	1,062,317,537.06
November	1,185,007,566.03
December	1,129,776,016.26
TOTAL	<u>12,993,796,197.71</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 3

EXCHANGE RATE GAINS

MONTH	AMOUNT
	N
January	16,552,962.21
February	16,418,397.21
March	-
April	-
May	-
June	-
July	-
August	-
September	-
October	-
November	18,205,686.02
December	22,523,414.15
TOTAL	<u>73,700,459.59</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 4

AUGMENTATION REVENUE/ ADDITIONAL FUND

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	120,984,194.18
June	26,602,903.86
July	-
August	-
September	-
October	50,417,565.97
November	-
December	630,717,212.67
TOTAL	<u>828,721,876.68</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 5

EXCESS CRUDE OIL

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	-
June	-
July	-
August	-
September	-
October	3,529,734,298.96
November	-
December	2,655,367,599.88
TOTAL	<u>6,185,101,898.84</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 6

ECOLOGICAL FUNDS

MONTH	AMOUNT
	N
January	-
February	50,717,718.54
March	35,891,572.73
April	42,643,521.95
May	49,728,688.41
June	43,870,439.99
July	40,999,137.14
August	59,079,709.20
September	76,685,247.24
October	45,875,906.87
November	46,999,974.66
December	118,731,195.55
TOTAL	<u>611,223,112.28</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 7

NON OIL REVENUE

MONTH	AMOUNT
	N
January	-
February	354,334,112.25
March	283,467,289.80
April	-
May	-
June	70,866,822.45
July	-
August	-
September	-
October	212,600,467.35
November	248,033,878.57
December	106,300,233.67
TOTAL	<u>1,275,602,804.09</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE

FG NLGN INTERVENTION FUND

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	-
June	-
July	-
August	-
September	-
October	-
November	-
December	<u>67,020,922.00</u>
TOTAL	<u>67,020,922.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 9

NNPC REFUNDS

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	21,267,289.76
June	-
July	-
August	18,000,000.00
September	-
October	4,011,675.12
November	-
December	-
TOTAL	<u>43,278,964.88</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 10

EXCESS BANK CHARGES REFUND

MONTH	AMOUNT
	N
January	-
February	-
March	26,502,040.02
April	-
May	31,504,981.96
June	-
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>58,007,021.98</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 11

STATE AUGMENTATION

MONTH	AMOUNT N
January	-
February	17,892,833.10
March	-
April	-
May	-
June	-
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>17,892,833.10</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 12

10% IGR TO LOCAL GOVERNMENT

MONTH	AMOUNT
	N
January	40,691,383.03
February	42,124,077.79
March	42,124,077.79
April	35,000,000.00
May	-
June	35,000,000.00
July	37,230,000.00
August	34,230,120.00
September	44,230,120.00
October	44,230,120.00
November	45,230,120.00
December	43,230,120.00
TOTAL	<u>443,320,138.61</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 13

JUDGEMENT DEBTS

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	21,267,289.76
May	-
June	-
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>21,267,289.76</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 14

ECOLOGICAL FUNDS DEDUCTED

MONTH	AMOUNT
	N
January	50,221,129.67
February	24,768,987.44
March	33,344,442.06
April	49,728,688.42
May	43,870,439.99
June	37,369,811.30
July	59,079,709.20
August	76,685,247.24
September	43,749,902.19
October	46,999,974.66
November	41,683,862.88
December	65,195,436.29
TOTAL	<u>572,697,631.34</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 15(a)

PRIMARY EDUCATION FUND

MONTH	AMOUNT
	N
January	722,299,389.58
February	558,701,715.50
March	605,826,138.52
April	744,970,411.17
May	652,776,319.33
June	668,394,862.97
July	768,620,918.71
August	894,556,354.36
September	698,071,704.73
October	1,260,993,266.70
November	695,482,393.97
December	935,453,114.69
TOTAL	<u>9,206,146,590.23</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 15(b)

PRIMARY EDUCATION FUND
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT COUNCILS	TOTAL
		N
1	ADO-EKITI	1,534,152,869.23
2	AYEKIRE	387,331,496.16
3	EFON	329,518,985.02
4	EKITI EAST	512,801,361.34
5	EKITI SOUTH WEST	495,463,998.46
6	EKITI WEST	817,031,015.51
7	EMURE	300,110,869.85
8	IDO/OSI	567,412,781.75
9	IJERO	551,293,903.05
10	IKERE	732,035,131.12
11	IKOLE	631,290,122.19
12	ILEJEMEJE	229,348,983.69
13	IREPODUN/IFELODUN	707,905,510.71
14	ISE/ORUN	444,003,741.07
15	MOBA	406,959,121.38
16	OYE	559,486,699.69
	TOTAL	<u>9,206,146,590.23</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 16(a)

LOCAL GOVERNMENT WORKERS' EMOLUMENTS

MONTH	AMOUNT
	N
January	1,042,988,043.52
February	810,682,466.28
March	823,035,091.85
April	1,093,206,536.58
May	1,034,462,845.53
June	996,624,129.53
July	1,133,927,565.57
August	1,387,664,550.56
September	1,007,391,987.13
October	1,749,527,033.80
November	1,025,895,995.19
December	1,504,777,941.02
TOTAL	<u>13,610,184,186.56</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 16(b)

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

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	1,333,215,417.03
2	AYEKIRE	848,580,643.65
3	EFON	579,894,049.30
4	EKITI EAST	799,982,793.60
5	EKITI SOUTH WEST	1,076,877,008.42
6	EKITI WEST	863,339,397.96
7	EMURE	608,953,669.54
8	IDO/OSI	933,510,788.36
9	IJERO	826,277,365.94
10	IKERE	1,245,638,384.29
11	IKOLE	821,280,469.14
12	ILEJEMEJE	471,035,219.66
13	IREPODUN/IFELODUN	1,095,642,731.21
14	ISE/ORUN	646,554,657.91
15	MOBA	657,652,501.03
16	OYE	801,749,089.52
	TOTAL	<u>13,610,184,186.56</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 17(a)

POLITICAL OFFICE HOLDERS' SALARY

MONTH	AMOUNT
	N
January	141,669,187.68
February	99,254,298.15
March	123,364,184.09
April	133,864,184.09
May	92,808,442.79
June	84,425,959.45
July	91,024,542.24
August	254,839,173.56
September	149,889,148.57
October	147,400,046.84
November	124,908,643.64
December	143,510,873.49
TOTAL	<u>1,586,958,684.59</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER,2022

NOTE 17(b)

POLITICAL OFFICE HOLDERS' SALARY
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	121,286,881.85
2	AYEKIRE	83,004,581.75
3	EFON	100,210,166.50
4	EKITI EAST	113,729,417.81
5	EKITI SOUTH WEST	87,500,422.27
6	EKITI WEST	103,857,756.39
7	EMURE	93,386,898.67
8	IDO/OSI	104,582,160.09
9	IJERO	117,627,567.95
10	IKERE	100,450,384.55
11	IKOLE	108,199,510.22
12	ILEJEMEJE	87,431,004.36
13	IREPODUN/IFELODUN	94,901,964.80
14	ISE/ORUN	74,035,073.51
15	MOBA	91,731,474.61
16	OYE	105,023,419.26
	TOTAL	<u>1,586,958,684.59</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 18(a)

