

**EKITI STATE OF NIGERIA**

**OFFICE OF THE STATE  
ACCOUNTANT GENERAL**

**STATE JOINT LOCAL GOVERNMENT**

**ACCOUNTS & FINANCIAL  
STATEMENTS**  
*for the*

**MID-YEAR ENDED 30TH JUNE, 2025**

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**EKITI STATE OF NIGERIA**  
**OFFICE OF THE ACCOUNTANT-GENERAL**  
**ACCOUNTS AND FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**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, 2021 as amended. The Financial Statements were prepared on cash basis of accounting and comply with the generally accepted accounting practice.

To fulfill accounting reporting responsibilities, the Accountant-General is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the State Joint Local Governments 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 reflect the financial position of the State Joint Local Governments Accounts Allocation Committee and its operations as at 30th June, 2025.

# **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 Governments Accounts and Allocation of Funds to Local Governments Law, 2021 as amended. In my view, these Financial Statements fairly reflect the financial position of Ekiti State Joint Local Governments Accounts Allocation Committee, for the Mid-Year ended 30th June, 2025 and its operations as at that date.

.....  
*Olayinka O.T (Mrs) FCA.*  
**Accountant-General**

Dated this *9<sup>th</sup>* day of *October* .....2025



**OFFICE OF THE STATE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS**

P. M. B. 5309, ADO-EKITI, EKITI STATE, NIGERIA.

E-MAIL: [oauglg@ekitistate.gov.ng](mailto:oauglg@ekitistate.gov.ng)

**AUDIT CERTIFICATE**

I have conducted an audit of the Statements of Receipts and Payments of the Ekiti State Joint Local Governments Accounts and Allocation of Funds for the period ended June 30, 2025. These statements were prepared and submitted by the State Accountant-General in compliance with Section 316(1) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), and Section 27(2) of the Ekiti State Audit Service Commission Law, 2021 (as amended). The audit was performed in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), and I have obtained all necessary information and explanations required for the audit. In my opinion, the Financial Statements provide a true and fair representation of the financial position of the Ekiti State Joint Local Governments Accounts and Allocation of Funds as of June 30, 2025.

 20/10/25

**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 MID-YEAR ENDED 30TH JUNE, 2025**

		<u>MID-YEAR ENDED</u>	
		<u>30/06/2025</u>	<u>30/06/2024</u>
<u>SOURCES</u>		N	N
Statutory Allocation	1	14,292,250,413.92	4,883,900,190.04
Value Added Tax	2	22,157,062,415.95	15,587,320,067.32
Exchange Rate Gains	3	1,859,988,567.95	7,520,045,605.30
Sold Minerals	4	86,990,342.57	-
Augmentation Revenue	5	5,230,646,012.85	2,149,865,161.24
Non Oil Revenue		-	-
Electronic Money Transfer	6	1,032,964,046.08	590,851,445.72
Sure P		-	-
Refunds		-	-
Ecological Fund	7	535,624,580.62	438,622,326.56
Judgment Debt Refunds		-	-
Excess Bank Charges Refund		-	-
<b>Total Federal Allocation (a)</b>		<b>45,195,526,379.94</b>	<b>31,170,404,796.18</b>
State Augmentation	8	210,000,000.00	49,000,000.00
Other Incomes		-	-
10% IGR to the LGs	9	1,272,916,238.20	716,764,295.81
Balance B/F		-	-
<b>Local Augmentation (b)</b>		<b>1,482,916,238.20</b>	<b>765,764,295.81</b>
Judgment Debt Deductions		-	-
Software Book Deductions		-	-
Primary Health Care Deductions		-	-
Ecological Fund Deductions		-	143,511,215.53
<b>Total Deduction (c)</b>		<b>-</b>	<b>143,511,215.53</b>
<b>Grand-total (a+b-c)</b>		<b>46,678,442,618.14</b>	<b>31,792,657,876.46</b>
 <u>APPLICATION</u>			
<u>(A) First Line Charges</u>			
Primary Education Fund	10	9,656,900,977.75	6,695,322,216.07
Local Govt. Workers' Emoluments	11	13,823,207,389.25	10,775,770,634.04
Political Office Holders	12	758,751,484.06	1,013,974,670.26
Traditional Councils' Allocation	13	1,218,000,000.00	608,466,945.22
Pension/Gratuity	14	5,923,551,699.74	4,611,539,820.30
Agencies & Parastatals	15	543,102,802.22	229,134,781.07
Running Grants to Peace Corps	16	366,000,000.00	115,200,000.00
Capital Expenditure	17	5,193,992,761.20	1,505,452,961.71
NEFT Charges	18	600,000.00	600,000.00
<b>Sub - Total</b>		<b>37,484,107,114.22</b>	<b>25,555,462,028.67</b>
 <u>(B) Other First Line Items</u>			
Bail-out Repayment	19	47,184,729.72	47,184,729.72
Other Releases	20	2,001,600,036.76	1,243,453,395.00
Security Fund	21	373,974,000.00	229,774,000.00
Security Intervention Funds	22	2,532,267,459.08	1,473,600,000.00
Security Fund and House Grants	23	627,582,000.00	356,502,000.00
Provision for Leave Bonus	24	939,793,281.65	240,000,000.00
Ecological Fund Reserves		-	438,622,326.56
Agric support Fund	25	400,000,000.00	-
Purchase of Vehicle for chairmen	26	89,933,996.71	718,559,396.51
		<b>7,012,335,503.92</b>	<b>4,747,695,847.79</b>
<b>Sub-total (A+B)</b>		<b>44,496,442,618.14</b>	<b>30,303,157,876.46</b>
Net Distributable Funds	27	2,182,000,000.00	1,489,500,000.00
Balance c/f		-	-
<b>Total Disbursement</b>		<b>46,678,442,618.14</b>	<b>31,792,657,876.46</b>

**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, 2025**

<u>S/NO</u>	<u>LOCAL GOVERNMENT COUNCILS</u>	<u>MID-YEAR ENDED</u>	<u>NET ALLOCATION</u>
		<u>30/06/2025</u>	<u>30/06/2024</u>
		<u>N</u>	<u>N</u>
1	ADO-EKITI	177,041,891.16	120,854,214.88
2	AYEKIRE	134,716,915.94	91,961,891.06
3	EFON	128,450,685.06	87,684,370.03
4	EKITI EAST	132,632,305.80	90,538,872.36
5	EKITI SOUTH WEST	140,483,458.02	95,898,309.22
6	EKITI WEST	143,209,998.13	97,759,528.97
7	EMURE	118,005,927.72	80,554,458.91
8	IDO/OSI	145,373,862.85	99,236,649.28
9	IJERO	155,544,255.01	106,179,270.32
10	IKERE	135,824,292.33	92,717,820.07
11	IKOLE	145,558,124.70	99,362,432.05
12	ILEJEMEJE	102,146,910.95	69,728,608.56
13	IREPODUN/IFELODUN	129,464,316.95	88,376,306.19
14	ISE/ORUN	126,336,088.81	86,240,881.89
15	MOBA	135,497,159.25	92,494,509.03
16	OYE	<u>131,713,807.32</u>	<u>89,911,877.18</u>
		<u>2,182,000,000.00</u>	<u>1,489,500,000.00</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, 2025**

<u>S/NO</u>	<u>LOCAL GOVERNMENT COUNCILS</u>	<u>GROSS ALLOCATION</u>	<u>GROSS ALLOCATION</u>
		<u>MID-YEAR ENDED</u> <u>30/06/2025</u> <u>N</u>	<u>MID-YEAR ENDED</u> <u>30/06/2024</u> <u>N</u>
1	ADO-EKITI	4,944,128,978.09	3,317,325,198.37
2	AYEKIRE	2,769,738,984.18	1,896,983,272.85
3	EFON	2,258,444,509.79	1,538,648,155.79
4	EKITI EAST	2,725,433,961.20	1,836,830,740.83
5	EKITI SOUTH WEST	3,064,303,052.34	2,183,589,079.08
6	EKITI WEST	3,255,469,954.39	2,212,632,531.87
7	EMURE	2,131,251,233.84	1,467,994,111.10
8	IDO/OSI	3,025,829,721.99	2,092,813,967.27
9	IJERO	3,095,272,291.82	2,084,657,975.63
10	IKERE	3,487,493,464.69	2,380,817,125.58
11	IKOLE	3,072,454,786.89	2,061,268,019.56
12	ILEJEMEJE	1,797,548,953.33	1,206,377,238.45
13	IREPODUN/IFELODUN	3,301,364,766.77	2,251,433,845.48
14	ISE/ORUN	2,367,297,969.55	1,610,747,546.51
15	MOBA	2,551,313,971.04	1,733,329,125.57
16	OYE	<u>2,831,096,018.24</u>	<u>1,917,209,942.52</u>
		<u>46,678,442,618.14</u>	<u>31,792,657,876.46</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, 2025**

