

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

STATE JOINT LOCAL GOVERNMENT ACCOUNTS
AND FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED, 30TH JUNE, 2022
ANNEXURE III

FOUR YEAR FINANCIAL SUMMARY

	MID-YEAR ENDED	MID-YEAR ENDED	MID-YEAR ENDED	MID-YEAR ENDED
	30/06/2022	30/06/2021	30/06/2020	30/06/2019
SOURCES			N	N
Statutory Allocation	8,172,216,354.51	7,910,732,911.12	9,067,389,834.89	9,874,503,749.02
Value Added Tax (V.A.T)	6,199,043,363.47	5,550,736,408.97	3,244,009,328.54	3,183,472,929.92
Exchange Rate Gains	32,971,359.42	-	394,843,828.58	16,457,891.45
Equalization Fund	-	48,550,878.32	48,258,989.56	340,576,576.97
Augmentation Revenue	147,587,098.04	177,167,056.13	-	174,635,338.89
Non Oil Revenue	708,686,224.50	-	59,481,854.82	-
Solid Mineral	-	24,476,822.84	28,218,242.82	-
Excess PPT	-	-	-	-
Excess Crude Oil	-	177,167,056.12	379,434,963.59	-
Goods and Valuables	-	-	47,874,819.70	-
MDG Refund	-	-	-	-
Ecological Fund	222,851,941.62	121,260,010.93	-	-
FG NLNG Intervention Fund	-	-	-	-
Judgment Debt Refunds	21,267,289.76	-	-	31,751,879.80
Excess Bank Charges Refund	58,007,021.98	1,833,374.72	10,200,923.72	44,304,678.66
Total Federal Allocation (a)	15,562,612,653.30	14,011,924,419.15	13,279,712,786.22	13,665,703,044.71
Salary Refund	17,692,833.10	-	-	92,000,000.00
10% IGR to LGAs	194,939,538.61	-	-	-
Balance B/F	-	3,668,137.48	225,457.13	259,297,687.53
Local Augmentation (b)	212,832,371.71	3,668,137.48	225,457.13	351,297,687.53
Judgement Debt Deductions	21,267,289.76	-	-	-
Software Book Deductions	-	4,660,797.80	-	-
Primary Health Deductions	-	637,132,166.89	-	-
Ecological Fund Deductions	195,433,058.89	150,805,866.97	-	-
Total Deductions (c)	216,700,348.65	792,898,831.46	-	-
Grand-total (a+b - c)	15,558,744,676.36	13,222,993,725.17	13,279,938,243.35	14,017,000,732.24
APPLICATION				
(A) First Line Charges				
Primary Education Fund/Emoluments	3,832,669,903.06	3,160,143,784.31	3,443,252,240.43	3,573,872,350.16
Local Govt. Workers' Salary/Emoluments	5,501,298,047.30	4,733,301,249.56	4,748,307,857.74	5,346,919,586.74
Political Office Holders' Salary	675,386,256.25	760,136,527.17	376,348,568.02	129,458,555.08
Traditional Councils' Allocation	397,775,800.43	355,849,528.04	453,369,491.71	495,256,548.68
Pension/Gratuity	3,370,368,218.38	3,214,858,282.58	2,942,618,269.50	3,045,992,488.40
Agencies & Parastatals	137,777,502.61	115,094,139.00	152,775,091.15	166,518,449.36
Running Grants to Peace Corps	115,200,000.00	115,200,000.00	115,200,000.00	96,000,000.00
COVID-19 Support Fund	-	-	104,452,690.75	-
Capital Expenditure	30,000,000.00	301,901,000.00	219,500,000.00	293,759,398.99
Consultancy Fees on Tax Liabilities	-	29,000,000.00	80,507,427.02	80,000,000.00
Finance Cost on Overdraft	-	-	-	32,603,457.72
NEFT Charges	600,000.00	600,000.00	600,000.00	600,000.00
Sub-total (a)	14,361,075,728.03	12,789,063,508.68	12,636,931,436.32	13,260,980,845.13
(B) Allocation to Local Govt. Councils				
Ball-out Repayment	47,184,729.72	31,466,486.48	47,184,729.72	47,184,729.72
Biometric Contract Fund	-	-	31,131,866.98	31,131,866.98
Other Releases	48,576,933.61	33,990,563.99	25,714,500.00	-
Security and House Grants	201,515,000.00	-	-	-
Provision for Leave Bonus	120,000,000.00	-	-	-
Security Fund	67,200,000.00	67,200,000.00	11,002,453.45	96,000,000.00
Purchase of Vehicle for chairmen	313,692,285.00	-	-	-
Other Reserve(NDF)	-	-	-	-
Sub-total (b)	795,168,948.33	132,647,050.47	115,033,550.15	174,316,596.70
Sub-total (a+b)	15,156,244,676.36	12,921,730,559.15	12,751,964,986.47	13,435,297,441.83
Net Distributable Funds	402,500,000.00	409,260,000.00	471,822,172.84	588,000,000.00
Balance c/f	-	1,200,000.00	55,451,084.04	13,703,290.41
Total Disbursement	15,558,744,676.36	13,332,130,559.13	13,279,938,243.35	14,017,000,732.24

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 MID-YEAR ENDED 30TH JUNE, 2022