TRADITIONAL COUNCILS' ALLOCATION AND CHIEFTANCY AFFAIRS

MONTH	AMOUNT
	N
January	83,701,882.78
February	41,281,645.73
March	55,574,070.10
April	81,817,783.00
May	73,117,399.98
June	62,283,018.84
July	98,466,182.00
August	127,808,745.46
September	72,916,503.64
October	78,333,291.09
November	69,473,105.00
December	108,659,060.47
TOTAL	<u>953,432,688.09</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 18(b)

TRADITIONAL COUNCILS' ALLOCATION
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	77,359,086.25
2	AYEKIRE	58,865,037.26
3	EFON	56,126,985.31
4	EKITI EAST	57,954,159.42
5	EKITI SOUTH WEST	61,384,748.40
6	EKITI WEST	62,576,119.84
7	EMURE	51,563,111.31
8	IDO/OSI	63,521,628.25
9	IJERO	67,965,617.40
10	IKERE	59,348,909.32
11	IKOLE	63,602,142.12
12	ILEJEMEJE	44,633,457.33
13	IREPODUN/IFELODUN	56,569,895.38
14	ISE/ORUN	55,203,004.93
15	MOBA	59,205,967.36
16	OYE	<u>57,552,818.23</u>
	TOTAL	<u>953,432,688.09</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 19 (a)

PENSION & GRATUITY

MONTH	AMOUNT
	N
January	579,794,271.86
February	571,908,057.62
March	582,468,324.28
April	519,468,324.28
May	524,889,515.59
June	591,840,024.75
July	703,552,524.43
August	639,917,546.20
September	623,166,538.22
October	565,035,730.66
November	575,471,139.02
December	680,455,974.86
TOTAL	<u>7,157,967,971.77</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER,2022

NOTE 19(b)

GRATUITY AND PENSION
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL N
1	ADO-EKITI	580,779,187.23
2	AYEKIRE	441,933,716.56
3	EFON	421,377,584.61
4	EKITI EAST	435,095,232.32
5	EKITI SOUTH WEST	460,850,638.42
6	EKITI WEST	469,794,949.52
7	EMURE	387,113,955.59
8	IDO/OSI	476,893,425.40
9	IJERO	510,257,009.89
10	IKERE	445,566,422.67
11	IKOLE	477,497,889.38
12	ILEJEMEJE	335,089,054.56
13	IREPODUN/IFELODUN	424,702,765.45
14	ISE/ORUN	414,440,732.07
15	MOBA	444,493,275.06
16	OYE	432,082,133.02
	TOTAL	<u>7,157,967,971.76</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 20(a)

PARASTATALS & AGENCIES

MONTH	AMOUNT
	N
January	26,501,690.10
February	13,070,594.67
March	20,006,665.24
April	29,454,401.83
May	26,322,263.99
June	22,421,886.78
July	35,447,825.52
August	46,011,148.34
September	26,249,941.31
October	28,199,984.79
November	25,010,317.73
December	39,117,261.86
TOTAL	<u>337,813,982.16</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO JAAC FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 20(b)

AGENCIES/PARASTATALS

S/N	Month	Auditor-Gen for Local Govt	Acct-Gen/ JAAC Office	LGSC: Training	Local Govt Service Commission	Min of Local Govts	L.G Staff Training School	Local Govt Loans Board	Pension Commission(PTAD)	Total
		N	N	N	N	N	N	N	N	N
1	January	1,813,987.20	1,813,987.20	3,630,987.65	7,261,975.35	8,352,778.29	906,993.60	906,993.60	1,813,987.20	26,501,690.09
2	February	894,655.83	894,655.83	1,790,797.79	3,581,595.58	4,119,577.99	447,327.91	447,327.91	894,655.83	13,070,594.67
3	March	1,204,401.25	1,204,401.25	4,821,606.32	4,821,606.32	5,545,847.60	602,200.62	602,200.62	1,204,401.25	20,006,665.23
4	April	1,773,154.99	1,773,154.99	7,098,510.84	7,098,510.84	8,164,760.19	886,577.50	886,577.50	1,773,154.99	29,454,401.84
5	May	1,584,600.29	1,584,600.29	6,343,665.63	6,343,665.61	7,296,531.58	792,300.15	792,300.15	1,584,600.29	26,322,263.99
6	June	1,349,797.58	1,349,797.58	5,403,674.71	5,403,674.71	6,215,347.02	674,898.79	674,898.79	1,349,797.58	22,421,886.76
7	July	2,133,959.10	2,133,959.10	8,542,925.95	8,542,925.95	9,826,137.23	1,066,979.55	1,066,979.55	2,133,959.10	35,447,825.53
8	August	2,769,871.13	2,769,871.13	11,088,686.75	11,088,686.75	12,754,290.32	1,384,935.57	1,384,935.57	2,769,871.13	46,011,148.35
9	September	1,580,246.47	1,580,246.47	6,326,235.86	6,326,235.86	7,276,483.73	790,123.23	790,123.23	1,580,246.47	26,249,941.32
10	October	1,697,639.08	1,697,639.08	6,796,196.33	6,796,196.36	7,817,035.78	848,819.54	848,819.54	1,697,639.08	28,199,984.79
11	November	1,505,621.13	1,505,621.13	6,027,486.57	6,027,486.58	6,932,860.07	752,810.56	752,810.56	1,505,621.13	25,010,317.73
12	December	2,354,859.17	2,354,859.17	9,427,260.00	9,427,260.14	10,843,305.03	1,177,429.59	1,177,429.59	2,354,859.17	39,117,261.86
C	TOTAL	20,662,793.22	20,662,793.22	77,298,034.40	82,719,820.05	95,144,954.83	10,331,396.61	10,331,396.61	20,662,793.22	337,813,982.16

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER,2022

NOTE 20(c)

AGENCIES AND PARASTATALS
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	27,409,361.26
2	AYEKIRE	20,856,671.79
3	EFON	19,886,543.28
4	EKITI EAST	20,533,935.56
5	EKITI SOUTH WEST	21,749,439.22
6	EKITI WEST	22,171,558.09
7	EMURE	18,269,501.54
8	IDO/OSI	22,506,564.40
9	IJERO	24,081,129.33
10	IKERE	21,028,114.15
11	IKOLE	22,535,091.54
12	ILEJEMEJE	15,814,232.24
13	IREPODUN/IFELODUN	20,043,472.25
14	ISE/ORUN	19,559,164.64
15	MOBA	20,977,467.89
16	OYE	20,391,734.99
	TOTAL	337,813,982.16

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 21(a)

RUNNING GRANTS TO PEACE CORPS

MONTH	AMOUNT
	N
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	<u>230,400,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 21(b)

RUNNING GRANTS TO PEACE CORPS
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	14,400,000.00
2	AYEKIRE	14,400,000.00
3	EPON	14,400,000.00
4	EKITI EAST	14,400,000.00
5	EKITI SOUTH WEST	14,400,000.00
6	EKITI WEST	14,400,000.00
7	EMURE	14,400,000.00
8	IDO/OSI	14,400,000.00
9	IJERO	14,400,000.00
10	IKERE	14,400,000.00
11	IKOLE	14,400,000.00
12	ILEJEMEJE	14,400,000.00
13	IREPODUN/IFELODUN	14,400,000.00
14	ISE/ORUN	14,400,000.00
15	MOBA	14,400,000.00
16	OYE	14,400,000.00
	TOTAL	230,400,000.00