**STATEMENTS**

**ANALYSIS OF TOTAL ALLOCATION TO THE LOCAL GOVERNMENT COUNCILS**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R		
	LOCAL GOVERNMENT	PRIMARY EDUCATION	LOCAL GOVT	POLITICAL OFFICE HOLDERS SALARY	TRADITIONAL COUNCILS ALLOCATION	PENSION & GRATUITY	LOCAL GOVT. PARASTATALS/ AGENCIES	JOINT SECURITY AND PEACE CORPS	BAIT OUT REPAIRMENT FUND	CAPITAL EXPENDITURE	FUND TRANSFER CHARGES	OTHER ALLOCATIONS	NET DISTRIBUTABLE FUND	AGRIC SUPPORT FUND	PURCHASE OF VEHICLES	SECURITY FUND AND HOUSE GRANTS	LEAVE BONUS	GRAND TOTAL	B/R/O
1	ADOP-ECRIT	1,633,464,187.34	1,428,305,833.45	61,161,099.32	98,825,400.28	480,621,812.68	44,065,970.30	60,029,595.04	3,828,448.11	421,427,269.06	48,682.46	162,911,287.89	177,041,891.16	32,454,976.46	7,287,014.14	284,882,091.68	76,232,419.74	4,944,128,978.09	1
2	ATERRE	434,351,085.85	906,645,264.54	43,355,598.00	75,199,481.70	365,720,722.44	33,531,225.73	48,686,074.78	2,913,190.31	320,677,674.70	37,044.06	123,543,782.38	134,716,916.94	24,696,043.26	6,632,534.68	196,089,447.28	60,072,239.83	2,769,728,994.18	2
3	EPON	367,653,088.16	633,809,593.98	36,027,782.34	71,701,619.80	348,709,666.37	31,971,582.28	43,561,029.89	2,777,686.00	305,761,683.72	38,320.99	117,804,236.43	128,480,686.06	23,847,329.98	6,294,263.74	186,018,044.78	66,324,056.30	2,289,444,609.79	3
4	IKRIT EAST	550,077,850.34	768,048,630.79	43,355,698.00	74,038,815.06	360,061,656.41	33,012,383.40	44,979,128.26	2,868,111.60	315,718,806.97	36,470.84	121,634,386.48	132,692,305.80	24,313,896.57	6,466,614.74	192,070,632.33	67,135,091.67	2,725,433,961.20	4
5	IKRIT SOUTH WEST	497,567,437.67	1,070,079,812.61	51,873,843.80	78,418,358.57	381,375,355.87	34,966,528.99	47,641,661.94	3,037,889.09	334,404,246.66	38,659.73	128,825,639.03	140,483,488.02	25,703,164.64	6,730,210.29	203,440,228.60	60,506,604.04	3,064,403,052.34	5
6	IKRIT WEST	658,073,835.75	875,429,630.76	49,248,771.12	79,940,319.76	388,771,189.68	38,645,165.88	48,666,303.92	3,096,849.26	340,894,461.73	39,379.47	131,323,009.85	143,209,998.13	26,282,878.68	6,904,888.22	207,288,660.38	61,880,932.72	3,285,468,954.39	6
7	EMURZ	309,173,694.38	572,494,732.26	36,027,782.34	65,871,319.87	320,354,818.38	29,371,837.77	40,018,936.00	2,951,823.01	280,899,144.99	32,448.93	108,237,374.63	118,006,921.72	21,639,617.36	4,863,769.36	170,889,858.69	60,893,471.16	2,131,261,232.84	7
8	IKO/OBI	573,450,571.36	914,085,630.51	43,355,598.00	81,148,196.59	394,661,608.90	36,183,784.48	49,300,127.76	3,143,641.81	346,045,278.59	39,974.48	133,304,998.21	145,373,664.85	26,649,654.05	6,291,774.78	210,622,237.36	67,812,914.89	3,025,828,721.99	8
9	IKRNO	642,235,813.28	896,914,128.22	46,676,886.78	86,828,344.91	422,261,428.12	38,718,179.09	62,729,177.15	3,363,871.78	370,284,690.46	42,771.11	142,620,886.24	168,644,286.01	28,814,070.88	6,410,940.82	225,280,428.26	66,893,378.91	3,095,472,291.87	9
10	IKRER	812,113,463.54	1,235,280,674.18	43,355,598.00	78,817,693.06	368,726,955.87	33,806,883.24	46,061,616.44	2,937,136.81	323,313,683.14	37,348.57	124,688,082.31	139,824,292.33	24,893,048.34	6,898,176.66	196,693,087.37	69,439,881.83	3,487,493,464.69	10
11	IKROR	617,298,064.17	901,717,627.17	66,676,886.78	81,251,082.19	395,181,230.98	36,229,617.81	49,362,616.84	3,147,626.39	346,483,889.12	40,026.15	133,473,772.23	146,668,124.70	26,683,432.88	6,899,268.24	210,789,074.98	67,492,278.87	3,072,464,786.89	11
12	IKRUMER	266,667,240.28	445,470,464.94	36,027,782.34	67,018,761.48	277,301,791.04	26,424,606.68	34,640,723.22	2,208,879.19	243,148,632.49	28,088.06	93,711,329.03	102,146,910.66	18,725,872.22	4,210,119.14	147,923,401.16	43,984,843.88	1,787,648,953.22	12
13	IKRPODUN/IKRLODUN	751,510,103.61	1,169,420,099.90	49,248,771.12	72,467,432.65	351,461,908.31	32,223,846.61	43,904,779.22	2,799,669.32	308,174,484.45	36,699.72	118,732,671.22	129,464,316.95	22,733,457.01	6,236,041.91	187,428,239.27	65,760,632.29	3,301,864,766.77	13
14	IKR/OPUN	442,590,996.92	689,478,643.53	36,027,782.34	70,821,244.81	342,968,998.00	31,445,226.23	42,843,914.82	2,721,958.85	300,728,107.58	34,729.83	115,847,374.72	126,336,088.81	22,189,686.21	5,207,107.88	182,892,808.65	64,413,783.99	2,367,287,989.59	14
15	IKROR	428,064,717.61	676,488,697.49	43,355,598.00	76,634,986.24	367,838,876.26	32,726,429.27	46,990,676.95	2,930,062.71	322,634,951.66	37,258.61	124,258,445.21	136,497,189.25	24,839,076.94	6,684,689.42	196,219,281.48	69,299,981.72	2,681,213,971.04	15
16	OTR	643,717,825.59	839,794,136.02	73,076,705.78	78,623,106.03	387,668,078.43	32,783,747.89	44,667,641.10	2,848,249.20	313,629,129.99	36,218.28	120,793,089.08	131,712,807.21	24,145,019.22	6,428,877.61	190,740,614.88	66,728,481.85	2,821,096,018.06	16
	TOTAL	9,866,966,877.75	13,823,207,389.25	758,751,484.06	1,218,000,000.00	5,322,651,699.74	643,107,802.22	739,974,000.00	47,184,729.72	5,189,362,761.20	600,000.00	2,001,600,038.76	2,182,000,000.00	400,000,000.00	88,833,988.71	2,168,848,488.10	331,733,271.85	46,678,442,618.14	

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**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 1**

**STATUTORY ALLOCATION**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	1,127,908,668.16
February	2,311,188,984.92
March	2,463,542,595.95
April	2,841,701,462.06
May	2,901,043,960.39
June	2,646,864,742.44
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>14,292,250,413.92</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 2**

**VALUE ADDED TAX**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	3,461,019,092.51
February	4,329,925,340.89
March	3,621,421,068.09
April	3,324,675,563.32
May	3,314,734,819.57
June	4,105,286,531.57
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>22,157,062,415.95</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 3**

