



EKITI STATE OF NIGERIA

**OFFICE OF THE STATE
ACCOUNTANT GENERAL**

STATE JOINT LOCAL GOVERNMENT

**ACCOUNTS & FINANCIAL
STATEMENTS**
for the

MID-YEAR ENDED 30TH JUNE, 2026

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**EKITI STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT-GENERAL
ACCOUNTS AND FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026**

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, 2026.

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, 2026 and its operations as at that date.

.....

Olayinka O.T (Mrs) FCA.

Accountant-General

Dated this.....^{7th} day of.....^{August}.....2026



...Ile Iyi, Ile Eye

OFFICE OF AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

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

EMAIL: oaugig@ekitistate.gov.ng

AUDIT CERTIFICATE

I have examined the Statements of Receipts and Payments of the Ekiti State Joint Local Governments Accounts and Allocation of Funds for the period ending 30th June, 2026, prepared and submitted by the State Accountant-General in accordance 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 conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), and I have obtained the necessary information and explanations required for the audit. In my opinion, the Financial Statements present a true and fair view of the financial position of the Ekiti State Joint Local Governments Accounts and Allocation of Funds for the period ending 30th June, 2026.


17/8/26
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, 2026

		MID-YEAR ENDED	MID-YEAR ENDED
		30/06/2026	30/06/2025
		N	N
SOURCES			
Statutory Allocation	1	23,688,809,071.33	14,292,250,413.92
Value Added Tax	2	23,988,931,114.60	22,157,062,415.95
Exchange Rate Gains		-	1,859,988,567.95
Solid Minerals		-	86,990,342.57
Augmentation Revenue	3	1,608,997,581.37	5,230,646,012.85
Excess Crude Oil	4	708,668,224.50	-
Electronic Money Transfer	5	217,040,143.51	1,032,964,046.08
Sure P		-	-
Refunds		-	-
Ecological Fund	6	758,988,422.39	535,624,580.62
Judgment Debt Refunds		-	-
Excess Bank Charges Refund		-	-
Total Federal Allocation (a)		50,971,434,557.70	45,195,526,379.94
State Augmentation	7	1,932,000,000.00	210,000,000.00
Other Incomes		-	-
10% IGR to the LGs	8	1,364,678,153.80	1,272,916,238.20
Balance B/F		-	-
Local Augmentation (b)		3,296,678,153.80	1,482,916,238.20
Judgment Debt Deductions		-	-
Software Book Deductions		-	-
Primary Health Care Deductions		-	-
Ecological Fund Deductions		-	-
Total Deduction (c)		-	-
Grand-total (a+b-c)		54,268,112,711.50	46,678,442,618.14
APPLICATION			
(A) First Line Charges			
Primary Education Fund	10	9,706,141,149.52	9,656,900,977.75
Local Govt. Workers' Emoluments	11	14,729,831,026.80	13,823,207,389.25
Political Office Holders	12	1,175,926,281.93	758,751,484.06
Traditional Councils' Allocation	13	1,218,000,000.00	1,218,000,000.00
Pension/Gratuity	14	7,945,055,781.49	5,923,551,699.74
Agencies & Parastatals	15	864,134,393.48	543,102,802.22
Running Grants to Peace Corps	16	368,000,000.00	368,000,000.00
Capital Expenditure	17	3,892,885,887.38	5,193,992,761.20
NEFT Charges	18	600,000.00	600,000.00
Sub - Total		39,898,374,490.60	37,484,107,114.22
(B) Other First Line Items			
Bail-out Repayment	19	47,184,729.72	47,184,729.72
Other Releases	20	4,643,746,536.04	2,001,600,036.76
Security Fund	21	373,974,000.00	373,974,000.00
Security Intervention Funds	22	3,518,080,000.00	2,532,267,489.08
Security Fund and House Grants	23	627,582,000.00	627,582,000.00
Provision for Leave Bonus	24	932,000,000.00	939,793,281.65
Ecological Fund Reserves		-	-
Agric support Fund	25	600,000,000.00	400,000,000.00
Purchase of Vehicle for chairmen	26	947,170,956.14	89,933,996.71
Sub-total (A+B)		11,687,738,220.90	7,012,336,503.92
Net Distributable Funds		51,586,112,711.50	44,496,442,618.14
Balance c/f	27	2,682,000,000.00	2,182,000,000.00
Total Disbursement		54,268,112,711.50	46,678,442,618.14