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 22(a)

CAPITAL EXPENDITURE

MONTH	AMOUNT
	N
January	30,000,000.00
February	-
March	-
April	-
May	-
June	-
July	126,000,000.00
August	-
September	26,799,901.00
October	2,325,506,162.01
November	50,000,000.00
December	80,000,000.00
TOTAL	<u>2,638,306,063.01</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER,2022

NOTE 22(b)

CAPITAL EXPENDITURE
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	214,065,396.35
2	AYEKIRE	162,889,301.61
3	EFON	155,312,658.66
4	EKITI EAST	160,368,751.85
5	EKITI SOUTH WEST	169,861,759.41
6	EKITI WEST	173,158,481.37
7	EMURE	142,683,663.87
8	IDO/OSI	175,774,859.66
9	IJERO	188,072,113.23
10	IKERE	164,228,255.71
11	IKOLE	175,997,654.87
12	ILEJEMEJE	123,508,164.30
13	IREPODUN/IFELODUN	156,538,264.14
14	ISE/ORUN	152,755,852.01
15	MOBA	163,832,711.63
16	OYE	159,258,174.35
	TOTAL	<u>2,638,306,063.01</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 23(a)

CONSULTANCY FEES ON TAX LIABILITIES

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	-
June	-
July	5,000,000.00
August	78,878,892.73
September	-
October	-
November	-
December	-
TOTAL	<u>83,878,892.73</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER,2022

NOTE 23(b)

FIRS TAX LIABILITIES
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	6,805,718.51
2	AYEKIRE	5,178,691.91
3	EFON	4,937,809.91
4	EKITI EAST	5,098,556.81
5	EKITI SOUTH WEST	5,400,365.22
6	EKITI WEST	5,505,176.93
7	EMURE	4,536,299.98
8	IDO/OSI	5,588,358.68
9	IJERO	5,979,321.67
10	IKERE	5,221,260.88
11	IKOLE	5,595,441.95
12	ILEJEMEJE	3,926,658.93
13	IREPODUN/IFELODUN	4,976,775.23
14	ISE/ORUN	4,856,522.11
15	MOBA	5,208,685.47
16	OYE	5,063,248.54
	TOTAL	83,878,892.73

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 24

FUND TRANSFER CHARGES

MONTH	PROVISION	ACTUAL	VARIANCE
	N	N	N
January	100,000.00	3,198.05	96,801.95
February	100,000.00	25,475.19	74,524.81
March	100,000.00	7,014.30	92,985.70
April	100,000.00	24,515.35	75,484.65
May	100,000.00	18,866.27	81,133.73
June	100,000.00	26,080.17	73,919.83
July	100,000.00	37,570.26	62,429.74
August	100,000.00	24,315.68	75,684.32
September	100,000.00	25,041.51	74,958.49
October	100,000.00	24,412.19	75,587.81
November	100,000.00	39,124.37	60,875.63
December	100,000.00	34,560.47	65,439.53
TOTAL	<u>1,200,000.00</u>	<u>290,173.81</u>	<u>909,826.19</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 25

BAIL-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, 2022

NOTE 25(b)

BAIL OUT REPAYMENT
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL N
1	ADO-EKITI	7,656,896.23
2	AYEKIRE	5,826,380.63
3	EFON	5,555,372.00
4	EKITI EAST	5,736,223.19
5	EKITI SOUTH WEST	6,075,778.18
6	EKITI WEST	6,193,698.49
7	EMURE	5,103,646.02
8	IDO/OSI	6,287,283.62
9	IJERO	6,727,143.57
10	IKERE	5,874,273.62
11	IKOLE	6,295,252.77
12	ILEJEMEJE	4,417,758.37
13	IREPODUN/IFELODUN	5,599,210.64
14	ISE/ORUN	5,463,917.69
15	MOBA	5,860,125.42
16	OYE	5,696,498.99
	TOTAL	<hr/> 94,369,459.44 <hr/>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 26

OTHER RELEASES TO LOCAL GOVERNMENTS

MONTH	AMOUNT
	N
January	10,518,480.16
February	740,000.00
March	31,453,453.45
April	1,385,000.00
May	740,000.00
June	740,000.00
July	15,290,000.00
August	38,377,500.00
September	15,740,609.97
October	195,941,255.71
November	192,866,605.06
December	121,221,195.55
TOTAL	<u>625,014,099.90</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO JAAC FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 26(b)

OTHER ALLOCATIONS TO LOCAL GOVERNMENT COUNCILS

S/N	MONTH	ECOLOGICAL	STIPEND	PROVISION	CHRISTMAS	ALGON DUES	OTHER	TOTAL
	COUNCIL	FUND	TO IYALOGA	FOR SIEC	GIFT		EXPENSES	
		N	N	N	N		N	N
1	ADO-EKITI	23,391,300.78	1,500,000.00	194,729.85	8,276,018.74	709,952.59	18,969,657.86	53,041,659.82
2	AYEKIRE	17,799,199.28	300,000.00	148,176.26	6,297,491.03	540,225.95	14,214,269.16	39,299,361.67
3	EFON	16,971,286.23	300,000.00	141,283.98	6,004,569.15	515,097.84	16,483,671.77	40,415,908.97
4	EKITI EAST	17,523,774.39	300,000.00	145,883.38	6,200,043.63	531,866.49	11,530,807.57	36,232,375.45
5	EKITI S. WEST	18,561,091.95	300,000.00	154,518.93	6,567,054.41	563,350.26	4,734,754.86	30,880,770.40
6	EKITI WEST	18,921,330.53	300,000.00	157,517.87	6,694,509.54	574,283.91	16,443,267.81	43,090,909.66
7	EMURE	15,591,293.85	300,000.00	129,795.70	5,516,317.43	473,213.50	11,830,098.15	33,840,718.64
8	IDO-OSI	19,207,226.77	300,000.00	159,897.92	6,795,661.78	582,961.18	15,862,808.80	42,908,556.46
9	IJERO	20,550,969.21	300,000.00	171,084.42	7,271,088.00	623,745.29	16,939,769.50	45,856,656.42
10	IKERE	17,945,509.14	300,000.00	149,394.27	6,349,256.56	544,666.62	16,599,834.34	41,888,660.92
11	IKOLE	19,231,572.00	300,000.00	160,100.60	6,804,275.31	583,700.09	12,579,688.87	39,659,336.85
12	ILEJEMEJE	13,495,953.43	300,000.00	112,352.24	4,774,970.17	409,617.54	13,505,998.76	32,598,892.15
13	IREPODUN	17,105,210.29	300,000.00	142,398.88	6,051,952.49	519,162.59	8,178,013.58	32,296,737.83
14	ISE-ORUN	16,691,899.49	300,000.00	138,958.12	5,905,720.01	506,618.14	15,979,522.50	39,522,718.25
15	MOBA	17,902,287.34	300,000.00	149,034.46	6,333,964.36	543,354.79	11,165,670.94	36,394,311.89
16	OYE	17,402,419.64	300,000.00	144,873.12	6,157,107.40	528,183.23	12,553,941.12	37,086,524.51
	TOTAL	288,292,324.32	6,000,000.00	2,400,000.00	102,000,000.00	8,750,000.00	217,571,775.58	625,014,099.90