**EXCHANGE RATE GAINS**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	1,265,126,129.43
February	-
March	-
April	90,144,884.20
May	258,683,858.88
June	246,033,695.44
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>1,859,988,567.95</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 4**

**SOLID MINERALS**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	-
February	-
March	86,990,342.57
April	-
May	-
June	-
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>86,990,342.57</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 5**

**AUGMENTATION REVENUE**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	2,067,183,462.53
February	659,699,250.18
March	-
April	2,470,508,001.45
May	-
June	33,255,298.69
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>5,230,646,012.85</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 6**

**ELECTRONIC MONEY TRANSFER**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	183,780,455.58
February	120,149,196.05
March	200,019,300.07
April	144,628,177.47
May	225,303,408.17
June	159,083,508.74
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>1,032,964,046.08</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 7**

**ECOLOGICAL FUND**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	99,226,581.44
February	71,791,043.93
March	89,126,647.06
April	95,437,429.75
May	85,251,043.86
June	94,791,834.58
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>535,624,580.62</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 8**

**STATE AUGMENTATION**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	160,000,000.00
February	-
March	-
April	-
May	50,000,000.00
June	-
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>210,000,000.00</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 9**

**10% IGR to LGAs**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	207,277,729.46
February	234,026,698.26
March	204,055,082.29
April	215,553,229.48
May	209,240,264.66
June	202,763,234.05
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>1,272,916,238.20</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 10(a)**

**PRIMARY EDUCATION FUND**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	1,562,846,644.93
February	1,637,237,674.99
March	1,588,428,524.27
April	1,608,648,153.71
May	1,677,381,031.69
June	1,582,358,948.16
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>9,656,900,977.75</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE,2025**

**NOTE 10(b)**

**PRIMARY EDUCATION FUND**  
**(BY LOCAL GOVERNMENT COUNCILS)**

<b>S/NO</b>	<b>LOCAL GOVT COUNCILS</b>	<b>TOTAL</b>
		<b>N</b>
1	ADO-EKITI	1,633,465,187.34
2	AYEKIRE	434,351,085.55
3	EFON	367,653,088.15
4	EKITI EAST	550,077,850.34
5	EKITI SOUTH WEST	497,567,437.67
6	EKITI WEST	858,073,835.75
7	EMURE	309,173,694.38
8	IDO/OSI	573,450,571.36
9	IJERO	542,235,815.38
10	IKERE	812,113,463.54
11	IKOLE	617,298,064.17
12	ILEJEMEJE	265,567,240.38
13	IREPODUN/IFELODUN	751,510,103.61
14	ISE/ORUN	442,580,996.93
15	MOBA	438,064,717.61
16	OYE	563,717,825.59
	<b>TOTAL</b>	<b><u>9,656,900,977.75</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 11(a)**

**LOCAL GOVERNMENT WORKERS' EMOLUMENTS**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	2,289,736,192.63
February	2,305,776,703.26
March	2,291,931,382.16
April	2,256,062,412.23
May	2,354,213,878.21
June	2,325,486,820.76
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>13,823,207,389.25</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

NOTE 11(b)

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

S/NO LOCAL GOVT. COUNCILS	TOTAL
	N
1 ADO-EKITI	1,369,620,834.34
2 AYEKIRE	861,989,935.73
3 EFON	491,231,375.40
4 EKITI EAST	724,084,308.58
5 EKITI SOUTH WEST	1,023,513,027.92
6 EKITI WEST	827,958,965.70
7 EMURE	533,378,691.88
8 IDO/OSI	865,867,797.92
9 IJERO	845,355,062.69
10 IKERE	1,190,228,287.54
11 IKOLE	853,468,616.35
12 ILEJEMEJE	411,611,295.57
13 IREPODUN/IFELODUN	1,126,314,886.48
14 ISE/ORUN	547,601,361.20
15 MOBA	631,569,747.36
16 OYE	796,134,273.30
17 L.G Service Comm	382,922,310.42
18 Loans Board	65,373,678.96
19 PENCOM	105,739,244.06
20 Training School	80,269,039.54
21 PHCDA(LG)	88,974,648.31
<b>TOTAL</b>	<b><u>13,823,207,389.25</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 12(a)**

**POLITICAL OFFICE HOLDERS' SALARY**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	123,183,582.51
February	134,583,512.01
March	131,433,642.01
April	123,183,582.51
May	123,183,582.51
June	123,183,582.51
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>758,751,484.06</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE,2025**

**NOTE 12(b)**

**POLITICAL OFFICE HOLDERS' SALARY**  
**(BY LOCAL GOVERNMENT COUNCILS)**

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	61,161,099.32
2	AYEKIRE	43,355,598.00
3	EFON	36,027,782.34
4	EKITI EAST	43,355,598.00
5	EKITI SOUTH WEST	51,973,843.80
6	EKITI WEST	49,248,771.12
7	EMURE	36,027,782.34
8	IDO/OSI	43,355,598.00
9	IJERO	56,576,586.78
10	IKERE	43,355,598.00
11	IKOLE	56,576,586.78
12	ILEJEMEJE	36,027,782.34
13	IREPODUN/IFELODUN	49,248,771.12
14	ISE/ORUN	36,027,782.34
15	MOBA	43,355,598.00
16	OYE	73,076,705.78
	<b>TOTAL</b>	<b><u>758,751,484.06</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 13(a)**

**TRADITIONAL COUNCILS' ALLOCATION AND CHIEFTANCY AFFAIRS**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	203,000,000.00
February	203,000,000.00
March	203,000,000.00
April	203,000,000.00
May	203,000,000.00
June	203,000,000.00
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>1,218,000,000.00</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE,2025**

**NOTE 13(b)**

**TRADITIONAL COUNCILS' ALLOCATION**  
**(BY LOCAL GOVERNMENT COUNCILS)**

S/NO	LOCAL GOVT. COUNCILS	TOTAL  N
1	ADO-EKITI	98,825,400.28
2	AYEKIRE	75,199,451.70
3	EFON	71,701,619.80
4	EKITI EAST	74,035,815.06
5	EKITI SOUTH WEST	78,418,355.57
6	EKITI WEST	79,940,319.76
7	EMURE	65,871,319.87
8	IDO/OSI	81,148,196.59
9	IJERO	86,825,344.91
10	IKERE	75,817,593.06
11	IKOLE	81,251,052.19
12	ILEJEMEJE	57,018,761.48
13	IREPODUN/IFELODUN	72,267,432.65
14	ISE/ORUN	70,521,244.81
15	MOBA	75,634,986.24
16	OYE	<u>73,523,106.03</u>
	<b>TOTAL</b>	<b><u>1,218,000,000.00</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 14**

**PENSION & GRATUITY**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	868,939,735.00
February	976,390,810.23
March	972,506,734.11
April	1,031,332,788.54
May	1,034,629,762.49
June	1,039,751,869.37
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>5,923,551,699.74</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE,2025**

**NOTE 14(b)**

**PENSION AND GRATUITY**  
**(BY LOCAL GOVERNMENT COUNCILS)**

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	480,621,812.68
2	AYEKIRE	365,720,722.44
3	EFON	348,709,566.37
4	EKITI EAST	360,061,558.41
5	EKITI SOUTH WEST	381,375,355.87
6	EKITI WEST	388,777,189.68
7	EMURE	320,354,818.38
8	IDO/OSI	394,651,508.90
9	IJERO	422,261,428.12
10	IKERE	368,726,955.87
11	IKOLE	395,151,730.98
12	ILEJEMEJE	277,301,791.04
13	IREPODUN/IFELODUN	351,461,308.31
14	ISE/ORUN	342,968,998.00
15	MOBA	367,838,876.26
16	OYE	357,568,078.43
	<b>TOTAL</b>	<b><u>5,923,551,699.74</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 15(a)**

**PARASTATALS & AGENCIES**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	42,857,815.88
February	87,825,181.43
March	93,614,618.65
April	107,984,655.56
May	110,239,670.49
June	100,580,860.21
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>543,102,802.22</u></b>