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, 2026

<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>30/06/2026</u>	<u>30/06/2025</u>
		<u>N</u>	<u>N</u>
1	ADO-EKITI	217,610,610.48	177,041,891.16
2	AYEKIRE	165,586,970.00	134,716,915.94
3	EFON	157,884,847.54	128,450,685.06
4	EKITI EAST	163,024,676.52	132,632,305.80
5	EKITI SOUTH WEST	172,674,901.19	140,483,458.02
6	EKITI WEST	176,026,221.35	143,209,998.13
7	EMURE	145,046,699.43	118,005,927.72
8	IDO/OSI	178,685,930.42	145,373,862.85
9	IJERO	191,186,843.24	155,544,255.01
10	IKERE	166,948,099.00	135,824,292.33
11	IKOLE	178,912,415.42	145,558,124.70
12	ILEJEMEJE	125,553,627.48	102,146,910.95
13	IREPODUN/IFELODUN	159,130,750.72	129,464,316.95
14	ISE/ORUN	155,285,696.69	126,336,088.81
15	MOBA	166,546,004.18	135,497,159.25
16	OYE	<u>161,895,706.34</u>	<u>131,713,807.32</u>
		<u>2,682,000,000.00</u>	<u>2,182,000,000.00</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, 2026

<u>S/NO</u>	<u>LOCAL GOVERNMENT COUNCILS</u>	<u>GROSS ALLOCATION</u>	<u>GROSS ALLOCATION</u>
		<u>MID-YEAR ENDED</u> <u>30/06/2026</u> <u>N</u>	<u>MID-YEAR ENDED</u> <u>30/06/2025</u> <u>N</u>
1	ADO-EKITI	5,614,889,705.47	4,944,128,978.09
2	AYEKIRE	3,218,300,617.11	2,769,738,984.18
3	EFON	2,689,777,629.74	2,258,444,509.79
4	EKITI EAST	3,154,907,850.90	2,725,433,961.20
5	EKITI SOUTH WEST	3,544,176,049.00	3,064,303,052.34
6	EKITI WEST	3,746,589,165.41	3,255,469,954.39
7	EMURE	2,531,143,563.70	2,131,251,233.84
8	IDO/OSI	3,561,226,038.53	3,025,829,721.99
9	IJERO	3,625,595,899.10	3,095,272,291.82
10	IKERE	4,038,277,143.86	3,487,493,464.69
11	IKOLE	3,540,056,983.63	3,072,454,786.89
12	ILEJEMEJE	2,128,802,174.01	1,797,548,953.33
13	IREPODUN/IFELODUN	3,787,110,711.35	3,301,364,766.77
14	ISE/ORUN	2,793,327,629.91	2,367,297,969.55
15	MOBA	3,014,944,681.77	2,551,313,971.04
16	OYE	<u>3,278,986,868.00</u>	<u>2,831,096,018.24</u>
		<u>54,268,112,711.50</u>	<u>46,678,442,618.14</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, 2026
STATEMENT 3