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 27

SECURITY FUND

MONTH	AMOUNT
	N
January	11,200,000.00
February	11,200,000.00
March	11,200,000.00
April	11,200,000.00
May	11,200,000.00
June	11,200,000.00
July	11,200,000.00
August	11,200,000.00
September	11,200,000.00
October	11,200,000.00
November	11,200,000.00
December	11,200,000.00
TOTAL	<hr/> 11,200,000.00 <hr/> 134,400,000.00 <hr/>

EKITI STATE OF NIGERIA

OFFICE OF THE STATE ACCOUNTANT-GENERAL

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 27(b)

SECURITY FUND
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	8,400,000.00
2	AYEKIRE	8,400,000.00
3	EFON	8,400,000.00
4	EKITI EAST	8,400,000.00
5	EKITI SOUTH WEST	8,400,000.00
6	EKITI WEST	8,400,000.00
7	EMURE	8,400,000.00
8	IDO/OSI	8,400,000.00
9	IJERO	8,400,000.00
10	IKERE	8,400,000.00
11	IKOLE	8,400,000.00
12	ILEJEMEJE	8,400,000.00
13	IREPODUN/IFELODUN	8,400,000.00
14	ISE/ORUN	8,400,000.00
15	MOBA	8,400,000.00
16	OYE	8,400,000.00
	TOTAL	134,400,000.00

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 28

SPECIAL SECURITY FUND

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	-
June	-
July	-
August	81,500,000.00
September	-
October	6,950,000.00
November	-
December	-
TOTAL	<u>88,450,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 29 (a)

PURCHASE OF VEHICLES

MONTH	AMOUNT
	N
January	-
February	90,000,000.00
March	60,000,000.00
April	108,868,750.00
May	54,823,535.00
June	-
July	36,575,000.00
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>350,267,285.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER,2022

NOTE 29(b)

PURCHASE OF VEHICLE
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	40,030,546.70
2	AYEKIRE	20,015,273.44
3	EFON	10,007,636.74
4	EKITI EAST	20,015,273.44
5	EKITI SOUTH WEST	20,015,273.44
6	EKITI WEST	30,022,910.14
7	EMURE	10,007,636.74
8	IDO/OSI	20,015,273.44
9	IJERO	30,022,910.14
10	IKERE	20,015,273.44
11	IKOLE	30,022,910.14
12	ILEJEMEJE	10,007,636.74
13	IREPODUN/IFELODUN	30,022,910.14
14	ISE/ORUN	10,007,636.74
15	MOBA	20,015,273.44
16	OYE	30,022,910.14
	TOTAL	350,267,285.00

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 30(a)

NET DISTRIBUTABLE FUND

MONTH	AMOUNT
	N
January	70,000,000.00
February	70,000,000.00
March	70,000,000.00
April	70,000,000.00
May	52,500,000.00
June	70,000,000.00
July	100,000,000.00
August	128,250,000.00
September	88,250,000.00
October	98,250,000.00
November	98,250,000.00
December	<u>138,250,000.00</u>
TOTAL	<u>1,053,750,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER,2022

NOTE 30(b)

NET DISTRIBUTABLE FUND
(BY LOCAL GOVERNMENT COUNCILS)

S/NO LOCAL GOVT. COUNCILS	TOTAL
	N
1 ADO-EKITI	85,498,575.98
2 AYEKIRE	65,058,638.93
3 EFON	62,032,497.43
4 EKITI EAST	64,051,921.28
5 EKITI SOUTH WEST	67,843,466.49
6 EKITI WEST	69,160,190.44
7 EMURE	56,988,426.37
8 IDO/OSI	70,205,182.39
9 IJERO	75,116,754.68
10 IKERE	65,593,422.57
11 IKOLE	70,294,167.69
12 ILEJEMEJE	49,329,655.10
13 IREPODUN/IFELODUN	62,522,009.16
14 ISE/ORUN	61,011,298.62
15 MOBA	65,435,440.68
16 OYE	<u>63,608,352.18</u>
TOTAL	<u>1,053,750,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 31 (a)

SECURITY AND HOUSE GRANTS

MONTH	AMOUNT
	N
January	36,502,500.00
February	29,502,500.00
March	29,502,500.00
April	29,502,500.00
May	47,002,500.00
June	29,502,500.00
July	29,502,500.00
August	29,502,500.00
September	29,502,500.00
October	29,502,500.00
November	37,217,000.00
December	37,217,000.00
TOTAL	<u>393,959,000.00</u>

EKITI STATE OF NIGERIA

OFFICE OF THE STATE ACCOUNTANT-GENERAL

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 31(b)

SECURITY AND HOUSE GRANTS
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	31,964,824.20
2	AYEKIRE	24,323,071.26
3	EFON	23,191,706.43
4	EKITI EAST	23,946,695.95
5	EKITI SOUTH WEST	25,364,217.52
6	EKITI WEST	25,856,492.97
7	EMURE	21,305,910.76
8	IDO/OSI	26,247,177.65
9	IJERO	28,083,436.83
10	IKERE	24,523,007.51
11	IKOLE	26,280,446.04
12	ILEJEMEJE	18,442,573.28
13	IREPODUN/IFELODUN	23,374,717.16
14	ISE/ORUN	22,809,917.15
15	MOBA	24,463,943.80
16	OYE	23,780,861.51
	TOTAL	393,959,000.00

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 32 (a)

BALANCE WITH JAAC OFFICE

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	-
June	-
July	-
August	-
September	-
October	-
November	-
December	<u>3,119,821,080.12</u>
TOTAL	<u>3,119,821,080.12</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE 32(b)

BALANCE WITH JAAC OFFICE
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	253,134,291.52
2	AYEKIRE	192,618,090.83
3	EFON	183,658,641.16
4	EKITI EAST	189,637,517.66
5	EKITI SOUTH WEST	200,863,086.03
6	EKITI WEST	204,761,489.94
7	EMURE	168,724,739.17
8	IDO/OSI	207,855,381.22
9	IJERO	222,396,996.19
10	IKERE	194,201,416.31
11	IKOLE	208,118,838.60
12	ILEJEMEJE	146,049,535.32
13	IREPODUN/IFELODUN	185,107,930.86
14	ISE/ORUN	180,635,193.88
15	MOBA	193,733,681.82
16	OYE	188,324,249.60
	TOTAL	3,119,821,080.12

EKITI STATE OF NIGERIA
STATE JOINT ACCOUNT ALLOCATION COMMITTEE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

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 on biometric payroll report
b. Local Government Workers' Salary	-do-
c. Political Office Holders' Salary	Based on approved pre-requisites
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	Based on approved return from 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 64.