		<u>MID-YEAR ENDED</u>	<u>MID-YEAR ENDED</u>
		<u>30/06/2022</u>	<u>30/06/2021</u>
		<u>N</u>	<u>N</u>
SOURCES			
Statutory Allocation	1	8,172,216,354.51	7,910,732,811.12
Value Added Tax	2	6,199,043,363.47	5,550,736,408.97
Exchange Rate Gains	3	32,971,359.42	34,725,273.67
Equalization Fund		-	48,550,678.32
Augmentation Revenue	4	147,587,098.04	177,167,056.13
Non Oil Revenue	5	708,668,224.50	-
Solid Mineral		-	24,476,822.84
Excess Crude Oil		-	177,167,056.12
Goods and Valuables		-	-
Ecological Fund	6	222,851,941.62	121,260,010.93
Judgment Debt Refunds	7	21,267,289.76	-
Excess Bank Charges Refund	8	58,007,021.98	1,833,374.72
Total Federal Allocation (a)		<u>15,562,612,653.30</u>	<u>14,046,649,692.62</u>
Salary Refund	9	17,892,833.10	-
Other Incomes		-	74,411,560.29
10% IGR to the LGs	10	194,939,538.61	-
Balance B/F		-	3,668,137.48
Local Augmentation (b)		<u>212,832,371.71</u>	<u>78,079,697.77</u>
Judgment Debt Deductions	11	21,267,289.76	-
Software Book Deductions		-	4,660,797.60
Primary Health Care Deductions		-	637,132,166.89
Ecological Fund Deductions	12	195,433,058.89	150,805,866.97
Total Deduction (c)		<u>216,700,348.65</u>	<u>792,598,631.46</u>
Grand-total (a+b-c)		<u>15,558,744,676.36</u>	<u>13,332,130,559.13</u>
APPLICATION			
(A) First Line Charges			
Primary Education Fund	13	3,832,669,903.06	3,160,143,784.31
Local Govt. Workers' Emoluments	14	5,901,298,047.30	4,733,301,249.56
Political Office Holders	15	675,386,256.25	760,135,527.17
Traditional Councils' Allocation	16	397,775,900.43	355,849,526.04
Pension/Gratuity	17	3,370,366,218.38	3,214,858,282.58
Agencies & Parastatals	18	137,777,502.61	118,094,139.00
Running Grants to Peace Corps	19	115,200,000.00	115,200,000.00
COVID-19 Support Fund		-	-
Capital Expenditure	20	30,000,000.00	301,901,000.00
Consultancy Fees on Tax Liabilities		-	29,000,000.00
Finance Cost on Overdraft		-	-
NEFT Charges	21	600,000.00	600,000.00
Sub - Total		<u>14,361,075,728.03</u>	<u>12,789,083,508.66</u>
(B) Other First Line Items			
Security Fund and House Grants	22	201,515,000.00	-
Ball-out Repayment	23	47,184,729.72	31,456,486.48
Provision for Leave Bonus	24	120,000,000.00	-
Security Fund	25	67,200,000.00	67,200,000.00
Other Releases	26	45,576,933.61	33,990,563.99
Purchase of Vehicle for chairmen	27	313,692,285.00	-
		<u>795,168,948.33</u>	<u>132,647,050.47</u>
Sub-total (A+B)		<u>15,156,244,676.36</u>	<u>12,921,730,559.13</u>
Net Distributable Funds	28	<u>402,500,000.00</u>	<u>409,200,000.00</u>
Balance c/f		-	1,200,000.00
Total Disbursement		<u>15,558,744,676.36</u>	<u>13,332,130,559.13</u>

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

MID-YEAR ENDED 30TH JUNE, 2022

<u>S/NO</u>	<u>LOCAL GOVERNMENT COUNCILS</u>	<u>NET ALLOCATION</u>	<u>NET ALLOCATION</u>
		<u>MID-YEAR ENDED</u>	<u>MID-YEAR ENDED</u>
		<u>30/06/2022</u>	<u>30/06/2021</u>
		<u>N</u>	<u>N</u>
1	ADO-EKITI	32,657,819.06	33,201,439.91
2	AYEKIRE	24,850,393.52	25,264,052.25
3	EFON	23,694,500.80	24,088,918.57
4	EKITI EAST	24,465,858.43	24,873,116.19
5	EKITI SOUTH WEST	25,914,111.76	26,345,477.09
6	EKITI WEST	26,417,059.69	26,856,797.08
7	EMURE	21,767,821.22	22,130,167.56
8	IDO/OSI	26,816,214.39	27,262,596.10
9	IJERO	28,692,283.52	29,169,894.20
10	IKERE	25,054,664.37	25,471,723.38
11	IKOLE	26,850,204.03	27,297,151.53
12	ILEJEMEJE	18,842,406.81	19,156,056.81
13	IREPODUN/IFELODUN	23,881,479.18	24,279,009.39
14	ISE/ORUN	23,304,434.35	23,692,359.09
15	MOBA	24,994,320.16	25,410,374.69
16	OYE	<u>24,296,428.71</u>	<u>24,700,866.16</u>
		<u>402,500,000.00</u>	<u>409,200,000.00</u>

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

STATEMENT 2

SUMMARY OF GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS
FOR THE
MID-YEAR ENDED 30TH JUNE, 2022

S/NO	LOCAL GOVERNMENT COUNCILS	GROSS ALLOCATION	GROSS ALLOCATION
		MID-YEAR ENDED 30/06/2022	MID-YEAR ENDED 30/06/2021
		N	N
1	ADO-EKITI	1,732,872,010.91	1,250,147,678.70
2	AYEKIRE	878,815,010.92	779,121,190.51
3	EFON	725,018,233.70	720,774,500.71
4	EKITI EAST	917,673,945.98	828,908,761.22
5	EKITI SOUTH WEST	1,019,877,385.99	808,354,043.17
6	EKITI WEST	1,121,522,290.69	975,036,726.07
7	EMURE	686,784,604.08	648,675,589.79
8	IDO/OSI	1,020,220,826.72	862,237,634.84
9	IJERO	1,009,302,122.63	856,234,599.21
10	IKERE	1,219,833,880.46	922,584,615.13
11	IKOLE	1,015,845,509.37	914,393,840.36
12	ILEJEMEJE	563,386,662.97	568,825,767.22
13	IREPODUN/IFELODUN	1,121,777,944.67	896,550,317.72
14	ISE/ORUN	783,425,074.94	750,909,734.55
15	MOBA	800,350,825.82	733,588,253.93
16	OYE	<u>942,038,346.51</u>	<u>815,787,305.98</u>
		<u>15,558,744,676.36</u>	<u>13,332,130,559.13</u>

**EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL**

STATE JOINT LOCAL GOVERNMENTS

**REPORT AND FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED, 30TH JUNE, 2022**

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	S
S/NO	LOCAL GOVERNMENT COUNCILS	PRIMARY EDUCATION FUND/EMOLUMENTS	LOCAL GOVT WORKERS' SALARY/ EMOLUMENTS	POLITICAL OFFICE HOLDERS' SALARY	TRADITIONAL COUNCILS	PENSION & GRATUITY	LOCAL GOVT. PARASTATALS/	RUNNING GRANTS TO PEACE CORPS	RAIL OUT REPAYMENT FUND	CAPITAL EXPENDITURE	FUND TRANSFER CHARGES	OTHER ALLOCATIONS	NET DISTRIBUTABLE FUNDS	PURCHASE OF VEHICLES	SECURITY FUND AND HOUSE GRANTS	LEAVE BONUS	GRAND TOTAL ALLOCATION	S/NO
		(SUBEBB)	EMOLUMENTS		ALLOCATION		AGENCIES				(NET&VAT CHARGES)							
		N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
1	ADO-EKITI	655,490,673.67	589,096,852.86	49,295,474.37	32,274,509.61	273,463,044.58	11,178,913.67	7,200,000.00	3,828,448.11	2,434,123.16	48,682.46	3,697,995.66	32,657,819.06	35,850,545.19	26,618,435.88	9,736,492.64	1,732,872,010.91	1
2	AYEKIRE	160,195,962.68	361,083,735.40	35,525,517.85	24,558,720.93	208,086,898.24	8,506,397.91	7,200,000.00	2,913,190.31	1,852,203.24	37,044.06	2,813,924.81	24,850,393.52	17,925,273.72	15,856,935.27	7,408,812.98	878,815,010.92	2
3	EPON	137,301,738.17	250,197,440.24	42,465,615.48	23,416,395.08	198,407,931.51	8,110,730.80	7,200,000.00	2,777,686.00	1,766,049.75	35,320.99	2,683,037.74	23,694,500.80	8,962,636.71	10,934,951.44	7,064,199.00	725,018,233.70	3
4	EKITI EAST	217,851,101.23	335,128,522.89	47,097,349.60	24,178,699.18	204,866,960.68	8,374,769.87	7,200,000.00	2,868,111.60	1,823,542.24	36,470.84	2,770,382.12	24,465,858.43	17,925,273.72	15,792,734.62	7,294,168.97	917,673,945.99	4
5	EKITI SOUTH WEST	198,697,301.79	449,089,336.85	37,874,004.19	25,609,954.15	216,994,033.96	8,870,513.29	7,200,000.00	3,037,889.09	1,931,486.59	38,629.73	2,934,374.54	25,914,111.76	17,925,273.72	16,034,529.96	7,725,946.36	1,019,877,385.99	5
6	EKITI WEST	352,390,953.72	369,932,090.78	45,519,169.58	26,106,998.92	221,205,511.57	9,042,674.56	7,200,000.00	3,096,849.25	1,968,973.39	39,379.47	2,991,325.65	26,417,059.69	26,887,910.13	20,847,500.40	7,875,893.57	1,121,522,290.69	6
7	EMURE	119,199,114.50	252,176,496.60	42,465,616.66	21,512,329.22	182,274,715.11	7,451,219.99	7,200,000.00	2,551,823.01	1,622,446.30	32,448.93	2,464,870.91	21,767,821.22	8,962,636.71	10,613,279.72	6,489,785.21	686,784,604.08	7
8	IDO/OSI	232,433,989.05	396,522,264.86	46,695,539.22	26,501,468.68	224,547,867.62	9,179,306.95	7,200,000.00	3,143,641.81	1,998,724.05	39,974.48	3,036,523.78	26,816,214.39	17,925,273.72	16,185,141.88	7,994,896.22	1,020,220,826.72	8
9	IJERO	223,604,093.27	353,614,080.27	52,294,007.61	28,355,518.12	240,257,293.15	9,821,493.58	7,200,000.00	3,363,571.78	2,138,555.29	42,771.11	3,248,959.75	28,692,283.52	26,887,910.13	21,227,363.86	8,554,221.17	1,009,302,122.63	9
10	IKERE	303,107,418.74	547,434,888.67	44,937,619.98	24,760,594.23	209,797,377.70	8,576,320.71	7,200,000.00	2,937,136.81	1,867,428.40	37,348.57	2,837,055.34	25,054,664.37	17,925,273.72	15,891,039.62	7,469,713.60	1,219,833,880.46	10
11	IKOLE	265,392,774.06	347,130,705.16	44,671,304.07	26,535,059.38	224,832,482.78	9,190,941.75	7,200,000.00	3,147,626.39	2,001,257.44	40,025.15	3,040,372.59	26,850,204.03	26,887,910.13	20,919,816.67	8,005,029.77	1,015,845,509.37	11
12	ILEJEMEJE	91,338,853.05	197,821,118.35	34,854,594.69	18,621,250.81	157,778,507.01	6,449,837.90	7,200,000.00	2,208,879.19	1,404,402.99	28,088.06	2,133,612.73	18,842,406.81	8,962,636.71	10,124,862.70	5,617,611.97	563,386,662.97	12
13	IREPODUN/IFELODUN	293,605,563.69	462,955,761.08	40,634,192.35	23,601,178.87	199,973,611.03	8,174,734.31	7,200,000.00	2,799,605.32	1,779,986.03	35,599.72	2,704,210.16	23,881,479.18	26,887,910.13	20,424,168.70	7,119,944.10	1,121,777,944.67	13
14	ISE/ORUN	187,413,821.38	273,524,037.13	31,910,075.67	23,030,906.90	195,141,676.70	7,977,209.35	7,200,000.00	2,731,958.85	1,736,976.47	34,739.53	2,638,868.71	23,304,434.35	8,962,636.71	10,869,827.30	6,947,905.89	783,425,074.94	14
15	MOBA	166,005,119.38	273,665,497.30	37,018,750.20	24,700,958.28	209,292,080.30	8,555,664.63	7,200,000.00	2,930,062.71	1,862,930.70	37,258.61	2,830,222.29	24,994,320.16	17,925,273.72	15,880,964.76	7,451,722.78	800,350,825.82	15
16	OYE	228,641,424.67	341,925,218.87	42,127,424.73	24,011,258.08	203,448,226.45	8,316,773.34	7,200,000.00	2,848,249.50	1,810,913.94	36,218.28	2,751,196.82	24,296,428.71	26,887,910.13	20,493,447.23	7,243,655.76	942,038,346.51	16
	TOTAL	3,832,669,903.06	5,801,298,047.31	675,386,256.25	397,775,800.43	3,370,368,218.38	137,777,502.61	115,200,000.00	47,184,729.72	30,000,000.00	600,000.00	45,576,933.61	402,500,000.00	313,692,285.00	268,715,000.00	120,000,000.00	15,558,744,676.36	

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2022

NOTE 13(b)

PRIMARY EDUCATION FUND
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT COUNCILS	TOTAL
		N
1	ADO-EKITI	655,490,673.67
2	AYEKIRE	160,195,962.68
3	EFON	137,301,738.17
4	EKITI EAST	217,851,101.23
5	EKITI SOUTH WEST	198,697,301.79
6	EKITI WEST	352,390,953.72
7	EMURE	119,199,114.50
8	IDO/OSI	232,433,989.05
9	IJERO	223,604,093.27
10	IKERE	303,107,418.74
11	IKOLE	265,392,774.06
12	ILEJEMEJE	91,338,853.05
13	IREPODUN/IFELODUN	293,605,563.69
14	ISE/ORUN	187,413,821.38
15	MOBA	166,005,119.38
16	OYE	228,641,424.67
	TOTAL	<u>3,832,669,903.06</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2022