EKITI STATE OF NIGERIA  
OFFICE OF THE STATE ACCOUNTANT-GENERAL  
NOTES TO JAAC FINANCIAL STATEMENTS  
FOR THE MID-YEAR ENDED 30TH JUNE, 2025

NOTE 15(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
1	January	2,580,040.52	2,580,040.52	10,328,733.62	10,328,733.62	11,880,186.56	1,290,020.26	1,290,020.26	2,580,040.52	42,857,815.88
2	February	5,287,075.92	5,287,075.92	21,165,868.73	21,165,868.73	24,345,140.29	2,643,537.96	2,643,537.96	5,287,075.92	87,825,181.43
3	March	5,635,600.04	5,635,600.04	22,561,123.09	22,561,123.09	25,949,972.29	2,817,800.03	2,817,800.03	5,635,600.04	93,614,618.65
4	April	6,500,676.26	6,500,676.26	26,024,301.99	26,024,301.99	29,933,346.52	3,250,338.14	3,250,338.14	6,500,676.26	107,984,655.56
5	May	6,636,428.16	6,636,428.16	26,567,760.59	26,567,760.59	30,558,436.67	3,318,214.08	3,318,214.08	6,636,428.16	110,239,670.49
6	June	6,054,967.78	6,054,967.78	24,239,987.31	24,239,987.31	27,881,014.47	3,027,483.89	3,027,483.89	6,054,967.78	100,580,860.21
7	July									
8	August									
9	September									
10	October									
11	November									
12	December									
	<b>TOTAL</b>	<b>32,694,788.68</b>	<b>32,694,788.68</b>	<b>130,887,775.33</b>	<b>130,887,775.33</b>	<b>150,548,096.80</b>	<b>16,347,394.36</b>	<b>16,347,394.36</b>	<b>32,694,788.68</b>	<b>543,102,802.22</b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 15(c)**

**PARASTATALS AND AGENCIES**  
**(BY LOCAL GOVERNMENT COUNCILS)**

S/NO	LOCAL GOVT. COUNCILS	TOTAL  N
1	ADO-EKITI	44,065,970.30
2	AYEKIRE	33,531,225.73
3	EFON	31,971,552.25
4	EKITI EAST	33,012,363.40
5	EKITI SOUTH WEST	34,966,525.99
6	EKITI WEST	35,645,165.58
7	EMURE	29,371,837.77
8	IDO/OSI	36,183,754.48
9	IJERO	38,715,179.09
10	IKERE	33,806,853.24
11	IKOLE	36,229,617.51
12	ILEJEMEJE	25,424,506.68
13	IREPODUN/IFELODUN	32,223,846.61
14	ISE/ORUN	31,445,226.33
15	MOBA	33,725,429.37
16	OYE	32,783,747.89
	<b>TOTAL</b>	<b>543,102,802.22</b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 16(a)**

**RUNNING GRANTS TO PEACE CORPS**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	61,000,000.00
February	61,000,000.00
March	61,000,000.00
April	61,000,000.00
May	61,000,000.00
June	61,000,000.00
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>366,000,000.00</u></b>

**EKITI STATE OF NIGERIA**

**OFFICE OF THE STATE ACCOUNTANT-GENERAL**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 16(b)**

**RUNNING GRANTS TO PEACE CORPS**  
**(BY LOCAL GOVERNMENT COUNCILS)**

<b>S/NO</b>	<b>LOCAL GOVT. COUNCILS</b>	<b>TOTAL</b>
		<b>N</b>
1	ADO-EKITI	29,696,302.55
2	AYEKIRE	22,596,879.58
3	EFON	21,545,806.94
4	EKITI EAST	22,247,215.36
5	EKITI SOUTH WEST	23,564,136.40
6	EKITI WEST	24,021,475.40
7	EMURE	19,793,844.89
8	IDO/OSI	24,384,433.46
9	IJERO	26,090,374.58
10	IKERE	22,782,626.49
11	IKOLE	24,415,340.81
12	ILEJEMEJE	17,133,716.50
13	IREPODUN/IFELODUN	21,715,829.52
14	ISE/ORUN	21,191,112.97
15	MOBA	22,727,754.49
16	OYE	22,093,150.08
	<b>TOTAL</b>	<b>366,000,000.00</b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 17(a)**

**CAPITAL EXPENDITURE**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	1,556,504,310.90
February	1,086,121,308.01
March	400,210,013.21
April	1,459,110,751.93
May	344,491,308.52
June	347,555,068.63
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>5,193,992,761.20</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 17(b)**

**CAPITAL EXPENDITURE**  
**(BY LOCAL GOVERNMENT COUNCILS)**

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	421,427,269.06
2	AYEKIRE	320,677,674.70
3	EFON	305,761,653.72
4	EKITI EAST	315,715,506.97
5	EKITI SOUTH WEST	334,404,245.65
6	EKITI WEST	340,894,451.73
7	EMURE	280,899,144.99
8	IDO/OSI	346,045,275.59
9	IJERO	370,254,690.46
10	IKERE	323,313,653.14
11	IKOLE	346,483,889.12
12	ILEJEMEJE	243,148,632.49
13	IREPODUN/IFELODUN	308,174,484.45
14	ISE/ORUN	300,728,107.58
15	MOBA	322,534,951.56
16	OYE	313,529,129.99
	<b>TOTAL</b>	<b><u>5,193,992,761.20</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 18**

**FUND TRANSFER CHARGES**

MONTH	PROVISION	ACTUAL	VARIANCE
	N	N	N
January	100,000.00	27,606.79	72,393.21
February	100,000.00	21,233.29	78,766.71
March	100,000.00	76,458.80	23,541.20
April	100,000.00	55,426.80	44,573.20
May	100,000.00	11,997.42	88,002.58
June	100,000.00	23,612.79	76,387.21
July	-	-	-
August	-	-	-
September	-	-	-
October	-	-	-
November	-	-	-
December	-	-	-
<b>TOTAL</b>	<b><u>600,000.00</u></b>	<b><u>216,335.89</u></b>	<b><u>383,664.11</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 19**

**BAIL-OUT REPAYMENT**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
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	-
<b>TOTAL</b>	<b><u>47,184,729.72</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE,2025**

**NOTE 19(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
	<b>TOTAL</b>	<b><u>47,184,729.72</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2024**

**NOTE 20**

**OTHER RELEASES TO LOCAL GOVERNMENTS**

*(Stipend to Iyalojas, Workshop/ Seminars , Renovation )*

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	982,923,462.53
February	190,994,000.00
March	60,740,000.00
April	275,242,999.98
May	148,828,000.00
June	342,871,574.25
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>2,001,600,036.76</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO JAAC FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

NOTE 20(b)