B. OTHER PAYMENTS**N**

a. Bail-out Repayment	94,369,459.44
b. Security and House Grant	393,959,000.00
c. Security Fund	134,400,000.00
d. Other Releases	<u>625,014,099.90</u>
TOTAL	<u>1,247,742,559.34</u>

EKSG JAAC Account (ECO Bank Account No: 1680019044): 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, 2022 amounts to **~~N~~4,787,289,366.96** which consisted of the following items:

N

i. Provision for May, 2018 Deduction balance payment	280,230,250.23
ii Provision for April, 2021 Deduction	403,835,091.54
iii Provision for Leave Bonus	120,000,000.00
iv. Payment of Outstanding Salary	863,402,945.07
iv. Other Uneffected Transactions as at 31st Dec, 2022	<u>60,023,108.96</u>
Total	<u>4,787,289,366.96</u>

N

b. Balance carried forward as at 31st December, 2021	<u>3,119,821,080.12</u>
Balance brought forward to January, 2022	<u>3,119,821,080.12</u>

C. EKSG JAAC Leave Bonus at FCMB Account Number 1976859019 Balance as at 31st December, 2022 **N225,669.24**

D. EKSG Local Govt. Leave Bonus at FCMB Account Number 2502338011 Balance as at 31st December, 2022 **N4,970,701.48**

E. EKS Local Government Joint Salary Account (ECO Bank Account No. 1680019051). The account dedicated for payment of salary has balance of **₦13,389,384.99** as at December 31, 2022 due to NIBSS salary returned.

F. EKS Local Government Pension Account (Eco Bank Account No. 1680019068). The account dedicated for payment of pension has balance of **₦29,385,027.34** as at December 31, 2022 due to NIBSS pension returned.

G. Ekiti-State JAAC Account (Zenith Bank Account No. 1016023854)

Formerly warehouses all funds accruable to Local Government Councils with a balance of **₦15,468,941.73** as at December 31, 2022.

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, 2022 amounts to **₦23,346,753.79**.

I. EKS Local Government Capital Account No 4030015190 with the balance of ₦2,251,877.36 as at 30st December, 2022 domiciled with Polaris Bank plc.

J. Local Govt. Sure-P Capital Account No 0030045063 with the balance of ₦20,559,600.97 as at 31st December, 2022 domiciled with Sterling Bank plc.

K. Ekiti Local Government Ecological Fund Account No: 2038397727 with the balance of ₦294,931,695.71 as at December, 2022 domiciled with First Bank plc.

L. OPENING AND CLOSING BALANCES

The balance of **₦3.119,821,080.12** represents closing balance carried forward to January, 2023.

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

	<u>Revenue Head</u>	<u>%</u>
1.	Statutory Allocation	46.41
2.	Value Added Tax	30.81
3.	Exchange Rate Gain	0.17
4.	Augmentation Revenue	1.97
5.	Non Oil Revenue	3.02
6.	NNPC Refund	0.10
7.	Excess Crude Oil	14.67
8.	Intervention Fund	0.16
9.	10% IGR to LG	1.08
10.	Excess Bank Charges Refund	0.14
11.	Ecological Fund	1.45
12.	State Augmentation	<u>0.04</u>
	<i>Total</i>	<u>100.00</u>

B. COMPONENTS OF FUNDS APPLICATION

<u>Expenditure Head</u>	<u>%</u>
1. Primary School Staff Salary	22.09
2. LG Workers' Salary/Emoluments	32.66
3. Political Office Holders' Salary	3.81
4. Traditional Council's Allocation	2.29
2. Pension/Gratuity	17.18
6. Agencies/Parastatals	0.81
7. Running Grant to Peace Corps	0.55
8. Capital Expenditure	6.33
9. FIRS Tax Liabilities	0.20
10. Purchase of Vehicles	0.84
11. Fund Transfer Charges	0.00
12. Bail-out Fund Repayment	0.23
13. Security and House Grants	0.95
14. LG Joint Security Fund	0.32
15. Social Security Fund	0.21
15. Net Distributable Fund	2.53
16. Other Releases to Local Governments	1.50
17. Balance C/F	<u>7.49</u>
<i>Total</i>	<u>100.00</u>

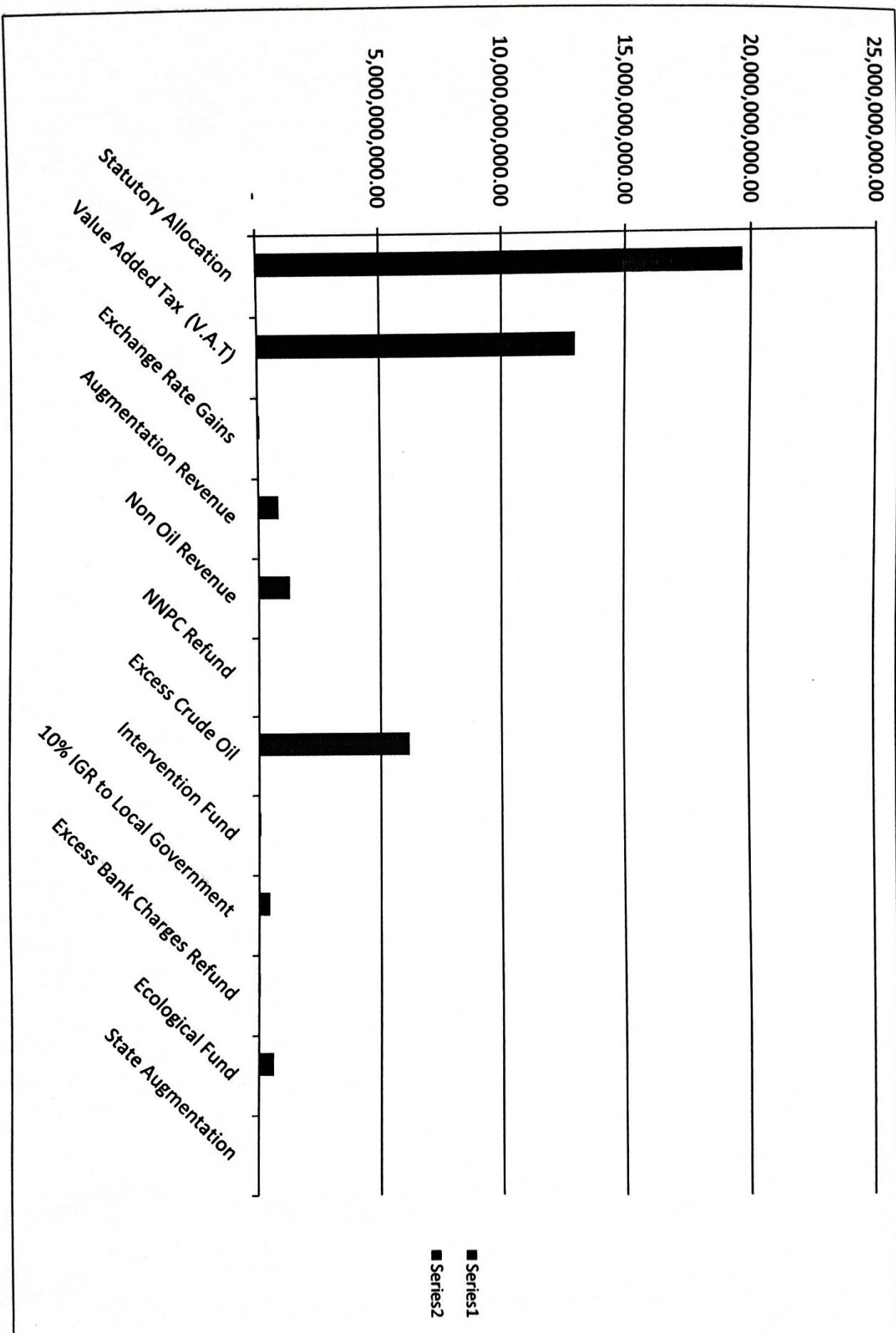
EKITI STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT GENERAL
STATE JOINT LOCAL GOVERNMENT ACCOUNTS
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED, 31ST DECEMBER, 2022