NOTE 14(b)

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

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	551,734,368.79
2	AYEKIRE	332,653,409.71
3	EFON	223,089,524.46
4	EKITI EAST	307,138,128.18
5	EKITI SOUTH WEST	419,442,054.35
6	EKITI WEST	339,709,405.97
7	EMURE	227,272,816.65
8	IDO/OSI	365,842,923.38
9	IJERO	320,788,404.31
10	IKERE	518,770,865.00
11	IKOLE	316,412,477.51
12	ILEJEMEJE	176,264,286.19
13	IREPODUN/IFELODUN	435,633,930.92
14	ISE/ORUN	246,862,380.53
15	MOBA	245,070,510.98
16	OYE	314,128,661.82
17	L.G Service Comm	117,030,655.21
18	Loans Board	30,346,870.92
19	PENCOM	45,612,760.01
20	Training School	40,957,513.14
21	PHCDA(LG)	226,536,099.28
	TOTAL	<u>5,801,298,047.30</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2022

NOTE 15(b)

POLITICAL OFFICE HOLDERS' SALARY
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	49,295,474.37
2	AYEKIRE	35,525,517.85
3	EFON	42,465,615.48
4	EKITI EAST	47,097,349.60
5	EKITI SOUTH WEST	37,874,004.19
6	EKITI WEST	45,519,169.58
7	EMURE	42,465,616.66
8	IDO/OSI	46,695,539.22
9	IJERO	52,294,007.61
10	IKERE	44,937,619.98
11	IKOLE	44,671,304.07
12	ILEJEMEJE	34,854,594.69
13	IREPODUN/IFELODUN	40,634,192.35
14	ISE/ORUN	31,910,075.67
15	MOBA	37,018,750.20
16	OYE	42,127,424.73
	TOTAL	<u>675,386,256.25</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2022

NOTE 16(b)

TRADITIONAL COUNCILS' ALLOCATION
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	32,274,509.61
2	AYEKIRE	24,558,720.93
3	EFON	23,416,395.08
4	EKITI EAST	24,178,699.18
5	EKITI SOUTH WEST	25,609,954.15
6	EKITI WEST	26,106,998.92
7	EMURE	21,512,329.22
8	IDO/OSI	26,501,468.68
9	IJERO	28,355,518.12
10	IKERE	24,760,594.23
11	IKOLE	26,535,059.38
12	ILEJEMEJE	18,621,250.81
13	IREPODUN/IFELODUN	23,601,178.87
14	ISE/ORUN	23,030,906.90
15	MOBA	24,700,958.28
16	OYE	24,011,258.08
	TOTAL	<u>397,775,800.43</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2022

NOTE 22(b)

SECURITY AND HOUSE GRANTS
(BY LOCAL GOVERNMENT COUNCILS)

S/NO LOCAL GOVT. COUNCILS	TOTAL
	N
1 ADO-EKITI	21,166,000.00
2 AYEKIRE	11,708,000.00
3 EFON	6,979,000.00
4 EKITI EAST	11,708,000.00
5 EKITI SOUTH WEST	11,708,000.00
6 EKITI WEST	16,437,000.00
7 EMURE	6,979,000.00
8 IDO/OSI	11,708,000.00
9 IJERO	16,437,000.00
10 IKERE	11,708,000.00
11 IKOLE	16,437,000.00
12 ILEJEMEJE	6,979,000.00
13 IREPODUN/IFELODUN	16,437,000.00
14 ISE/ORUN	6,979,000.00
15 MOBA	11,708,000.00
16 OYE	16,437,000.00
TOTAL	<u><u>201,515,000.00</u></u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2022

NOTE 28(b)

NET DISTRIBUTABLE FUND
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	32,657,819.06
2	AYEKIRE	24,850,393.52
3	EFON	23,694,500.80
4	EKITI EAST	24,465,858.43
5	EKITI SOUTH WEST	25,914,111.76
6	EKITI WEST	26,417,059.69
7	EMURE	21,767,821.22
8	IDO/OSI	26,816,214.39
9	IJERO	28,692,283.52
10	IKERE	25,054,664.37
11	IKOLE	26,850,204.03
12	ILEJEMEJE	18,842,406.81
13	IREPODUN/IFELODUN	23,881,479.18
14	ISE/ORUN	23,304,434.35
15	MOBA	24,994,320.16
16	OYE	<u>24,296,428.71</u>
	TOTAL	<u>402,500,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2022

NOTE 20(b)

CAPITAL EXPENDITURE
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	2,434,123.16
2	AYEKIRE	1,852,203.24
3	EFON	1,766,049.75
4	EKITI EAST	1,823,542.24
5	EKITI SOUTH WEST	1,931,486.59
6	EKITI WEST	1,968,973.39
7	EMURE	1,622,446.30
8	IDO/OSI	1,998,724.05
9	IJERO	2,138,555.29
10	IKERE	1,867,428.40
11	IKOLE	2,001,257.44
12	ILEJEMEJE	1,404,402.99
13	IREPODUN/IFELODUN	1,779,986.03
14	ISE/ORUN	1,736,976.47
15	MOBA	1,862,930.70
16	OYE	1,810,913.94
	TOTAL	<u><u>30,000,000.00</u></u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2022

NOTE 19(b)

RUNNING GRANTS TO PEACE CORPS
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL N
1	ADO-EKITI	7,200,000.00
2	AYEKIRE	7,200,000.00
3	EFON	7,200,000.00
4	EKITI EAST	7,200,000.00
5	EKITI SOUTH WEST	7,200,000.00
6	EKITI WEST	7,200,000.00
7	EMURE	7,200,000.00
8	IDO/OSI	7,200,000.00
9	IJERO	7,200,000.00
10	IKERE	7,200,000.00
11	IKOLE	7,200,000.00
12	ILEJEMEJE	7,200,000.00
13	IREPODUN/IFELODUN	7,200,000.00
14	ISE/ORUN	7,200,000.00
15	MOBA	7,200,000.00
16	OYE	7,200,000.00
	TOTAL	115,200,000.00

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2022

NOTE 27(b)