**OTHER ALLOCATIONS TO LOCAL GOVERNMENT COUNCILS**

S/N	MONTH	PROVISION FOR	RECAPITALIZATI ON	STIPEND	INTERNATIONAL	WORKSHOP/ SEMINALS	CONSULTANCY FEES/ YOUTH TRAINING	ALGON	OTHER	COMMUNITY MOBILIZATION	BURSARY AWARD	TOTAL
1	ADO-EKITI	90,000.00	4,056,871.93	750,000.00	N	N	20,410,122.69	1,460,473.90	51,578,342.50	24,341,231.60	6,472,252.34	162,884,449.97
2	AYEKIRE	90,000.00	3,087,005.41	150,000.00	5,874,571.29	15,530,724.20	35,006,641.31	1,111,321.95	39,247,633.35	18,522,032.44	4,924,946.69	123,544,876.63
3	E FON	90,000.00	2,943,416.25	150,000.00	5,601,321.12	14,808,327.14	33,378,340.25	1,059,629.85	37,422,066.53	17,660,497.49	4,695,867.41	117,809,466.04
4	EKITI EAST	90,000.00	3,039,237.07	150,000.00	5,783,668.15	15,290,401.71	34,464,948.39	1,094,125.35	38,640,315.30	18,235,422.43	4,848,738.04	121,636,856.43
5	EKITI S. WEST	90,000.00	3,219,144.32	150,000.00	6,126,031.64	16,195,515.06	36,505,096.56	1,158,891.95	40,927,623.77	19,314,865.91	5,135,758.46	128,822,927.67
6	EKITI WEST	90,000.00	3,281,622.32	150,000.00	6,244,927.28	16,509,841.90	37,213,597.13	1,181,384.04	41,721,957.92	19,689,733.93	5,235,434.62	131,318,499.14
7	EMURE	90,000.00	2,704,077.17	150,000.00	5,145,858.86	13,604,212.24	30,664,235.11	973,467.78	34,379,152.40	16,224,463.02	4,314,030.64	108,249,497.22
8	IDO-OSI	90,000.00	3,331,206.76	150,000.00	6,339,286.46	16,759,301.19	37,775,884.62	1,199,234.43	42,352,365.53	19,987,240.54	5,314,540.64	133,299,060.16
9	IJERO	90,000.00	3,564,258.82	150,000.00	6,782,784.54	17,931,786.14	40,418,695.05	1,283,133.18	45,315,347.72	21,385,552.94	5,686,347.24	142,607,905.62
10	IKERE	90,000.00	3,112,380.67	150,000.00	5,922,860.41	15,658,387.14	35,294,396.77	1,120,457.04	39,570,249.87	18,674,284.01	4,965,429.87	124,558,445.77
11	IKOLE	90,000.00	3,335,429.07	150,000.00	6,347,321.52	16,780,543.66	37,823,765.68	1,200,754.47	42,406,047.29	20,012,574.43	5,321,276.83	133,467,712.96
12	IJEJEMBEJE	90,000.00	2,340,671.65	150,000.00	4,454,298.16	11,775,919.09	26,543,216.55	842,641.80	29,758,879.80	14,044,029.92	3,734,260.74	93,733,917.71
13	IPEPODUN	90,000.00	2,966,643.38	150,000.00	5,645,522.35	14,925,182.83	33,641,735.89	1,067,991.62	37,717,372.07	17,799,860.26	4,732,923.51	118,737,231.89
14	I SE-ORUN	90,000.00	2,894,960.79	150,000.00	5,509,110.38	14,564,547.73	32,828,855.34	1,042,185.88	36,806,012.50	17,369,764.73	4,618,562.54	115,873,999.89
15	MOBA	90,000.00	3,104,884.49	150,000.00	5,908,595.19	15,620,673.88	35,209,390.14	1,117,758.42	39,474,944.84	18,629,306.96	4,953,470.62	124,259,024.54
16	OYE	90,000.00	3,018,189.90	150,000.00	5,743,615.38	15,184,513.40	34,226,273.49	1,086,548.36	38,372,725.36	18,109,139.41	4,815,159.81	120,796,165.12
	<b>TOTAL</b>	<b>1,440,000.00</b>	<b>50,000,000.00</b>	<b>3,000,000.00</b>	<b>95,150,000.00</b>	<b>251,550,000.00</b>	<b>567,000,000.00</b>	<b>18,000,000.00</b>	<b>635,691,036.75</b>	<b>300,000,000.00</b>	<b>79,769,000.00</b>	<b>2,001,600,036.76</b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 21**

**SECURITY FUND**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	62,329,000.00
February	62,329,000.00
March	62,329,000.00
April	62,329,000.00
May	62,329,000.00
June	62,329,000.00
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>373,974,000.00</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 22**

**SPECIAL SECURITY INTERVENTION**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	238,400,000.00
February	452,267,459.08
March	290,400,000.00
April	545,400,000.00
May	315,400,000.00
June	690,400,000.00
July	
August	
September	
October	
November	
December	-
<b>TOTAL</b>	<b><u>2,532,267,459.08</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 23(a)**

**SECURITY AND HOUSE GRANTS**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	104,597,000.00
February	104,597,000.00
March	104,597,000.00
April	104,597,000.00
May	104,597,000.00
June	104,597,000.00
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>627,582,000.00</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 23(b)**

**SECURITY AND HOUSE GRANTS**  
**(BY LOCAL GOVERNMENT COUNCILS)**

<b>S/NO LOCAL GOVT. COUNCILS</b>	<b>TOTAL</b>
	<b>N</b>
1 ADO-EKITI	50,920,396.03
2 AYEKIRE	38,746,980.54
3 EFON	36,944,701.12
4 EKITI EAST	38,147,409.60
5 EKITI SOUTH WEST	40,405,540.58
6 EKITI WEST	41,189,742.00
7 EMURE	33,940,603.18
8 IDO/OSI	41,812,107.97
9 IJERO	44,737,293.61
10 IKERE	39,065,481.68
11 IKOLE	41,865,104.96
12 ILEJEMEJE	29,379,267.95
13 IREPODUN/IFELODUN	37,236,239.66
14 ISE/ORUN	36,336,505.63
15 MOBA	38,971,392.39
16 OYE	37,883,233.10
<b>TOTAL</b>	<b><u>627,582,000.00</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 24**

**PROVISION FOR LEAVE BONUS**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	-
February	-
March	-
April	939,793,281.65
May	-
June	-
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>939,793,281.65</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE,2025**

**NOTE 24(b)**

**PROVISION FOR LEAVE BONUS**  
**(BY LOCAL GOVERNMENT COUNCILS)**

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	76,252,419.74
2	AYEKIRE	58,022,938.83
3	EFON	55,324,056.30
4	EKITI EAST	57,125,091.62
5	EKITI SOUTH WEST	60,506,604.04
6	EKITI WEST	61,680,932.22
7	EMURE	50,825,471.16
8	IDO/OSI	62,612,914.59
9	IJERO	66,993,329.91
10	IKERE	58,499,888.83
11	IKOLE	62,692,276.67
12	ILEJEMEJE	43,994,949.89
13	IREPODUN/IFELODUN	55,760,630.29
14	ISE/ORUN	54,413,293.99
15	MOBA	58,358,991.72
16	OYE	56,729,491.85
	<b>TOTAL</b>	<b>939,793,281.65</b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 25**

**PROVISION FOR AGRICULTURAL SUPPORT FUND**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	50,000,000.00
February	50,000,000.00
March	50,000,000.00
April	50,000,000.00
May	100,000,000.00
June	100,000,000.00
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>400,000,000.00</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 25(b)**

**PROVISION FOR AGRICULTURAL SUPPORT FUND**  
**(BY LOCAL GOVERNMENT COUNCILS)**

S/NO	LOCAL GOVT. COUNCILS	TOTAL N
1	ADO-EKITI	32,454,975.46
2	AYEKIRE	24,696,043.25
3	EFON	23,547,329.98
4	EKITI EAST	24,313,896.57
5	EKITI SOUTH WEST	25,753,154.54
6	EKITI WEST	26,252,978.58
7	EMURE	21,632,617.36
8	IDO/OSI	26,649,654.05
9	IJERO	28,514,070.58
10	IKERE	24,899,045.34
11	IKOLE	26,683,432.58
12	ILEJEMEJE	18,725,373.23
13	IREPODUN/IFELODUN	23,733,147.01
14	ISE/ORUN	23,159,686.31
15	MOBA	24,839,075.94
16	OYE	24,145,519.22
	<b>TOTAL</b>	<b><u>400,000,000.00</u></b>

EKITI STATE OF NIGERIA  
OFFICE OF THE STATE ACCOUNTANT-GENERAL  
NOTES TO FINANCIAL STATEMENTS  
FOR THE MID-YEAR ENDED 30TH JUNE, 2025

NOTE 26

PURCHASE OF VEHICLE

MONTH	AMOUNT
	N
January	70,240,253.11
February	19,693,743.60
March	-
April	-
May	-
June	-
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>89,933,996.71</u></b>

**EKITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT-GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 26(b)**

**PURCHASE OF VEHICLES**  
**(BY LOCAL GOVERNMENT COUNCILS)**

S/NO	LOCAL GOVT. COUNCILS	TOTAL  N
1	ADO-EKITI	7,297,014.14
2	AYEKIRE	5,552,534.68
3	EFON	5,294,263.74
4	EKITI EAST	5,466,614.74
5	EKITI SOUTH WEST	5,790,210.29
6	EKITI WEST	5,902,588.22
7	EMURE	4,863,769.35
8	IDO/OSI	5,991,774.75
9	IJERO	6,410,960.82
10	IKERE	5,598,176.65
11	IKOLE	5,999,369.34
12	ILEJEMEJE	4,210,119.14
13	IREPODUN/IFELODUN	5,336,041.91
14	ISE/ORUN	5,207,107.88
15	MOBA	5,584,693.43
16	OYE	5,428,757.61
	<b>TOTAL</b>	<b>89,933,996.71</b>