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/ENROLMENT WORKERS SALARY/	LOCAL GOVT. ENROLMENT	POLITICAL OFFICER HONORARY SALARY	TRADITIONAL COUNCILS	PENSION & GRATUITY	LOCAL GOVT. PARASTATALS/ AGENCIES	JOINT SECURITY AND PEACE CORPS	BAILOUT REPAYMENT FUND	CAPITAL EXPENDITURE	FUND TRANSFER CHARGES	OTHER ALLOCATIONS	NET DISTRIBUTABLE FUNDS	AGRIC SUPPORT FUND	PURCHASE OF VEHICLES	SECURITY FUND AND HOUSE GRANTS	LEAVE BONUS	GRAND TOTAL S/NO
1	ADO-EKITI	1,683,000,914.82	1,818,570,370.63	102,560,718.19	98,828,400.29	644,641,476.11	70,119,681.34	346,325,320.36	3,828,448.11	316,842,659.98	48,682.46	367,447,676.38	217,610,610.48	48,682,463.20	76,851,026.27	50,920,396.02	76,820,092.83	5,614,889,706.47
2	AYEKIRE	424,541,735.77	955,248,765.48	68,646,360.35	75,199,451.70	490,528,603.04	53,351,750.89	262,769,224.17	2,213,190.31	240,354,845.75	37,044.06	287,331,402.19	165,866,970.00	37,044,064.88	58,478,437.19	38,746,980.54	57,841,780.78	3,218,300,617.11
3	EFON	355,690,456.48	589,496,006.20	57,043,988.44	71,701,619.80	467,714,125.87	50,870,144.28	260,546,769.92	2,777,686.00	229,185,895.02	35,230.99	273,973,408.85	187,884,847.54	35,230,994.98	55,758,367.58	36,944,701.12	54,865,278.86	2,689,777,629.74
4	EKITI EAST	536,513,391.65	807,368,901.69	68,646,360.35	74,038,815.06	482,938,161.32	52,526,185.67	268,703,141.89	2,668,111.60	236,615,903.30	36,470.84	283,887,555.94	163,024,676.52	36,470,844.86	57,573,541.60	38,147,409.60	56,851,379.01	3,154,907,880.90
5	EKITI SOUTH WEST	499,082,638.47	1,172,212,653.23	77,264,606.15	78,418,353.57	511,925,623.42	55,636,466.46	274,017,040.99	3,037,889.09	250,622,351.15	38,639.73	299,624,169.04	172,674,901.19	38,639,731.81	60,981,599.96	40,405,540.58	60,004,850.08	3,644,176,049.00
6	EKITI WEST	853,047,453.90	935,131,047.27	77,977,217.87	79,840,319.76	521,453,448.04	56,715,254.30	279,335,236.20	3,096,849.25	265,486,496.04	39,379.47	305,436,442.95	176,026,321.35	39,379,467.86	62,165,146.98	41,189,742.00	61,189,440.08	3,746,589,165.41
7	EMURE	308,808,100.86	614,952,237.73	57,043,988.44	65,871,319.87	429,680,879.14	46,733,731.71	230,173,969.16	2,551,823.01	210,522,459.18	32,448.93	251,707,924.64	145,046,699.43	32,448,926.05	51,224,467.13	33,940,603.18	59,403,989.46	2,831,143,563.70
8	IDO/OSI	593,954,757.83	984,785,797.03	68,646,360.35	81,148,196.59	529,332,470.00	57,877,206.60	283,655,916.81	3,143,641.81	269,346,828.58	89,874.48	310,619,239.34	178,685,930.42	39,874,481.08	63,104,445.71	41,812,107.97	62,083,853.94	3,561,226,038.53
9	IKERE	546,018,964.99	946,534,474.73	89,579,592.78	86,826,344.91	566,364,703.28	61,899,972.73	303,393,860.37	3,463,671.78	277,490,798.21	42,771.11	331,729,868.39	191,186,843.24	42,771,105.87	67,519,248.56	44,737,393.61	68,537,764.45	3,625,995,899.10
10	IKERE	824,965,726.37	1,356,254,210.68	68,646,360.35	75,817,593.06	494,360,760.33	53,790,303.61	264,929,203.79	2,937,136.81	242,310,404.15	37,348.57	289,692,040.44	166,948,099.00	37,348,568.01	58,959,131.39	39,065,481.68	58,014,775.64	4,035,277,143.86
11	IKOLE	596,749,781.95	951,447,912.68	89,579,592.78	81,251,052.19	530,003,400.64	57,645,179.86	283,915,324.86	3,147,696.39	259,675,651.54	40,095.15	310,442,037.95	178,914,416.42	40,095,148.86	63,184,430.80	41,865,104.96	62,172,387.90	3,540,056,983.63
12	ILE-IJENAI	263,085,785.77	464,165,723.96	57,043,988.44	57,018,751.48	371,935,337.06	40,453,097.59	199,240,499.08	2,208,879.19	182,229,888.85	28,088.06	217,900,628.52	125,653,627.48	28,088,069.84	44,340,324.11	29,379,287.95	43,630,119.52	2,128,802,174.01
13	IKEDUN/IKEDUN	758,942,686.53	1,249,328,013.18	77,977,217.87	73,287,432.65	471,402,942.20	51,271,571.50	252,523,888.18	2,799,605.32	230,844,214.31	35,599.72	276,134,228.25	159,130,780.72	35,599,720.52	56,198,368.81	37,234,239.67	55,298,231.54	3,787,110,711.35
14	IKORU	447,915,400.34	628,599,834.60	57,043,988.44	70,321,244.81	460,012,498.98	50,032,703.70	246,424,188.86	2,731,958.85	228,383,458.37	34,739.53	269,465,660.04	155,285,696.69	34,739,529.46	54,840,455.50	36,330,506.63	53,982,083.10	2,793,327,602.91
15	IKORU	435,000,480.54	731,184,290.20	68,646,360.35	75,534,986.24	493,369,609.76	53,660,709.55	264,291,121.27	2,930,062.71	241,726,799.05	37,288.61	288,994,677.86	166,546,004.18	37,288,613.91	58,817,128.31	38,971,392.39	57,875,046.94	3,014,944,691.77
16	IKOLE	576,322,880.05	883,671,086.22	89,579,592.78	73,523,106.02	479,593,762.61	52,162,434.01	266,911,584.09	2,848,249.40	234,977,302.92	36,218.28	280,929,556.26	161,895,706.34	36,218,278.82	57,174,536.24	37,883,233.10	56,259,083.77	3,278,586,868.00
TOTAL		5,706,141,148.52	14,778,821,626.82	1,175,526,287.55	1,218,000,000.00	7,946,065,781.48	864,134,393.48	4,256,054,000.00	47,164,723.72	3,892,685,857.38	600,000.00	4,643,746,536.04	2,682,000,000.00	600,000,000.00	947,178,855.14	627,582,000.00	932,000,000.00	54,368,112,711.30

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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, 2026

NOTE 1

STATUTORY ALLOCATION

MONTH	AMOUNT
	N
January	3,503,028,447.70
February	2,858,003,910.69
March	4,124,303,188.36
April	4,252,678,443.71
May	3,907,509,591.45
June	5,043,285,489.42
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>23,688,809,071.33</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 2

VALUE ADDED TAX

MONTH	AMOUNT
	N
January	5,153,286,082.25
February	5,140,198,239.16
March	3,266,385,717.51
April	2,790,569,048.84
May	4,199,481,747.08
June	3,439,010,279.76
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>23,988,931,114.60</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 3