PURCHASE OF VEHICLES
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	35,850,545.19
2	AYEKIRE	17,925,273.72
3	EFON	8,962,636.71
4	EKITI EAST	17,925,273.72
5	EKITI SOUTH WEST	17,925,273.72
6	EKITI WEST	26,887,910.13
7	EMURE	8,962,636.71
8	IDO/OSI	17,925,273.72
9	IJERO	26,887,910.13
10	IKERE	17,925,273.72
11	IKOLE	26,887,910.13
12	ILEJEMEJE	8,962,636.71
13	IREPODUN/IFELODUN	26,887,910.13
14	ISE/ORUN	8,962,636.71
15	MOBA	17,925,273.72
16	OYE	26,887,910.13
	TOTAL	313,692,285.00

The unit cost of each car was 13,390,065.00 @ 35 totally 468,652,275.00 in which the amount had been provided for since 2021, but the amount expended for year 2022 account was 313,692,285.00

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2022

NOTE 17(b)

PENSION AND GRATUITY
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	273,463,044.58
2	AYEKIRE	208,086,898.24
3	EFON	198,407,931.51
4	EKITI EAST	204,866,960.68
5	EKITI SOUTH WEST	216,994,033.96
6	EKITI WEST	221,205,511.57
7	EMURE	182,274,715.11
8	IDO/OSI	224,547,867.62
9	IJERO	240,257,293.15
10	IKERE	209,797,377.70
11	IKOLE	224,832,482.78
12	ILEJEMEJE	157,778,507.01
13	IREPODUN/IFELODUN	199,973,611.03
14	ISE/ORUN	195,141,676.70
15	MOBA	209,292,080.30
16	OYE	203,448,226.45
	TOTAL	<u>3,370,368,218.38</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2022

NOTE 18(c)

PARASTATALS AND AGENCIES
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	11,178,913.67
2	AYEKIRE	8,506,397.91
3	EFON	8,110,730.80
4	EKITI EAST	8,374,769.87
5	EKITI SOUTH WEST	8,870,513.29
6	EKITI WEST	9,042,674.56
7	EMURE	7,451,219.99
8	IDO/OSI	9,179,306.95
9	IJERO	9,821,493.58
10	IKERE	8,576,320.71
11	IKOLE	9,190,941.75
12	ILEJEMEJE	6,449,837.90
13	IREPODUN/IFELODUN	8,174,734.31
14	ISE/ORUN	7,977,209.35
15	MOBA	8,555,664.63
16	OYE	8,316,773.34
	TOTAL	137,777,502.61

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2022

NOTE 24(b)

PROVISION FOR LEAVE BONUS
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	9,736,492.64
2	AYEKIRE	7,408,812.98
3	EFON	7,064,199.00
4	EKITI EAST	7,294,168.97
5	EKITI SOUTH WEST	7,725,946.36
6	EKITI WEST	7,875,893.57
7	EMURE	6,489,785.21
8	IDO/OSI	7,994,896.22
9	IJERO	8,554,221.17
10	IKERE	7,469,713.60
11	IKOLE	8,005,029.77
12	ILEJEMEJE	5,617,611.97
13	IREPODUN/IFELODUN	7,119,944.10
14	ISE/ORUN	6,947,905.89
15	MOBA	7,451,722.78
16	OYE	7,243,655.76
	TOTAL	120,000,000.00

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2022

NOTE 23(b)

BAIL OUT REPAYMENT
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL N
1	ADO-EKITI	3,828,448.11
2	AYEKIRE	2,913,190.31
3	EFON	2,777,686.00
4	EKITI EAST	2,868,111.60
5	EKITI SOUTH WEST	3,037,889.09
6	EKITI WEST	3,096,849.25
7	EMURE	2,551,823.01
8	IDO/OSI	3,143,641.81
9	IJERO	3,363,571.78
10	IKERE	2,937,136.81
11	IKOLE	3,147,626.39
12	ILEJEMEJE	2,208,879.19
13	IREPODUN/IFELODUN	2,799,605.32
14	ISE/ORUN	2,731,958.85
15	MOBA	2,930,062.71
16	OYE	2,848,249.50
	TOTAL	47,184,729.72

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 4

AUGMENTATION REVENUE

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	120,984,194.18
June	26,602,903.86
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>147,587,098.04</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 28(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	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>402,500,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 17

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	524,889,215.59
June	591,840,024.75
July	
August	
September	
October	
November	
December	
TOTAL	<u>3,370,368,218.38</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 18(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	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>137,777,502.61</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 8

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 MID-YEAR ENDED 30TH JUNE, 2022

NOTE 14(a)

LOCAL GOVERNMENT WORKERS' EMOLUMENTS

MONTH	AMOUNT
	N
January	1,042,988,043.52
February	810,682,466.28
March	823,334,025.86
April	1,093,206,536.58
May	1,034,462,845.53
June	996,624,129.53
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>5,801,298,047.30</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 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	-
December	-
TOTAL	<u>32,971,359.42</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 13(a)

PRIMARY EDUCATION FUND

MONTH	AMOUNT
	N
January	682,299,389.58
February	558,701,715.50
March	565,527,204.51
April	704,970,411.17
May	652,776,319.33
June	668,394,862.97
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>3,832,669,903.06</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 15(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	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>675,386,256.25</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 16(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	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>397,775,800.43</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 25

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	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>67,200,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 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	1,462,347,999.60
June	1,283,030,188.11
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>8,172,216,354.51</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 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	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>6,199,043,363.47</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 21

FUND TRANSFER CHARGES

MONTH	PROVISION	ACTUAL	VARIANCE
	N	N	N
January	100,000.00	35,490.03	64,509.97
February	100,000.00	22,472.18	77,527.82
March	100,000.00	24,536.22	75,463.78
April	100,000.00	19,961.98	80,038.02
May	100,000.00	26,100.36	73,899.64
June	100,000.00	25,455.38	74,544.62
July	-	-	-
August	-	-	-
September	-	-	-
October	-	-	-
November	-	-	-
December	-	-	-
TOTAL	600,000.00	154,016.15	445,983.85

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 27

PURCHASE OF VEHICLE

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	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>313,692,285.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 20(a)

CAPITAL EXPENDITURE

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

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 5

NON OIL REFUND

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	-
November	-
December	-
TOTAL	<u>708,668,224.50</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 10

10% IGR to LGAs

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	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>194,939,538.61</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 24