**ERITI STATE OF NIGERIA**  
**OFFICE OF THE STATE ACCOUNTANT GENERAL**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED 30TH JUNE, 2025**

**NOTE 27(a)**

**NET DISTRIBUTABLE FUND**

<b>MONTH</b>	<b>AMOUNT</b>
	<b>N</b>
January	347,000,000.00
February	347,000,000.00
March	347,000,000.00
April	347,000,000.00
May	397,000,000.00
June	397,000,000.00
July	-
August	-
September	-
October	-
November	-
December	-
<b>TOTAL</b>	<b><u>2,182,000,000.00</u></b>

**EKITI STATE OF NIGERIA**

**OFFICE OF THE STATE ACCOUNTANT-GENERAL**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE MID-YEAR ENDED 30TH JUNE,2025**

**NOTE 27(b)**

**NET DISTRIBUTABLE FUND**  
**(BY LOCAL GOVERNMENT COUNCILS)**

<b>S/NO LOCAL GOVT. COUNCILS</b>	<b>TOTAL</b>
	<b>N</b>
1 ADO-EKITI	177,041,891.16
2 AYEKIRE	134,716,915.94
3 EFON	128,450,685.06
4 EKITI EAST	132,632,305.80
5 EKITI SOUTH WEST	140,483,458.02
6 EKITI WEST	143,209,998.13
7 EMURE	118,005,927.72
8 IDO/OSI	145,373,862.85
9 IJERO	155,544,255.01
10 IKERE	135,824,292.33
11 IKOLE	145,558,124.70
12 ILEJEMEJE	102,146,910.96
13 IREPODUN/IFELODUN	129,464,316.95
14 ISE/ORUN	126,336,088.81
15 MOBA	135,497,159.25
16 OYE	<u>131,713,807.31</u>
<b>TOTAL</b>	<b><u>2,182,000,000.00</u></b>

**EKITI STATE OF NIGERIA**  
**STATE JOINT ACCOUNT ALLOCATION COMMITTEE**  
**ACCOUNTS FOR THE MID-YEAR ENDED 30 JUNE, 2025**

**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, 2021, as amended, funds accruing to the Local Government Councils were pooled into the Joint Account and appropriated as follows:

**A. FIRST LINE CHARGES**

<b><u>ITEMS</u></b>	<b><u>BENCHMARK</u></b>
a. Pry. School Teachers' Salary	Based biometric payroll report
b. Local Government Workers' Salary	-do-
c. Political Office Holders' Salary	Based on approved prerequisites
d. Traditional Councils' Allocation	4.90% of Statutory Allocation <i>(i.e 98% of 5% of Statutory Allocation)</i> , subject to JAAC appropriation.
e. Bureau of Chieftaincy	0.1% of Statutory Allocation <i>(i.e 2% of 5% of Statutory Allocation)</i> , 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 61

**B. OTHER PAYMENTS**

	<b>N</b>
a. Bail-out Repayment	47,184,729.72
b. Security and House Grants	627,582,000.00
c. Security Fund	373,974,000.00
d. Other Releases	<u>2,001,600,036.76</u>
<b>TOTAL</b>	<b><u>3,050,340,766.48</u></b>

**EKSG JAAC Account (Zenith Bank Account No: 1227021221):** 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 30th June, 2025 amounts to **₦3,968,699,316.55** which consisted of the following items:

	<b>N</b>
i. Traditional Rulers and Palace Staff June 2025 Salary	258,941,813.61
ii. Capital Reserve	1,129,701,594.73
iii. Net Distributable	397,000,000.00
iv. Provision for 2018 Deductions	954,058,758.81
v. Pension Funds	904,249,941.19
v. Political office holders Salary	<u>324,747,208.21</u>
<b>Total</b>	<b><u>3,968,699,316.55</u></b>

	<b>N</b>
B. Balance brought forward as at 30th June, 2025	00.00
<b>Balance carried forward</b> to July, 2025	<b><u>00.00</u></b>
C. EKSG JAAC Leave Bonus at FCMB Account Number 1976859019 Balance as at 30th June, 2025.	<b>₦225,669.24</b>
D. EKSG Local Govt. Leave Bonus at FCMB Account Number 2502338011 Balance as at 30th June, 2025	<b>₦4,970,701.48</b>
E. <b>EKS Local Government Joint Salary Account (Zenith Bank Account No. 1016203155).</b> The account dedicated for payment of salary has balance of <b>₦12,830,290.30</b> as at 30 <sup>th</sup> June, 2025 due to June failed salaries returned.	

**F. EKS Local Government Pension Account (Zenith Bank Account No. 1016203124).** The account dedicated for payment of pension has balance of **₦39,515,488.57** as at 30<sup>th</sup> June, 2025.

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

Formerly warehouses all funds accruable to Local Government Councils with a balance of **₦577,427.34** as at 30<sup>th</sup> June, 2025.

**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 30<sup>th</sup> June, 2025 amounts to **₦61,381,722.29**

**I. EKS Local Government Capital Account No 4030015190 with the balance of ₦2,251,877.36 as at 30th June, 2025 domiciled with Skye Bank plc.**

**J. Local Govt. Sure-P Capital Account No 0030045063 with the balance of ₦17,559,542.38 as at 30th June, 2025 domiciled with Sterling Bank plc.**

**K. Ekiti Local Govt. Ecological Fund Account No: 2038397727 with the balance of ₦735,461,732.80 as at 30<sup>th</sup> June, 2025 domiciled with First Bank plc.**

**L. Ekiti Local Govt. Joint Account No: 0058016978 with the balance of ₦1,691,876,702.33 as at 30<sup>th</sup> June, 2025 domiciled with Unity Bank Plc.**

**M. OPENING AND CLOSING BALANCES**

The balance of **₦00.00** represents closing balance brought forward from 30<sup>th</sup> June, 2025 to July, 2025.

## ANNEXURE II

### COMPONENTS OF SOURCES AND APPLICATION OF FUNDS

#### A. COMPONENTS OF TOTAL REVENUE

<u>Revenue Head</u>	<u>%</u>
1. Statutory Allocation	30.62
2. Value Added Tax	47.47
3. Exchange Rate Gain	3.98
4. Solid Minerals	0.19
5. Augmentation Revenue	11.21
6. Ecological Fund	1.15
7. Electronic Money Transfer	2.21
8. 10% IGR	2.73
9. State Augmentation	<u>0.45</u>
<b><i>Total</i></b>	<b><u>100.00</u></b>

**B. COMPONENTS OF FUNDS APPLICATION**

<b><u>Expenditure Head</u></b>	<b><u>%</u></b>
1. Primary School Staff Salary	20.69
2. LG Workers' Salary/Emoluments	29.61
3. Political Office Holders' Salary	1.63
4. Traditional Council's Allocation	2.61
5. Pension/Gratuity	12.69
6. Agencies/Parastatals	1.16
7. Running Grant to Peace Corps	0.78
8. Capital Expenditure	11.13
9. Leave Bonus	2.01
10. Purchase of Car	0.19
11. Neft Charges	0.00
12. Bail-out Fund Repayment	0.10
13. Security Intervention Fund	5.42
14. LG Joint Security Fund	0.80
15. Security and House Grants	1.34
16. Net Distributable Fund	4.67
17. Agric Support Fund	0.86
18. Other Releases to Local Governments	<u>4.29</u>
<b><i>Total</i></b>	<b><u>100.00</u></b>