AUGMENTATION REVENUE

MONTH	AMOUNT
	N
January	158,907,117.92
February	-
March	354,334,112.25
April	209,921,070.58
May	885,835,280.62
June	-
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>1,608,997,581.37</u>

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

NOTE 4

EXCESS CRUDE OIL

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	708,668,224.50
May	-
June	-
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, 2026

NOTE 5

ELECTRONIC MONEY TRANSFER

MONTH	AMOUNT
	N
January	217,040,143.51
February	-
March	-
April	-
May	-
June	-
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>217,040,143.51</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 6

ECOLOGICAL FUND

MONTH	AMOUNT
	N
January	134,859,954.30
February	105,090,853.43
March	85,740,117.32
April	134,359,119.02
May	148,840,400.04
June	150,097,978.28
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>758,988,422.39</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 7

STATE AUGMENTATION

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	932,000,000.00
June	1,000,000,000.00
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>1,932,000,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 8

10% IGR to LGAs

MONTH	AMOUNT
	N
January	195,694,004.11
February	223,708,906.68
March	229,401,487.02
April	224,251,421.20
May	267,379,233.24
June	224,243,101.55
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>1,364,678,153.80</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 10(a)

PRIMARY EDUCATION FUND

MONTH	AMOUNT
	N
January	1,562,950,474.46
February	1,558,066,841.02
March	1,555,393,319.16
April	1,731,410,412.39
May	1,666,623,713.03
June	1,631,696,389.46
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>9,706,141,149.52</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2026

NOTE 10(b)

PRIMARY EDUCATION FUND
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT COUNCILS	TOTAL
		N
1	ADO-EKITI	1,683,000,914.82
2	AYEKIRE	424,541,735.77
3	EFON	355,690,456.48
4	EKITI EAST	536,513,391.65
5	EKITI SOUTH WEST	499,082,638.47
6	EKITI WEST	852,047,455.90
7	EMURE	308,808,100.66
8	IDO/OSI	593,954,747.83
9	IKERO	546,018,964.99
10	IKERE	828,965,726.37
11	IKOLE	596,749,781.95
12	ILEJEMEJE	263,585,785.77
13	IREPODUN/IFELODUN	758,942,685.93
14	ISE/ORUN	447,915,400.34
15	MOBA	435,000,480.54
16	OYE	575,322,882.05
	TOTAL	<u>9,706,141,149.52</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 11(a)

LOCAL GOVERNMENT WORKERS' EMOLUMENTS

MONTH	AMOUNT
	N
January	2,390,118,529.91
February	2,402,636,282.15
March	2,437,104,334.22
April	2,490,397,272.66
May	2,522,318,657.02
June	2,487,255,950.84
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>14,729,831,026.80</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 11(b)

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

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	1,415,278,773.23
2	AYEKIRE	880,455,577.80
3	EFON	518,181,753.53
4	EKITI EAST	733,633,064.12
5	EKITI SOUTH WEST	1,044,217,953.86
6	EKITI WEST	855,622,604.10
7	EMURE	549,436,786.77
8	IDO/OSI	908,056,002.48
9	IJERO	860,178,202.57
10	IKERE	1,280,846,221.14
11	IKOLE	860,635,818.50
12	ILEJEMEJE	409,455,005.57
13	IREPODUN/IFELODUN	1,177,451,004.36
14	ISE/ORUN	558,459,279.87
15	MOBA	655,958,020.65
16	OYE	810,545,186.80
17	L.G Service Comm	862,858,012.47
18	Loans Board	64,865,563.34
19	PENCOM	104,711,050.72
20	Training School	84,903,271.14
21	PHCDA(LG)	94,081,873.78
	TOTAL	<u>14,729,831,026.80</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 12(a)

POLITICAL OFFICE HOLDERS' SALARY

MONTH	AMOUNT
	N
January	123,183,582.51
February	208,406,628.26
March	219,116,186.38
April	208,406,628.26
May	208,406,628.26
June	208,406,628.26
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>1,175,926,281.93</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 12(b)

POLITICAL OFFICE HOLDERS' SALARY
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	102,560,718.19
2	AYEKIRE	68,646,360.35
3	EFON	57,043,985.44
4	EKITI EAST	68,646,360.35
5	EKITI SOUTH WEST	77,264,606.15
6	EKITI WEST	77,977,217.87
7	EMURE	57,043,985.44
8	IDO/OSI	68,646,360.35
9	IJERO	89,579,592.78
10	IKERE	68,646,360.35
11	IKOLE	89,579,592.78
12	ILEJEMEJE	57,043,985.44
13	IREPODUN/IFELODUN	77,977,217.87
14	ISE/ORUN	57,043,985.44
15	MOBA	68,646,360.35
16	OYE	89,579,592.78
	TOTAL	<u>1,175,926,281.93</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 13(a)