PROVISION FOR LEAVE BONUS

MONTH	AMOUNT
	N
January	40,000,000.00
February	-
March	40,000,000.00
April	40,000,000.00
May	-
June	-
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>120,000,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	-
June	-
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<hr/> - <hr/>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 19(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	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>115,200,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 9

SALARY REFUND

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 MID-YEAR ENDED 30TH JUNE, 2022

NOTE 9

SALARY REFUNDS

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 MID-YEAR ENDED 30TH JUNE, 2022

NOTE 23

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	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>47,184,729.72</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 26

OTHER RELEASES TO LOCAL GOVERNMENTS

(Stipend to Iyalojas, Workshop/Seminars , Renovation)

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	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>45,576,933.61</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 11

JUDGEMENT DEBT DEDUCTIONS

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 MID-YEAR ENDED 30TH JUNE, 2022

NOTE 6

ECOLOGICAL FUND

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	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>222,851,941.62</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 7

JUDGMENT DEBT REFUNDS

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	21,267,289.76
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 MID-YEAR ENDED 30TH JUNE, 2022

NOTE 12

ECOLOGICAL FUND DEDUCTIONS

MONTH	AMOUNT
	N
January	50,221,129.67
February	24,768,987.44
March	33,344,442.06
April	49,728,688.42
May	-
June	37,369,811.30
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>195,433,058.89</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 22(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	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>201,515,000.00</u>

**EKITI STATE OF NIGERIA
STATE JOINT ACCOUNT ALLOCATION COMMITTEE
ACCOUNTS FOR THE MID-YEAR ENDED 30TH JUNE, 2022
ANNEXURE VI
STATEMENT OF OUTSTANDING LIABILITIES**

OUTSTANDING SALARIES AND ALLOWANCES	LOCAL GOVERNMENT	SUBEB	TOTAL
	N	N	N
May, 2018 Salary	841,476,156.40	613,115,815.49	1,454,591,971.89
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
<u>SUB-TOTAL</u>	<u>4,503,793,483.28</u>	<u>3,273,217,293.29</u>	<u>7,777,010,776.57</u>
-			
OUTSTANDING POLITICAL OFFICE HOLDERS SALARIES	N	N	N
July, 2018 - July, 2019 Political Office Holders Salary	1,018,430,735.55	-	1,018,430,735.55
November, 2019 Political Office Holders Salary(20 days)	28,498,993.38	-	28,498,993.38
<u>SUB-TOTAL</u>	<u>1,046,929,728.93</u>	<u>-</u>	<u>1,046,929,728.93</u>
OUTSTANDING LEAVE BONUS			
2016 Leave Bonus	-	325,235,123.00	325,235,123.00
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
2020 Leave Bonus	546,875,782.17	442,456,722.14	989,332,504.31
<u>SUB-TOTAL</u>	<u>2,172,583,369.96</u>	<u>2,109,422,437.06</u>	<u>4,282,005,807.02</u>
OUTSTANDING PENSION AND GRATUITY			N
February, 2018 - September, 2018 Pension			2,750,718,113.59
April, 2018 - September, 2018 Contributory Pension Gratuity			12,203,090.41
<u>SUB-TOTAL</u>			<u>10,270,341,784.62</u>
			<u>13,033,262,988.62</u>
OUTSTANDING TRADITIONAL RULERS' ALLOWANCES	N	N	N
February, 2016	46,667,691.25	-	46,667,691.25
<u>SUB-TOTAL</u>	<u>46,667,691.25</u>	<u>-</u>	<u>46,667,691.25</u>
OUTSTANDING DEDUCTUIONS 2021			
February, 2021	399,145,323.59	197,399,035.44	596,544,359.03
March, 2021	400,080,406.61	200,747,180.47	600,827,587.08
APRIL, 2021	367,943,708.37	212,216,252.40	580,159,960.77
May, 2021	335,604,744.88	182,898,325.10	518,503,069.98
	<u>1,502,774,183.45</u>	<u>793,260,793.41</u>	<u>2,296,034,976.86</u>
OUTSTANDING BAIL-OUT REPAYMENT			N
Balance Outstanding as at 30th June, 2022			1,352,628,918.64
<u>SUB-TOTAL</u>			<u>1,352,628,918.64</u>
Total Outstanding Liabilities as at 30th June, 2022			<u>29,787,873,196.64</u>

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
NOTES TO JAAC FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 18(b)

AGENCIES/PARASTATALS

S/N	Month	Auditor-Gen for	Acct-Gen/	LGSC: Training	Local Govt Service	Min of Local Govts	L.G Staff	Local Govt	Pension	Total
		Local Govt	JAAC Office		Commission		Training School	Loans Board	Commission(PTAD)	
		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									-
8	August									-
9	September									-
10	October									-
11	November									-
12	December									-
	TOTAL	8,620,597.14	8,620,597.14	29,089,242.94	34,511,028.41	39,694,842.67	4,310,298.57	4,310,298.57	8,620,597.14	137,777,502.58

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO JAAC FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2022

NOTE 26(b)