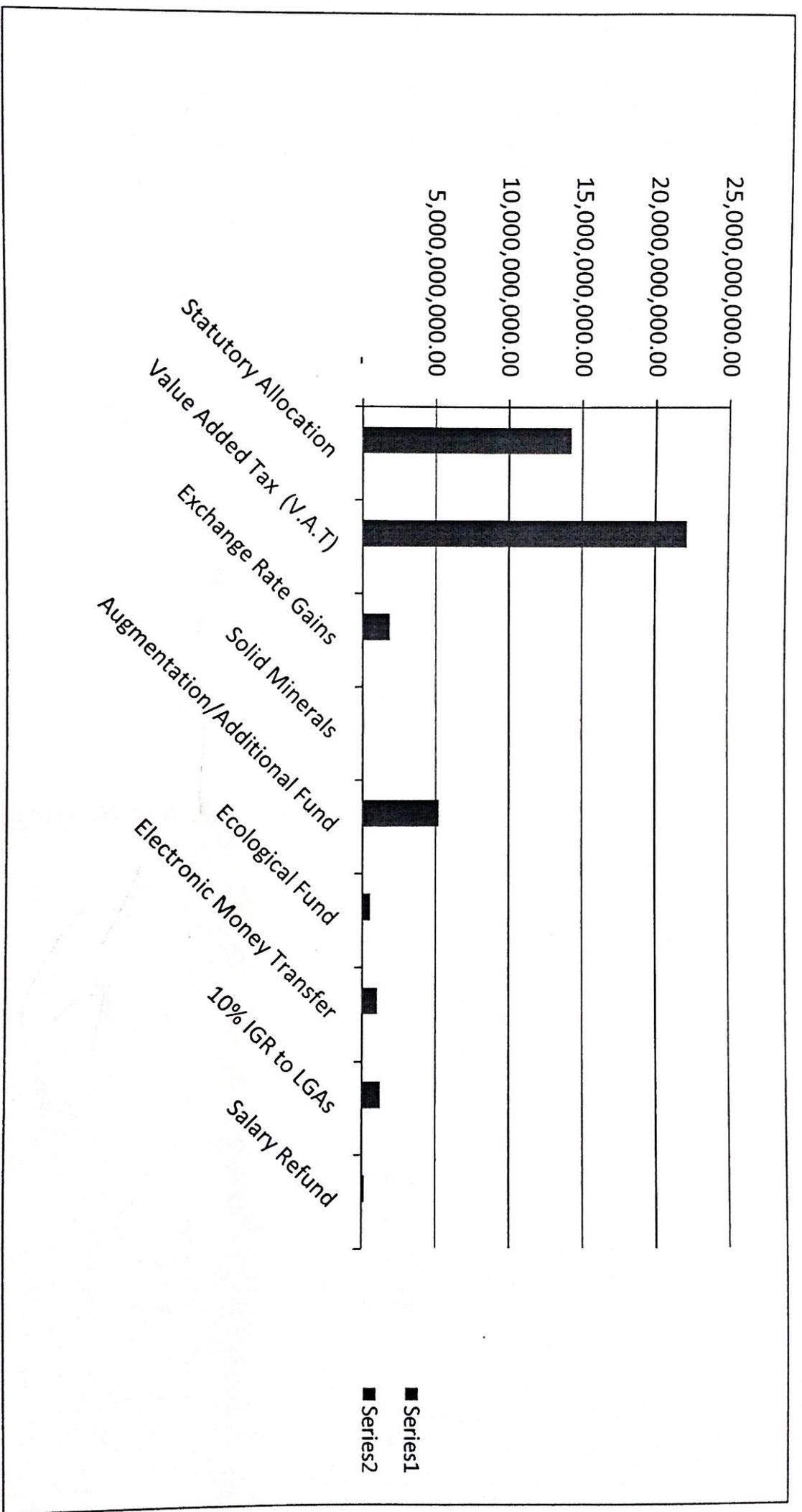
**EKITI STATE OF NIGERIA**  
**OFFICE OF THE ACCOUNTANT GENERAL**  
**MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT**

**STATE JOINT LOCAL GOVERNMENT ACCOUNTS**  
**AND FINANCIAL STATEMENTS**  
**FOR THE MID-YEAR ENDED, 30TH JUNE, 2025**  
**ANNEXURE III**