ANNEXURE II

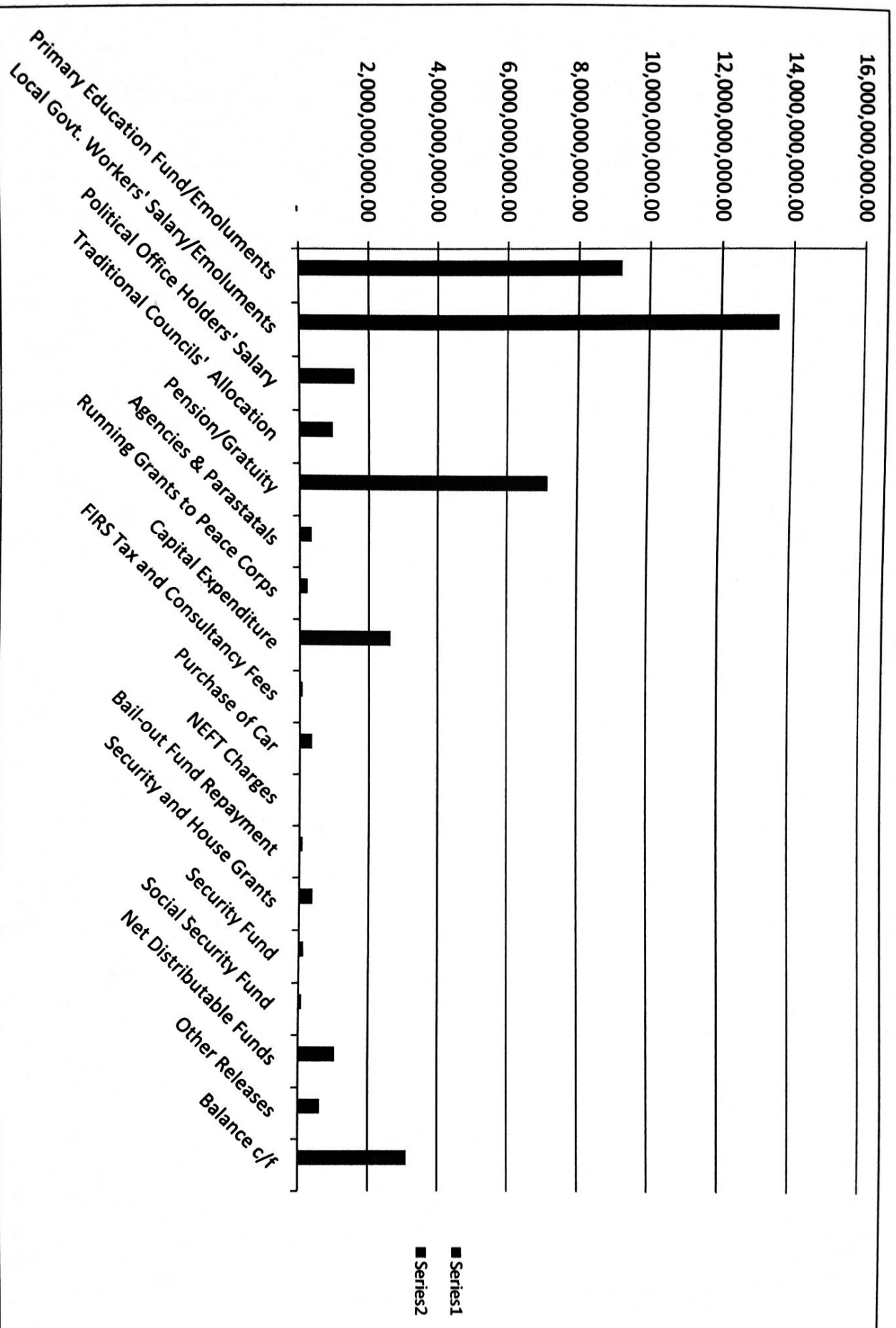
FOUR YEAR FINANCIAL SUMMARY

	YEAR ENDED 31/12/2022	YEAR ENDED 31/12/2021	YEAR ENDED 31/12/2020	YEAR ENDED 31/12/2019
SOURCES	N	N	N	N
Statutory Allocation	19,662,618,674.94	18,340,642,671.07	17,559,389,382.77	21,327,340,421.17
Value Added Tax (V.A.T)	12,993,796,197.71	10,985,886,823.58	7,576,509,930.94	6,264,437,184.02
Exchange Rate Gains	73,700,469.59	96,152,473.43	662,946,779.86	35,642,433.52
Equalization Fund	-	48,550,878.32	95,470,144.19	572,365,299.51
Augmentation Revenue	828,721,876.68	197,386,826.39	72,992,827.12	174,635,338.89
Non Oil Revenue	1,275,602,804.09	356,328,013.79	227,370,218.28	-
Solid Mineral	-	24,476,822.84	28,219,242.82	27,624,872.10
Excess PPT	-	-	-	-
Excess Crude Oil	6,185,101,898.84	354,334,112.24	561,917,031.40	-
Paris Club Refund	-	-	-	-
Refund	43,278,964.88	-	-	-
Ecological Fund	611,223,112.28	484,227,260.14	-	-
FG NLNG Intervention Fund	67,020,922.00	-	457,227,069.10	-
NNPC Refunds	-	-	-	31,751,879.80
Good and Valuable	-	-	47,874,819.70	-
Excess Bank Charges Refund	58,007,021.98	4,811,601.47	10,200,923.72	50,709,486.45
Total Federal Allocation (a)	41,799,071,932.99	30,892,777,683.27	27,300,117,369.90	28,484,508,885.46
Salary Refund	-	-	13,123,112.32	92,000,000.00
10% IGR to Local Govt.	443,320,138.61	328,535,843.58	-	-
State Augmentation	17,892,833.10	1,476,847,025.77	-	-
Other Income & Sundry Account	-	-	-	-
Balance B/F	-	3,668,137.48	225,457.13	259,297,687.53
Local Augmentation (b)	461,212,971.71	1,809,051,006.83	13,348,569.45	351,297,687.53
Judgement Debts	21,267,289.76	20,164,769.04	-	-
Deduction on Primary Health Care (c)	-	955,232,170.57	424,133,338.24	-
Software Book	-	10,253,754.72	-	-
Ecological Fund Deducted	572,697,631.34	454,589,655.12	-	-
	593,964,921.10	1,440,240,349.45	-	-
Grand-total (a+b-c)	41,666,319,983.60	31,261,588,340.65	26,889,332,601.11	28,835,804,573.00
APPLICATION				
(A) First Line Charges				
Primary Education Fund/Emoluments	9,206,146,590.23	7,816,241,289.90	6,448,257,830.90	7,310,901,619.22
Local Govt. Workers' Salary/Emoluments	13,610,184,186.56	11,672,612,758.93	9,759,146,312.91	10,754,318,876.76
Political Office Holders' Salary	1,586,958,684.59	1,651,826,149.68	1,117,856,156.87	602,319,908.79
Traditional Councils' Allocation	953,432,688.09	893,285,949.04	856,212,794.16	1,067,898,382.26
Pension/Gratuity	7,157,967,971.77	6,576,171,605.18	6,020,461,075.67	6,059,931,391.18
Agencies & Parastatals	337,813,982.16	276,158,249.10	298,168,349.07	372,669,509.44
Running Grants to Peace Corps	230,400,000.00	230,400,000.00	230,400,000.00	211,200,000.00
Covid-19 Support Fund	-	-	141,541,074.58	-
Capital Expenditure	2,638,306,063.01	611,882,420.07	669,895,889.28	681,759,398.99
FIRS Tax Liabilities	83,878,892.73	29,000,000.00	140,507,427.02	102,759,644.15
Finance Cost on Overdraft	-	-	-	32,603,487.72
NEFT Charges	1,200,000.00	4,419,350.00	1,200,000.00	1,200,000.00
Sub-total (a)	35,806,289,059.14	29,762,197,771.90	25,683,646,910.46	27,197,562,188.51
(B) Allocation to Local Govt. Councils				
Purchase of Cars for Chairmen	350,267,285.00	-	-	-
Ball-out Repayment	94,369,459.44	78,641,216.20	94,369,459.44	94,369,459.44
Biometric Contract Fund	-	-	31,131,866.98	124,627,467.92
Other Releases	625,014,099.90	172,874,492.31	55,064,500.00	45,920,000.00
Social Security Fund	88,450,000.00	-	-	-
Security Fund	134,400,000.00	134,400,000.00	134,400,000.00	219,200,000.00
Provision for Leave Bonus	-	29,274,860.24	-	-
Sub-total (b)	1,292,500,844.34	415,190,568.75	314,965,826.42	484,016,927.36
Sub-total (a+b)	37,098,789,903.48	30,177,388,340.65	25,998,612,736.88	27,681,579,115.87
Net Distributable Funds	1,053,750,000.00	929,200,000.00	884,051,726.77	1,154,000,000.00
Security and House Grants	393,959,000.00	-	-	-
Special Reserve(LCDA)	-	155,000,000.00	-	-
Balance c/f	3,119,821,080.12	-	3,668,137.46	225,487.13
Total Disbursement	41,666,319,983.60	31,261,588,340.65	26,889,332,601.11	28,835,804,573.00