OTHER ALLOCATIONS TO LOCAL GOVERNMENT COUNCILS

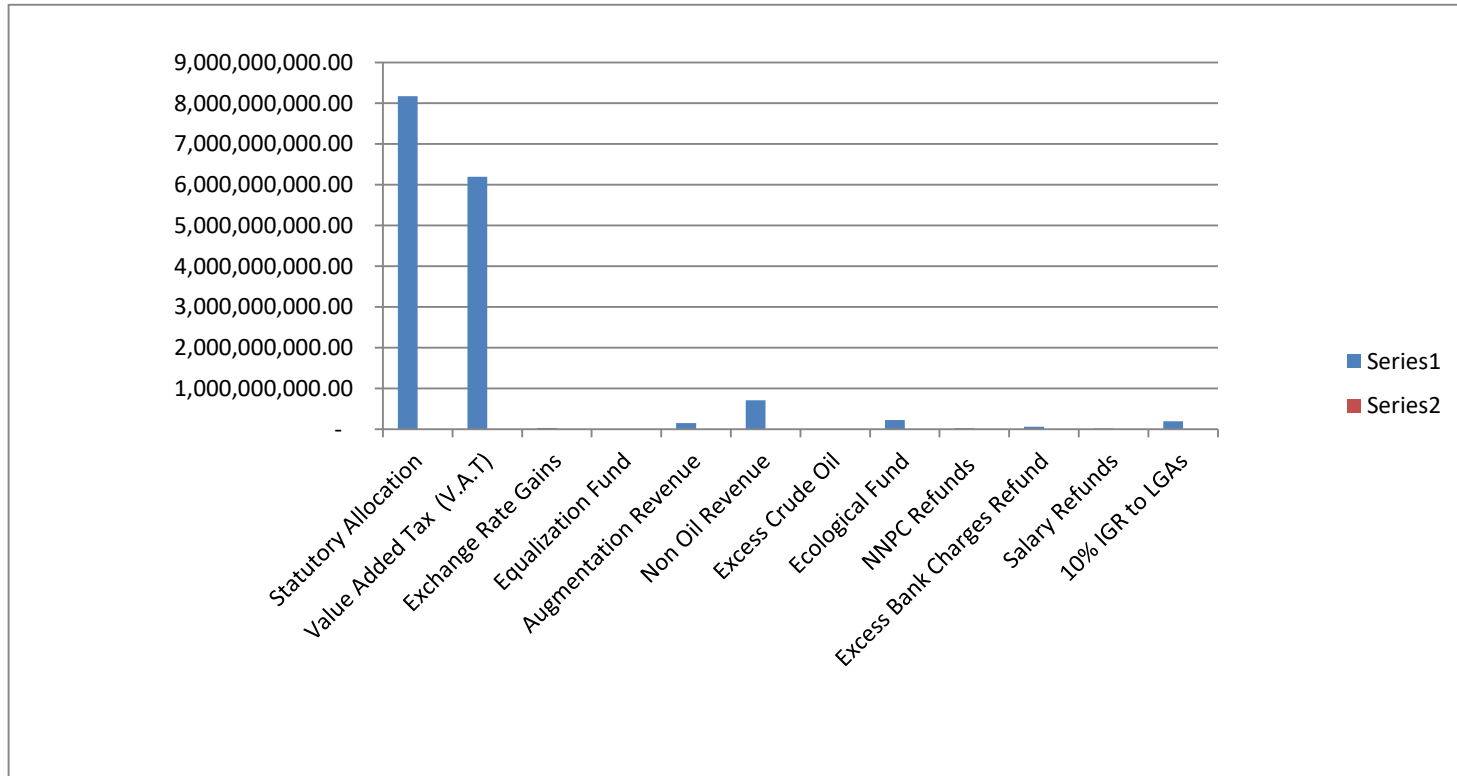
S/N	MONTH	PROVISION FOR	RENOVATION OF	ALLOWANCE	WORKSHOP/	HOSTING OF	FURNITURE	TOTAL
	COUNCIL	SIEC	ABACHA HALL	TO IYALOJAS	SEMINAR	POLITICAL OFFICE HOLDER	ALLOWANCE TO PS/ES	
		N	N	N	N	N	N	N
1	ADO-EKITI	90,000.00	892,710.89	750,000.00	1,448,790.10	436,925.11	430,842.51	4,049,268.61
2	AYEKIRE	90,000.00	679,292.67	150,000.00	1,102,431.37	332,470.48	430,842.51	2,785,037.03
3	EFON	90,000.00	647,696.01	150,000.00	1,051,152.81	317,005.93	430,842.51	2,686,697.26
4	EKITI EAST	90,000.00	668,781.29	150,000.00	1,085,372.34	327,325.83	430,842.51	2,752,321.97
5	EKITI S. WEST	90,000.00	708,369.71	150,000.00	1,149,620.82	346,701.84	430,842.51	2,875,534.88
6	EKITI WEST	90,000.00	722,117.94	150,000.00	1,171,932.96	353,430.72	430,842.51	2,918,324.13
7	EMURE	90,000.00	595,029.66	150,000.00	965,680.04	291,229.11	430,842.51	2,522,781.32
8	IDO-OSI	90,000.00	733,028.95	150,000.00	1,189,640.56	358,770.97	430,842.51	2,952,282.98
9	IJERO	90,000.00	784,311.84	150,000.00	1,272,868.11	383,870.68	430,842.51	3,111,893.13
10	IKERE	90,000.00	684,876.47	150,000.00	1,111,493.38	335,203.40	430,842.51	2,802,415.76
11	IKOLE	90,000.00	733,958.06	150,000.00	1,191,148.43	359,225.71	430,842.51	2,955,174.71
12	ILEJEMEJE	90,000.00	515,062.62	150,000.00	835,900.66	252,090.34	430,842.51	2,273,896.13
13	IREPODUN	90,000.00	652,807.11	150,000.00	1,059,447.68	319,507.49	430,842.51	2,702,604.80
14	ISE-ORUN	90,000.00	637,033.43	150,000.00	1,033,848.40	311,787.28	430,842.51	2,653,511.61
15	MOBA	90,000.00	683,226.94	150,000.00	1,108,816.35	334,396.06	430,842.51	2,797,281.86
16	OYE	90,000.00	664,149.88	150,000.00	1,077,855.98	325,059.05	430,842.51	2,737,907.42
	TOTAL	1,440,000.00	11,002,453.45	3,000,000.00	17,856,000.00	5,385,000.00	6,893,480.16	45,576,933.61

NOTE

1	Statutory Allocation	8,172,216,354.51	52.52
2	Value Added Tax (V.A.T)	6,199,043,363.47	39.84
3	Exchange Rate Gains	32,971,359.42	0.21
4	Equalization Fund	-	0.00
5	Augmentation Revenue	147,587,098.04	0.95
6	Non Oil Revenue	708,668,224.50	4.55
7	Excess Crude Oil	-	0.00
8	Ecological Fund	222,851,941.62	1.43
9	NNPC Refunds	21,267,289.76	0.14
10	Excess Bank Charges Refund	58,007,021.98	0.37
11	Salary Refunds	17,892,833.10	0.12
12	10% IGR to LGAs	194,939,538.61	1.25
		<u>15,775,445,025.01</u>	
13	Judgement Debts	21,267,289.76	0.14
14	Software Book Deductions	-	0.00
15	Primary Health Care Deductions	-	0.00
16	Ecological Fund Deductions	195,433,058.89	1.26
	Total Deductions	<u>216,700,348.65</u>	
		<u>15,558,744,676.36</u>	<u>102.79</u>