TRADITIONAL COUNCILS' ALLOCATION AND CHIEFTANCY AFFAIRS

MONTH	AMOUNT
	N
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	-
TOTAL	<u>1,218,000,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 13(b)

TRADITIONAL COUNCILS' ALLOCATION
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	98,825,400.29
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>73,523,106.02</u>
	TOTAL	<u>1,218,000,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 14

PENSION & GRATUITY

MONTH	AMOUNT
	N
January	1,132,215,717.31
February	1,148,698,923.54
March	1,158,698,923.54
April	1,167,676,005.03
May	1,161,352,930.42
June	2,176,413,281.65
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>7,945,055,781.49</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2026

NOTE 14(b)

PENSION AND GRATUITY
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	644,641,476.11
2	AYEKIRE	490,528,603.04
3	EFON	467,712,125.57
4	EKITI EAST	482,938,161.32
5	EKITI SOUTH WEST	511,525,623.42
6	EKITI WEST	521,453,448.04
7	EMURE	429,680,879.14
8	IDO/OSI	529,332,470.00
9	IJERO	566,364,703.28
10	IKERE	494,560,760.33
11	IKOLE	530,003,400.64
12	ILEJEMEJE	371,935,337.06
13	IREPODUN/IFELODUN	471,402,942.20
14	ISE/ORUN	460,012,498.98
15	MOBA	493,369,609.76
16	OYE	479,593,742.61
	TOTAL	7,945,055,781.49

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 15(a)

PARASTATALS & AGENCIES

MONTH	AMOUNT
	N
January	133,115,081.01
February	108,604,148.61
March	156,723,521.16
April	161,601,780.85
May	148,485,364.48
June	155,604,497.37
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>864,134,393.48</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO JAAC FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 15(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	8,013,527.88	8,013,527.88	32,080,734.52	32,080,734.52	36,899,500.46	4,006,763.94	4,006,763.94	8,013,527.88	133,115,081.02
2	February	6,537,969.75	6,537,969.75	26,173,599.82	26,173,599.82	30,105,069.99	3,268,984.87	3,268,984.87	6,537,969.75	108,604,148.62
3	March	9,434,755.97	9,434,755.97	37,770,368.60	37,770,368.60	43,443,760.07	4,717,377.99	4,717,377.99	9,434,755.97	156,723,521.16
4	April	9,728,427.21	9,728,427.21	38,946,029.18	38,946,029.18	44,796,013.65	4,864,213.60	4,864,213.60	9,728,427.21	161,601,780.84
5	May	8,938,818.94	8,938,818.94	35,784,972.84	35,784,972.84	41,160,143.03	4,469,409.47	4,469,409.47	8,938,818.94	148,485,364.47
6	June	9,367,390.74	9,367,390.74	37,500,683.87	37,500,683.87	43,133,566.67	4,683,695.37	4,683,695.37	9,367,390.74	155,604,497.37
7	July									-
8	August									-
9	September									-
10	October									-
11	November									-
12	December									-
	TOTAL	52,020,890.49	52,020,890.49	208,256,388.83	208,256,388.83	239,538,053.87	26,010,445.24	26,010,445.24	52,020,890.49	864,134,393.48

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2026

NOTE 15(c)

PARASTATALS AND AGENCIES
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	70,113,651.34
2	AYEKIRE	53,351,750.89
3	EFON	50,870,144.28
4	EKITI EAST	52,526,185.67
5	EKITI SOUTH WEST	55,635,466.45
6	EKITI WEST	56,715,254.30
7	EMURE	46,733,721.71
8	IDO/OSI	57,572,206.60
9	IJERO	61,599,972.72
10	IKERE	53,790,303.61
11	IKOLE	57,645,179.56
12	ILEJEMEJE	40,453,097.59
13	IREPODUN/IFELODUN	51,271,571.50
14	ISE/ORUN	50,032,703.70
15	MOBA	53,660,749.55
16	OYE	52,162,434.01
	TOTAL	864,134,393.48

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 16(a)

RUNNING GRANTS TO PEACE CORPS

MONTH	AMOUNT
	N
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	-
TOTAL	<u>366,000,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2026

NOTE 16(b)

RUNNING GRANTS TO PEACE CORPS
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL N
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
	TOTAL	366,000,000.00

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 17(a)

CAPITAL EXPENDITURE

MONTH	AMOUNT
	N
January	660,553,958.41
February	578,799,760.11
March	638,705,421.03
April	628,314,889.49
May	911,970,748.51
June	474,341,079.83
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>3,892,685,857.38</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 17(b)

CAPITAL EXPENDITURE
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	315,842,559.98
2	AYEKIRE	240,334,845.75
3	AYEKIRE	229,155,896.02
4	EKITI EAST	236,615,903.30
5	EKITI SOUTH WEST	250,622,351.15
6	EKITI WEST	255,486,496.04
7	EMURE	210,522,459.18
8	IDO/OSI	259,346,828.58
9	IJERO	277,490,798.21
10	IKERE	242,310,404.15
11	IKOLE	259,675,551.54
12	ILEJEMEJE	182,229,988.85
13	IREPODUN/IFELODUN	230,964,214.31
14	ISE/ORUN	225,383,458.37
15	MOBA	241,726,799.05
16	OYE	234,977,302.92
	TOTAL	<u>3,892,685,857.38</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 18