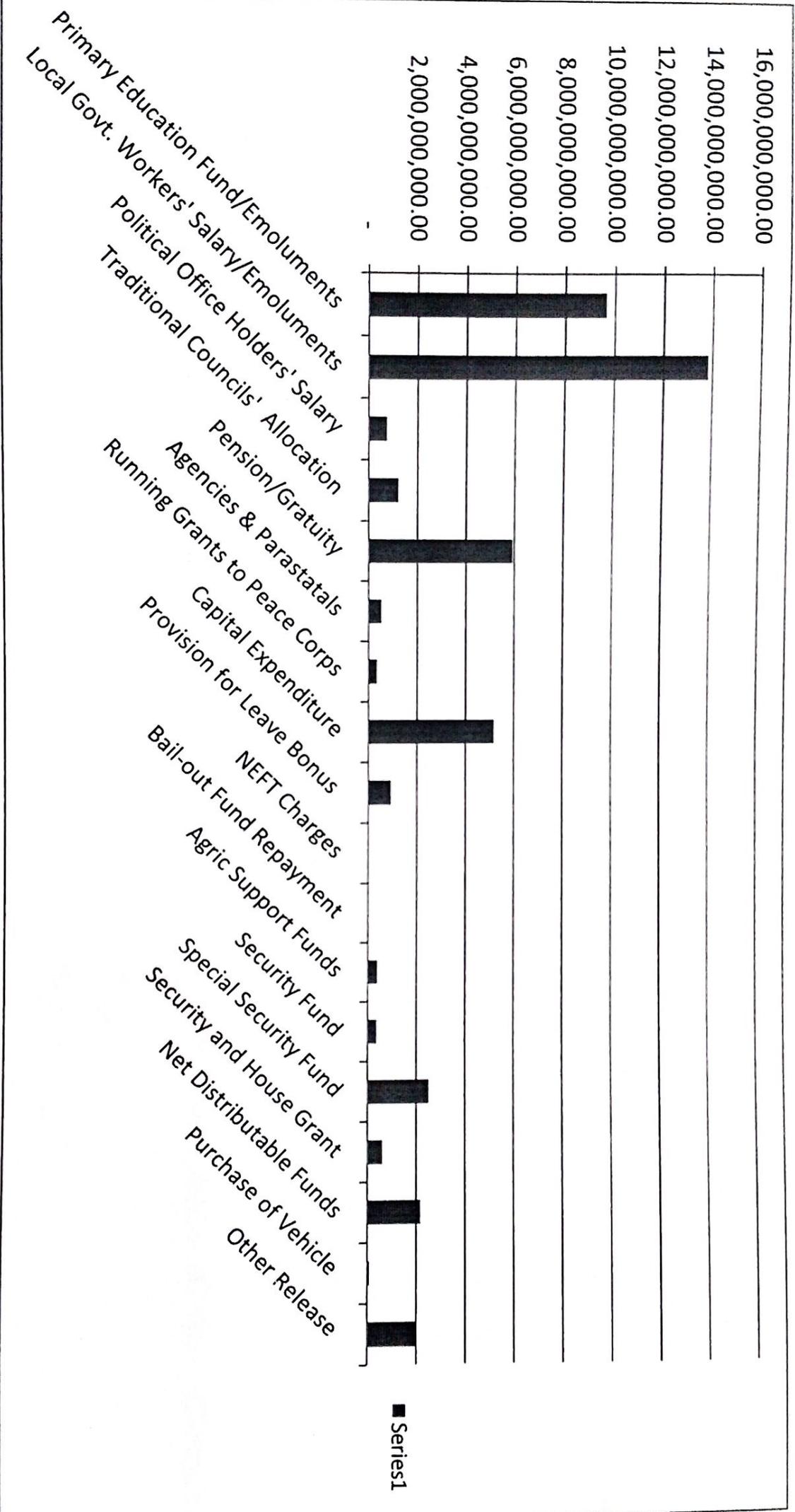
**FOUR YEAR FINANCIAL SUMMARY**

<b>SOURCES</b>	<b>MID-YEAR ENDED</b>	<b>MID-YEAR ENDED</b>	<b>MID-YEAR ENDED</b>	<b>MID-YEAR ENDED</b>
	<b>30/06/2025</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2022</b>
	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
Statutory Allocation	14,292,250,413.92	4,883,900,190.04	8,172,216,354.51	8,172,216,354.51
Value Added Tax (V.A.T)	22,157,062,415.95	15,587,320,067.32	6,199,043,363.47	6,199,043,363.47
Exchange Rate Gains	1,859,988,567.95	7,520,045,605.30	32,971,359.42	32,971,359.42
Solid Mineral	86,990,342.57	-	-	-
Augmentation Revenue	5,230,646,012.85	2,149,865,161.24	147,587,098.04	147,587,098.04
Non Oil Revenue	-	-	708,668,224.50	708,668,224.50
Solid Mineral	-	-	-	-
Electronic Money Transfer	1,032,964,046.08	590,651,445.72	-	-
Sure P	-	-	-	-
Excess Crude Oil	-	-	-	-
Goods and Valuables	-	-	-	-
MDG Refund	-	-	-	-
Ecological Fund	535,624,580.62	438,622,326.56	222,851,941.62	222,851,941.62
FG NLNG Intervention Fund	-	-	-	-
Judgment Debt Refunds	-	-	21,267,289.76	21,267,289.76
Excess Bank Charges Refund	-	-	58,007,021.98	58,007,021.98
<b>Total Federal Allocation (a)</b>	<b>45,195,526,379.94</b>	<b>31,170,404,796.18</b>	<b>15,562,612,653.30</b>	<b>15,562,612,653.30</b>
State Augmentation	210,000,000.00	49,000,000.00	17,892,833.10	17,892,833.10
10% IGR to LGAs	1,272,916,238.20	716,764,295.81	194,939,538.61	194,939,538.61
Balance B/F	-	-	-	-
<b>Local Augmentation (b)</b>	<b>1,482,916,238.20</b>	<b>765,764,295.81</b>	<b>212,832,371.71</b>	<b>212,832,371.71</b>
Judgement Debt Deductions	-	-	21,267,289.76	21,267,289.76
Software Book Deductions	-	-	-	-
Primary Health Deductions	-	-	-	-
Ecological Fund Deductions	-	143,511,215.53	195,433,058.89	195,433,058.89
<b>Total Deductions (c)</b>	<b>-</b>	<b>143,511,215.53</b>	<b>216,700,348.65</b>	<b>216,700,348.65</b>
<b>Grand-total (a+b - c)</b>	<b>46,678,442,618.14</b>	<b>31,792,657,876.46</b>	<b>15,558,744,676.36</b>	<b>15,558,744,676.36</b>
<b>APPLICATION</b>				
<b>(A) First Line Charges</b>				
Primary Education Fund/Emoluments	9,656,900,977.75	6,695,322,216.07	3,832,669,903.06	3,832,669,903.06
Local Govt. Workers' Salary/Emoluments	13,823,207,389.25	10,775,770,634.04	5,801,298,047.30	5,801,298,047.30
Political Office Holders' Salary	758,751,484.06	1,013,974,670.26	675,386,256.25	675,386,256.25
Traditional Councils' Allocation	1,218,000,000.00	608,466,945.22	397,775,800.43	397,775,800.43
Pension/Gratuity	5,923,551,699.74	4,611,539,820.30	3,370,368,218.38	3,370,368,218.38
Agencies & Parastatals	543,102,802.22	229,134,781.07	137,777,502.61	137,777,502.61
Running Grants to Peace Corps	366,000,000.00	115,200,000.00	115,200,000.00	115,200,000.00
Capital Expenditure	5,193,992,761.20	1,505,452,961.71	30,000,000.00	30,000,000.00
Consultancy Fees on Tax Liabilities	-	-	-	-
Finance Cost on Overdraft	-	-	-	-
NEFT Charges	600,000.00	600,000.00	600,000.00	600,000.00
<b>Sub-total (a)</b>	<b>37,484,107,114.22</b>	<b>25,555,462,028.67</b>	<b>14,361,075,728.03</b>	<b>14,361,075,728.03</b>
<b>(B) Allocation to Local Govt. Councils</b>				
Ball-out Repayment	47,184,729.72	47,184,729.72	47,184,729.72	47,184,729.72
Agric Support Fund	400,000,000.00	-	-	-
Other Releases	2,001,600,036.76	1,243,453,395.00	45,576,933.61	45,576,933.61
Security and House Grants	627,582,000.00	356,502,000.00	201,515,000.00	201,515,000.00
Provision for Leave Bonus	939,793,281.65	240,000,000.00	120,000,000.00	120,000,000.00
Security Fund	373,974,000.00	229,774,000.00	67,200,000.00	67,200,000.00
Security Intervention	2,532,267,459.08	1,473,600,000.00	-	-
Purchase of Vehicle for chairmen	89,933,996.71	718,559,396.51	313,692,285.00	313,692,285.00
Ecological Funds Reserves	-	438,622,326.56	-	-
<b>Sub-total (b)</b>	<b>7,012,335,503.92</b>	<b>4,747,695,847.79</b>	<b>795,168,948.33</b>	<b>795,168,948.33</b>
<b>Sub-total (a+b)</b>	<b>44,496,442,618.14</b>	<b>30,303,157,876.46</b>	<b>15,156,244,676.36</b>	<b>15,156,244,676.36</b>
Net Distributable Funds	2,182,000,000.00	1,489,500,000.00	402,500,000.00	402,500,000.00
Balance c/f	-	-	-	-
<b>Total Disbursement</b>	<b>46,678,442,618.14</b>	<b>31,792,657,876.46</b>	<b>15,558,744,676.36</b>	<b>15,558,744,676.36</b>

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



**ANNEXURE V**  
**BAR CHART SHOWING COMPONENTS OF APPLICATION OF FUNDS**



**EKITI STATE OF NIGERIA  
STATE JOINT ACCOUNT ALLOCATION COMMITTEE  
ACCOUNTS FOR THE MID-YEAR ENDED 30TH JUNE, 2025  
ANNEXURE VI  
STATEMENT OF OUTSTANDING LIABILITIES**

<b>OUTSTANDING SALARIES AND ALLOWANCES</b>	<b>LOCAL GOVERNMENT</b>	<b>SUBEB</b>	<b>TOTAL</b>
	<b>N</b>	<b>N</b>	<b>N</b>
July, 2018 Salary	-	-	-
August, 2018 Salary	-	-	-
September, 2018 Salary	-	-	-
<b><u>SUB-TOTAL</u></b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OUTSTANDING POLITICAL OFFICE HOLDERS SALARIES</b>	<b>N</b>	<b>N</b>	<b>N</b>
July, 2018 - July, 2019 Political Office Holders Salary	818,430,735.55	-	818,430,735.55
November, 2019 Political Office Holders Salary ( 20 days)	28,498,993.38	-	28,498,993.38
<b><u>SUB-TOTAL</u></b>	<u>846,929,728.93</u>	<u>-</u>	<u>846,929,728.93</u>
<b>OUTSTANDING LEAVE BONUS</b>			
2021 Leave Bonus	574,282,146.47	461,892,352.64	1,036,174,499.11
2022 Leave Bonus	592,567,827.91	472,971,329.23	1,065,539,157.14
2023 Leave Bonus	603,458,385.29	489,469,341.83	1,092,927,727.12
2024 Leave Bonus	605,677,281.93	493,891,382.63	1,099,568,664.56
<b><u>SUB-TOTAL</u></b>	<u>2,375,985,641.60</u>	<u>1,918,224,406.33</u>	<u>4,294,210,047.93</u>
<b>OUTSTANDING PENSION AND GRATUITY</b>			<b>N</b>
February, 2018 - September, 2018 Pension			NIL
April, 2018 - September, 2018 Contributory Pension Gratuity			NIL
<b><u>SUB-TOTAL</u></b>			<u>27,304,342,728.23</u> <u>27,304,342,728.23</u>
<b>OUTSTANDING BAIL-OUT REPAYMENT</b>			<b>N</b>
Balance Outstanding as at 30th June, 2025			1,258,259,459.20
<b><u>SUB-TOTAL</u></b>			<u>1,258,259,459.20</u>
<b>Total Outstanding Liabilities as at 30th June, 2025</b>			<u>33,703,741,964.29</u>

**ANNEXURE VII**  
**SHARING FORMULEA**  
*of* **LOCAL GOVERNMENT COUNCILS**

<b>S/N</b>	<b>L.G.Cs</b>	<b>NEW INDECIES</b> <b>w.e.f Nov, 2013</b>	<b>OLD INDECIES</b>	<b>VARIANCES</b>
<b>a</b>	<b>b</b>	<b>c</b>	<b>d</b>	<b>e=c-d</b>
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
	<b>TOTAL</b>	<b>1.00000000000</b>	<b>1.000000000</b>	<b>0.00000000000</b>