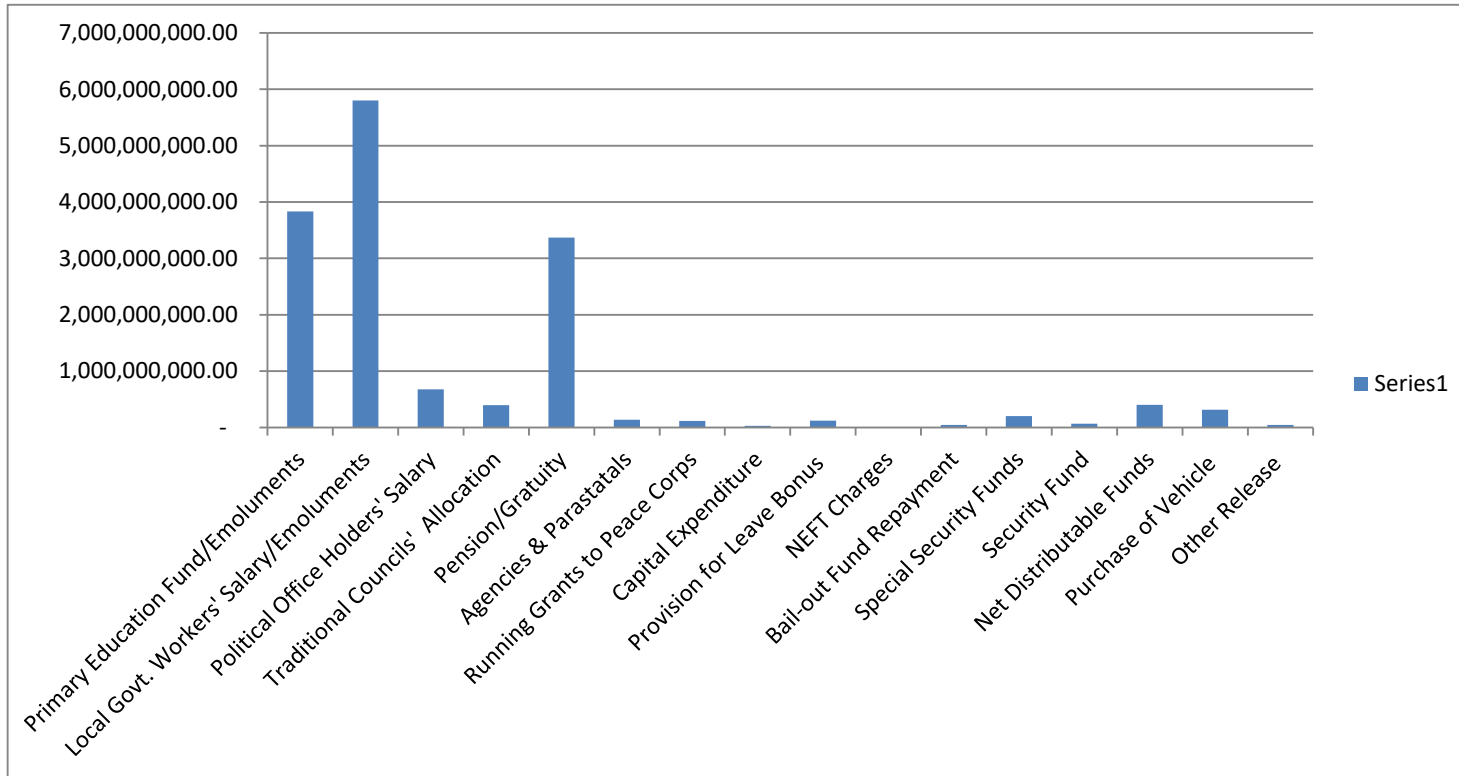
1	Primary Education Fund/Emoluments	3,832,669,903.06	24.63
2	Local Govt. Workers' Salary/Emoluments	5,801,298,047.30	37.29
3	Political Office Holders' Salary	675,386,256.25	4.34
4	Traditional Councils' Allocation	397,775,800.43	2.56
5	Pension/Gratuity	3,370,368,218.38	21.66
6	Agencies & Parastatals	137,777,502.61	0.89
7	Running Grants to Peace Corps	115,200,000.00	0.74
8	Capital Expenditure	30,000,000.00	0.19
9	Provision for Leave Bonus	120,000,000.00	0.77
10	NEFT Charges	600,000.00	0.00
11	Bail-out Fund Repayment	47,184,729.72	0.30
12	Special Security Funds	201,515,000.00	1.30
13	Security Fund	67,200,000.00	0.43
14	Net Distributable Funds	402,500,000.00	2.59
15	Purchase of Vehicle	313,692,285.00	2.02
16	Other Release	45,576,933.61	0.29
		<u>15,558,744,676.36</u>	<u>100.00</u>

**ANNEXURE IV
BAR CHART SHOWING COMPONENTS OF SOURSES OF FUNDS**



ANNEXURE V

BAR CHART SHOWING COMPONENTS OF APPLICATION OF FUNDS



EXPENDITURE HEAD

**EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
FOR THE MID-YEAR ENDED 30TH JUNE,2022**

DISTRIBUTIONS OF REVENUES TO EKITI-STATE JAAC ACCOUNT

S/N	Items	January	February	March	April	May	June	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	7,955,516,005.86
2	Value Added Tax	1,051,057,566.50	1,016,385,346.16	940,128,166.79	1,136,902,833.27	911,973,489.92	1,142,595,960.83	6,199,043,363.47
3	Excahange Gains	16,552,962.21	16,418,397.21	-	-	-	-	32,971,359.42
4	Judgement Debt Refund	-	-	-	-	21,267,289.76	-	21,267,289.76
5	Augmentation Revenue	-	-	-	-	120,984,194.18	26,602,903.86	147,587,098.04
6	Solid Minerals	-	-	-	-	-	-	-
7	Excess Crude Oil	-	-	-	-	-	-	-
8	Goods and Valuables	-	-	-	-	-	-	-
9	Excess Bank Charges Refund	-	-	26,502,040.02	-	31,504,981.96	-	58,007,021.98
10	Additional Fund	-	-	-	-	-	-	-
11	Non Oil Revenue	-	354,334,112.25	283,467,289.80	-	-	70,866,822.45	708,668,224.50
12	Ecological Fund	-	50,717,718.54	35,891,572.73	42,643,521.95	49,728,688.41	43,870,439.99	222,851,941.62
13	10% IGR to LGAs	40,691,383.03	42,124,077.79	42,124,077.79	35,000,000.00	-	35,000,000.00	194,939,538.61
14	Salary Refund/Other Income	-	17,892,833.10	-	-	-	-	17,892,833.10
	TOTAL	2,782,339,567.30	2,323,505,399.57	2,439,594,549.15	2,850,902,012.57	2,597,806,643.83	2,564,596,503.94	15,558,744,676.36