FUND TRANSFER CHARGES

MONTH	PROVISION	ACTUAL	VARIANCE
	N	N	N
January	100,000.00	31,574.46	68,425.54
February	100,000.00	38,384.73	61,615.27
March	100,000.00	76,458.80	23,541.20
April	100,000.00	55,426.80	44,573.20
May	100,000.00	28,463.83	71,536.17
June	100,000.00	23,612.79	76,387.21
July	-	-	-
August	-	-	-
September	-	-	-
October	-	-	-
November	-	-	-
December	-	-	-
TOTAL	600,000.00	253,921.41	346,078.59

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 19

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,2026

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
	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, 2026

NOTE 20

OTHER RELEASES TO LOCAL GOVERNMENTS

(Community Mobilization, Workshop/ Seminars , Youth Empowerment)

MONTH	AMOUNT
	N
January	1,312,190,000.00
February	823,219,204.65
March	435,852,795.35
April	164,149,146.97
May	932,818,089.09
June	975,517,299.98
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>4,643,746,536.04</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO JAAC FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 20(b)

OTHER ALLOCATIONS TO LOCAL GOVERNMENT COUNCILS

S/N	MONTH	PROVISION FOR LOCAL GOVERNMENT ELECTIONS	COUNTERPART FUND SUBEB/UBEC	STIPEND TO ITALOJAS	INTERNATIONAL WOMEN DAY	TRAINING/ WORKSHOP	YOUTH SKILL ACQUISITION	PRIMARIES SCHOOL 1ST,2ND,3RD TERM IMPREST	OTHER EXPENSES	COMMUNITY MOBILIZATION	CHRISTMAS GIFTS	TOTAL
		N	N	N	N	N	N	N	N	N	N	N
1	ADO-EKITI	48,682,463.20	121,706,157.98	750,000.00	10,061,042.39	9,736,492.64	23,661,498.65	21,014,596.61	72,924,227.28	24,341,231.60	44,410,577.05	377,288,287.39
2	AYEKIRE	37,044,064.87	92,610,162.19	150,000.00	7,655,773.41	7,408,812.98	18,004,801.59	15,990,688.01	55,490,409.26	18,522,032.44	33,793,448.18	286,670,192.92
3	E FON	35,320,994.98	88,302,487.44	150,000.00	7,299,672.30	7,064,199.00	17,167,325.15	15,246,896.16	52,909,324.96	17,660,497.49	32,221,577.67	273,342,975.14
4	EKITI EAST	36,470,844.86	91,177,112.14	150,000.00	7,537,307.94	7,294,168.97	17,726,195.22	15,743,248.03	54,631,750.42	18,235,422.43	33,270,528.22	282,236,578.23
5	EKITI S. WEST	38,629,731.81	96,574,329.53	150,000.00	7,983,477.91	7,725,946.36	18,775,495.05	16,675,167.56	57,865,669.84	19,314,865.91	35,239,972.84	298,934,656.81
6	EKITI WEST	39,379,467.86	98,448,669.66	150,000.00	8,138,423.36	7,875,893.57	19,139,894.83	16,998,803.63	58,988,742.06	19,689,733.93	35,923,919.56	304,733,548.47
7	EMURE	32,448,926.05	81,122,315.12	150,000.00	6,706,111.38	6,489,785.21	15,771,392.19	14,007,119.74	48,607,089.75	16,224,463.02	29,601,532.79	251,128,735.25
8	IDO-OSI	39,974,481.08	99,936,202.69	150,000.00	8,261,392.76	7,994,896.22	19,429,093.51	17,255,651.00	59,880,046.16	19,987,240.54	36,466,720.36	309,335,724.31
9	IJERO	42,771,105.87	106,927,764.68	150,000.00	8,839,361.88	8,554,221.17	20,788,357.80	18,462,860.70	64,069,269.31	21,385,552.94	39,017,941.33	330,966,435.69
10	IKERE	37,348,568.01	93,371,420.03	150,000.00	7,718,704.06	7,469,713.60	18,152,801.51	16,122,131.86	55,946,541.80	18,674,284.01	34,071,231.17	289,025,396.04
11	IKOLE	40,025,148.86	100,062,872.16	150,000.00	8,271,864.10	8,005,029.77	19,453,719.95	17,277,522.59	59,955,944.32	20,012,574.43	36,512,942.05	309,727,618.24
12	IJEJEMBEJE	28,088,059.84	70,220,149.61	150,000.00	5,804,865.70	5,617,611.97	13,651,848.04	12,124,679.17	42,074,700.52	14,044,029.92	25,623,332.59	217,399,277.36
13	IPEPODUN	35,599,720.52	88,999,301.29	150,000.00	7,357,275.57	7,119,944.10	17,302,796.19	15,367,212.69	53,326,843.79	17,799,860.26	32,475,845.04	275,498,799.45
14	ISE-ORUN	34,739,529.46	86,848,823.66	150,000.00	7,179,502.76	6,947,905.89	16,884,711.15	14,995,896.88	52,038,314.74	17,369,764.73	31,691,135.75	268,845,585.03
15	MOBA	37,258,613.91	93,146,534.76	150,000.00	7,700,113.54	7,451,722.78	18,109,080.45	16,083,301.67	55,811,794.44	18,629,306.96	33,989,170.54	288,329,639.05
16	OYE	36,218,278.82	90,545,697.06	150,000.00	7,485,110.96	7,243,655.76	17,603,438.67	15,634,223.69	54,253,417.41	18,109,139.41	33,040,124.86	280,283,086.66
	TOTAL	600,000,000.00	1,500,000,000.00	3,000,000.00	124,000,000.00	120,000,000.00	291,622,449.97	259,000,000.00	898,774,086.06	300,000,000.00	547,350,000.00	4,643,746,536.04