ANNEXURE 1V BAR CHARTS SHOWING COMPONENTS OF SOURCES OF FUNDS



ANNEXURE V BAR CHARTS SHOWING COMPONENTS OF APPLICATION OF FUNDS



EKITI STATE OF NIGERIA
STATE JOINT ACCOUNT ALLOCATION COMMITTEE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2022
ANNEXURE VI
STATEMENT OF OUTSTANDING LIABILITIES

OUTSTANDING SALARIES AND ALLOWANCES	LOCAL GOVERNMENT	SUBEB	TOTAL
	N	N	N
June, 2018 Salary	915,579,331.72	665,025,369.45	1,580,604,701.17
July, 2018 Salary	915,579,331.72	665,025,369.45	1,580,604,701.17
August, 2018 Salary	915,579,331.72	665,025,369.45	1,580,604,701.17
September, 2018 Salary	915,579,331.72	665,025,369.45	1,580,604,701.17
SUB-TOTAL	3,662,317,326.88	2,660,101,477.80	6,322,418,804.68
OUTSTANDING POLITICAL OFFICE HOLDERS SALARIES	N	N	N
July, 2018 - July, 2019 Political Office Holders Salary	1,080,601,084.59	-	1,080,601,084.59
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	1,197,446,957.47	-	1,197,446,957.47
OUTSTANDING LEAVE BONUS			
2016 Leave Bonus	-	80,463,275.91	80,463,275.91
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
2020 Leave Bonus	546,875,782.17	442,456,722.14	989,332,504.31
2021 Leave Bonus	542,243,567.23	429,456,722.14	971,700,289.37
SUB-TOTAL	2,714,826,937.19	2,294,107,312.11	5,008,934,249.30
OUTSTANDING PENSION AND GRATUITY			N
March, 2018 - September, 2018 Pension			2,450,718,113.59
April, 2018 - September, 2018 Contributory Pension			12,203,090.41
SUB-TOTAL			2,462,921,204.00
OUTSTANDING TRADITIONAL RULERS' ALLOWANCES	N	N	N
February, 2016	46,667,691.25	-	46,667,691.25
SUB-TOTAL	46,667,691.25	-	46,667,691.25
OUTSTANDING DEDUCTIONS 2021			N
May, 2021	335,604,744.88	182,898,325.10	
SUB-TOTAL	766,087,774.56	376,915,485.54	1,143,003,260.10
OUTSTANDING BAIL-OUT REPAYMENT			N
Balance Outstanding as at 31st December, 2022			1,234,667,094.34
SUB-TOTAL			1,234,667,094.34
Total Outstanding Liabilities as at 31st December, 2022			16,181,392,166.80

ANNEXURE VII
SHARING FORMULEA
of LOCAL GOVERNMENT COUNCILS

S/N	L.G.Cs	NEW INDECIES w.e.f Nov, 2013	OLD INDECIES	VARIANCES
a	b	c	d	e=c-d
1	ADO-EKITI	0.08113743866	0.07986620800	0.00127123066
2	AYEKIRE	0.06174010813	0.06273321500	-0.00099310687
3	EFON	0.05886832496	0.05776515600	0.00110316896
4	EKITI EAST	0.06078474143	0.06148562300	-0.00070088157
5	EKITI S. WEST	0.06438288635	0.06302944600	0.00135344035
6	EKITI WEST	0.06563244644	0.06424021200	0.00139223444
7	EMURE	0.05408154341	0.05404992900	0.00003161441
8	IDO-OSI	0.06662413513	0.06478946300	0.00183467213
9	IJERO	0.07128517645	0.07032474100	0.00096043545
10	IKERE	0.06224761335	0.06320615300	-0.00095853965
11	IKOLE	0.06670858144	0.06845188100	-0.00174329956
12	ILEJEMEJE	0.04681343307	0.04809769500	-0.00128426193
13	IREPODUN	0.05933286753	0.06014789500	-0.00081502747
14	ISE-ORUN	0.05789921577	0.05858168300	-0.00068246723
15	MOBA	0.06209768985	0.06140401500	0.00069367485
16	OYE	0.06036379803	0.06182668500	-0.00146288697
	TOTAL	1.00000000000	1.000000000	0.00000000000

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
YEAR ENDED DECEMBER 31ST, 2022