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 21

SECURITY FUND

MONTH	AMOUNT
	N
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	-
TOTAL	<u>373,974,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 22

SPECIAL SECURITY INTERVENTION

MONTH	AMOUNT
	N
January	622,680,000.00
February	512,680,000.00
March	472,680,000.00
April	472,680,000.00
May	771,180,000.00
June	664,180,000.00
July	
August	
September	
October	
November	
December	-
TOTAL	<u>3,516,080,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 22

SPECIAL SECURITY INTERVENTION

MONTH	AMOUNT
	N
January	622,680,000.00
February	512,680,000.00
March	472,680,000.00
April	472,680,000.00
May	771,180,000.00
June	664,180,000.00
July	
August	
September	
October	
November	
December	-
TOTAL	<u>3,516,080,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 23(a)

SECURITY AND HOUSE GRANTS

MONTH	AMOUNT
	N
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	-
TOTAL	<u>627,582,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 23(b)

SECURITY AND HOUSE GRANTS
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADQ-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
	TOTAL	<u>627,582,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 24

PROVISION FOR LEAVE BONUS

MONTH	AMOUNT
	N
January	-
February	-
March	-
April	-
May	932,000,000.00
June	-
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>932,000,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2026

NOTE 24(b)

PROVISION FOR LEAVE BONUS
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	75,620,092.83
2	AYEKIRE	57,541,780.78
3	EFON	54,865,278.86
4	EKITI EAST	56,651,379.01
5	EKITI SOUTH WEST	60,004,850.08
6	EKITI WEST	61,169,440.08
7	EMURE	50,403,998.46
8	IDO/OSI	62,093,693.94
9	IJERO	66,437,784.45
10	IKERE	58,014,775.64
11	IKOLE	62,172,397.90
12	ILEJEMEJE	43,630,119.62
13	IREPODUN/IFELODUN	55,298,232.54
14	ISE/ORUN	53,962,069.10
15	MOBA	57,875,046.94
16	OYE	56,259,059.77
	TOTAL	932,000,000.00

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 25

PROVISION FOR AGRICULTURAL SUPPORT FUND

MONTH	AMOUNT
	N
January	100,000,000.00
February	100,000,000.00
March	100,000,000.00
April	100,000,000.00
May	100,000,000.00
June	100,000,000.00
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>600,000,000.00</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2026

NOTE 25(b)

PROVISION FOR AGRICULTURAL SUPPORT FUND
(BY LOCAL GOVERNMENT COUNCILS)

S/NO	LOCAL GOVT. COUNCILS	TOTAL
		N
1	ADO-EKITI	48,682,463.20
2	AYEKIRE	37,044,064.88
3	EFON	35,320,994.98
4	EKITI EAST	36,470,844.86
5	EKITI SOUTH WEST	38,629,731.81
6	EKITI WEST	39,379,467.86
7	EMURE	32,448,926.05
8	IDO/OSI	39,974,481.08
9	IJERO	42,771,105.87
10	IKERE	37,348,568.01
11	IKOLE	40,025,148.86
12	ILEJEMEJE	28,088,059.84
13	IREPODUN/IFELODUN	35,599,720.52
14	ISE/ORUN	34,739,529.46
15	MOBA	37,258,613.91
16	OYE	36,218,278.82
	TOTAL	600,000,000.00

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 26

PURCHASE OF VEHICLE

MONTH	AMOUNT
	N
January	439,918,284.56
February	-
March	-
April	309,921,070.58
May	100,000,000.00
June	97,331,600.00
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u>947,170,955.14</u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2026

NOTE 26(b)

PURCHASE OF VEHICLES
(BY LOCAL GOVERNMENT COUNCILS)