DISTRIBUTION OF REVENUES FROM FEDERATION ACCOUNT TO EKITI STATE JAAC ACCOUNT

S/N	HEADS	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUGUST	SEPT	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1	Statutory Allocation	1,674,037,655.56	825,632,914.52	1,111,481,402.02	1,636,355,657.35	1,462,347,999.60	1,245,660,376.81	1,956,323,639.95	2,556,174,907.84	1,458,330,072.85	1,566,665,821.89	1,389,462,095.95	2,173,181,209.50	19,068,653,783.44
2	Value Added Tax	1,051,057,566.50	1,016,385,946.16	940,128,166.79	1,136,902,833.27	911,973,489.92	1,142,595,960.83	1,215,718,403.00	996,685,795.79	1,205,247,516.10	1,062,317,537.06	1,185,007,566.03	1,129,776,016.26	12,993,796,197.71
3	Excise Duty	16,552,962.21	16,418,997.21	-	-	-	-	-	-	-	0.00	18,205,686.02	22,523,414.15	73,700,459.59
4	Excise Crude Oil	-	-	-	-	-	-	-	-	-	3,529,734,298.96	-	2,761,667,833.55	6,291,402,132.51
5	Goods and Values	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00
6	Excess Bank Charges	-	-	26,502,040.02	-	-	-	-	-	-	-	-	0.00	58,007,021.98
7	Solid Minerals	-	-	-	-	31,504,981.96	-	-	-	-	-	0.00	0.00	0.00
8	Forex Equalization	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00
9	Intervention Funds	-	-	-	-	-	-	-	-	-	0.00	0.00	0.00	0.00
10	Additional Funds	-	17,892,833.10	-	-	120,984,194.18	-	-	-	-	50,417,565.97	0.00	67,020,922.60	256,316,515.25
11	Non Oil Revenue	-	354,334,112.25	283,467,289.80	-	-	70,866,822.45	-	-	-	212,600,467.35	248,033,878.57	630,717,212.67	1,800,019,783.89
12	Ecological Fund	-	50,717,718.54	35,891,572.73	42,643,521.95	49,728,688.41	43,870,439.99	40,999,137.14	59,079,709.20	76,685,247.24	45,875,906.87	46,999,974.66	118,731,195.55	611,223,172.28
13	100% IGR to LG	40,691,383.03	42,124,077.79	42,124,077.79	35,000,000.00	-	35,000,000.00	37,230,000.00	34,230,120.00	44,230,120.00	44,230,120.00	45,230,120.00	43,230,120.00	443,320,138.51
14	Refund	-	-	-	-	21,267,289.76	26,602,903.86	-	18,000,000.00	-	4,011,675.12	-	-	69,281,868.74
15	Balance B/F	-	-	-	-	-	-	-	-	-	0.00	-	-	0.00
	TOTAL	2,782,339,567.30	2,323,506,399.67	2,439,694,548.15	2,850,902,012.57	2,897,806,643.53	2,564,696,503.94	3,263,271,100.09	3,664,170,632.83	2,764,492,956.19	6,515,853,393.22	2,832,339,321.23	6,946,847,923.68	41,566,319,363.60

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
YEAR ENDED DECEMBER 31ST, 2022

TOTAL GROSS MONTHLY ALLOCATION TO VARIOUS LOCAL GOVERNMENT

SN	LOCAL GOVT	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	ADO-EKITI	225,751,905.97	188,523,276.83	197,942,453.09	231,314,887.17	210,779,377.21	208,084,791.52	264,773,465.20	297,301,411.84	225,926,626.43	592,731,057.09	237,971,184.27	1,506,853,240.22	4,387,953,676.85
2	AYEKIRE	171,781,945.74	143,453,474.61	150,620,831.26	176,014,998.52	160,388,863.09	158,338,465.46	201,474,715.51	226,228,284.90	171,914,896.20	213,922,350.34	181,079,990.83	385,681,066.28	2,340,897,882.74
3	EFORI	163,791,669.80	136,780,870.91	143,614,844.69	167,827,826.10	152,928,525.69	150,973,500.38	192,103,308.26	215,703,561.63	163,918,436.19	183,577,374.94	172,657,225.05	267,741,473.54	2,111,618,637.19
4	EKITI-EAST	169,123,791.17	141,233,674.92	148,290,123.86	173,291,341.67	157,807,005.13	155,888,335.36	198,357,094.90	222,725,658.39	169,254,684.35	396,064,463.70	178,277,958.27	379,713,035.79	2,480,127,167.52
5	EKITI, S. WEST	179,135,052.15	149,593,984.07	157,068,138.60	183,549,300.27	167,254,289.91	165,116,125.24	210,098,817.52	235,909,874.98	179,273,693.54	519,509,448.48	192,495,982.81	409,995,911.77	2,888,719,802.14
6	EKITI-WEST	182,611,752.63	152,497,343.89	160,116,558.58	187,111,673.64	170,500,405.41	168,320,742.88	214,176,470.94	240,488,476.24	182,753,084.81	627,651,398.84	152,387,408.13	237,839,177.16	1,915,521,812.52
7	EMURE	150,473,218.09	125,658,758.73	131,937,038.51	154,181,180.95	140,493,392.78	138,697,337.16	176,482,741.98	198,163,997.73	150,589,676.68	152,387,408.13	195,617,985.22	416,190,840.20	2,729,345,638.34
8	IDOIOSI	185,370,967.31	154,801,537.71	162,535,876.90	189,938,880.93	173,076,620.88	170,864,024.03	217,412,620.07	244,122,192.72	185,514,434.98	434,113,096.95	209,075,097.03	445,307,656.49	2,170,291,348.51
9	ILERIO	198,339,567.00	165,631,482.39	173,906,927.90	203,227,053.01	185,185,104.99	182,817,714.30	232,622,861.87	261,201,042.97	198,493,071.70	993,863,465.37	182,568,472.85	388,851,374.21	3,138,422,788.40
10	IKERE	173,193,997.59	144,632,665.73	151,858,938.23	177,461,846.18	161,707,283.52	159,640,011.57	203,130,842.87	228,085,870.57	173,328,040.91	370,611,934.65	195,652,221.57	416,718,363.46	2,668,753,690.82
11	IKOLE	185,605,925.62	154,997,749.17	162,741,891.66	190,179,629.08	173,295,996.06	171,080,594.74	217,888,191.28	244,431,618.40	185,749,575.14	105,029,466.71	137,300,958.61	292,336,397.17	1,717,774,078.66
12	ILEJEMELE	130,250,867.11	108,771,264.51	114,205,796.14	133,460,510.55	121,612,247.45	120,057,566.79	152,764,926.98	171,532,401.99	130,351,674.64	863,604,266.22	174,019,700.22	370,643,400.33	2,907,649,236.75
13	IREPODUNIFE	165,084,184.97	137,860,238.08	144,748,140.21	169,152,191.45	154,135,317.47	152,164,864.63	193,619,236.64	217,405,744.83	165,211,951.71	200,262,801.54	169,814,986.60	361,687,595.81	2,194,917,800.01
14	ISEORUN	161,095,278.95	134,529,140.47	141,250,611.19	165,084,990.76	150,410,867.40	148,488,126.34	188,940,842.17	212,152,600.30	172,910,579.98	200,619,443.12	182,128,756.32	287,914,824.90	2,239,913,632.61
15	MOBA	172,776,859.51	144,284,317.67	151,493,185.67	177,034,428.97	161,317,791.26	159,295,518.29	202,641,601.64	221,183,250.03	168,082,570.45	397,321,658.28	177,043,356.85	377,083,466.45	2,478,682,665.91
16	OYE	167,952,583.72	140,255,610.68	147,263,192.66	172,091,273.32	156,813,475.59	154,808,785.42	196,983,442.46	221,183,250.03	168,082,570.45	397,321,658.28	177,043,356.85	377,083,466.45	2,478,682,665.91
	Total	2,782,339,667.30	2,323,605,399.57	2,439,594,549.15	2,850,902,012.57	2,597,806,643.83	2,564,596,503.94	3,263,271,180.09	3,664,170,532.83	2,784,492,956.19	6,515,853,393.22	2,932,939,321.23	6,946,847,923.68	41,666,319,983.60