S/NO LOCAL GOVT. COUNCILS		TOTAL
		N
1	ADO-EKITI	76,851,025.27
2	AYEKIRE	58,478,437.19
3	EFON	55,758,367.58
4	EKITI EAST	57,573,541.60
5	EKITI SOUTH WEST	60,981,599.96
6	EKITI WEST	62,165,146.98
7	EMURE	51,224,467.13
8	IDO/OSI	63,104,445.71
9	IJERO	67,519,248.66
10	IKERE	58,959,131.39
11	IKOLE	63,184,430.80
12	ILEJEMEJE	44,340,324.11
13	IREPODUN/IFELODUN	56,198,368.81
14	ISE/ORUN	54,840,455.50
15	MOBA	58,817,128.21
16	OYE	57,174,836.24
	TOTAL	947,170,955.14

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

NOTE 27(a)

NET DISTRIBUTABLE FUND

MONTH	AMOUNT
	N
January	447,000,000.00
February	447,000,000.00
March	447,000,000.00
April	447,000,000.00
May	447,000,000.00
June	447,000,000.00
July	-
August	-
September	-
October	-
November	-
December	-
TOTAL	<u><u>2,682,000,000.00</u></u>

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT-GENERAL
NOTES TO FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED 30TH JUNE,2026

NOTE 27(b)

NET DISTRIBUTABLE FUND
(BY LOCAL GOVERNMENT COUNCILS)

S/NO LOCAL GOVT. COUNCILS	TOTAL
	N
1 ADO-EKITI	217,610,610.48
2 AYEKIRE	165,586,970.00
3 EFON	157,884,847.54
4 EKITI EAST	163,024,676.52
5 EKITI SOUTH WEST	172,674,901.19
6 EKITI WEST	176,026,221.35
7 EMURE	145,046,699.43
8 IDO/OSI	178,685,930.42
9 IJERO	191,186,843.24
10 IKERE	166,948,099.00
11 IKOLE	178,912,415.42
12 ILEJEMEJE	125,553,627.48
13 IREPODUN/IFELODUN	159,130,750.72
14 ISE/ORUN	155,285,696.69
15 MOBA	166,546,004.18
16 OYE	161,895,706.34
TOTAL	<u>2,682,000,000.00</u>

EKITI STATE OF NIGERIA
STATE JOINT ACCOUNT ALLOCATION COMMITTEE
ACCOUNTS FOR THE MID-YEAR ENDED 30 JUNE, 2026

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

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

B. STATUTORY PAYMENTS

a. Revenue Sharing Ratio:

The fund sharing ratio was as contained in annexure vii on page 61

B. OTHER PAYMENTS**N**

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>4,643,746,536.04</u>

TOTAL**5,692,487,265.76**

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, 2026 amounts to **₦4,419,069,293.22** which consisted of the following items:

N

i. Local Government/Subeb June 2026 Deduction	1,210,767,813.18
ii. Capital Reserve	801,748,014.84
iii. Net Distributable	447,000,000.00
iv. Provision for 2026 LG Election	600,000,000.00
v. Pension Funds	988,974,211.24
vi. Political office holders Salary	<u>370,579,253.96</u>
Total	<u>4,419,069,293.22</u>

N

B. Balance brought forward as at 30th June, 2026

00.00

Balance carried forward to July, 2026

00.00

C. EKSG JAAC Leave Bonus at FCMB Account Number 1976859019 Balance as at 30th June, 2026.

₦225,669.24

D. EKSG Local Govt. Leave Bonus at FCMB Account Number 2502338011 Balance as at 30th June, 2026

₦4,970,701.48

E. EKS Local Government Joint Salary Account (Zenith Bank Account No. 1016203155). The account dedicated for payment of salary has balance of **₦20,973,358.71** as at 30th June, 2026 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 **₦23,527,652.84** as at 30th June, 2026.

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 30th June, 2026.

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 30th June, 2026 amounts to **₦44,697,075.14**

I. EKS Local Government Capital Account No 4030015190 with the balance of ₦2,251,877.36 as at 30th June, 2026 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, 2026 domiciled with Sterling Bank plc.

K. Ekiti Local Govt. Ecological Fund Account No: 2038397727 with the balance of ₦539,525,948.75 as at 30th June, 2026 domiciled with First Bank plc.

L. Ekiti Local Govt. Joint Account No: 0058016978 with the balance of ₦1,691,876,702.33 as at 30th June, 2026 domiciled with Unity Bank Plc.

M. OPENING AND CLOSING BALANCES

The balance of **₦ 00.00** represents closing balance brought forward from 30th June, 2025 to July, 2026.

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. Augmentation Revenue	3.98
4. Excese Crude Oil	0.19
5. Electronic Money Tranfer	11.21
6. Ecological Fund	1.15
7 10% IGR	2.21
8. State Augmentation	<u>0.45</u>
Total	<u>100.00</u>

B. COMPONENTS OF FUNDS APPLICATION

<u>Expenditure Head</u>	<u>%</u>
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>
<i>Total</i>	<u>100.00</u>

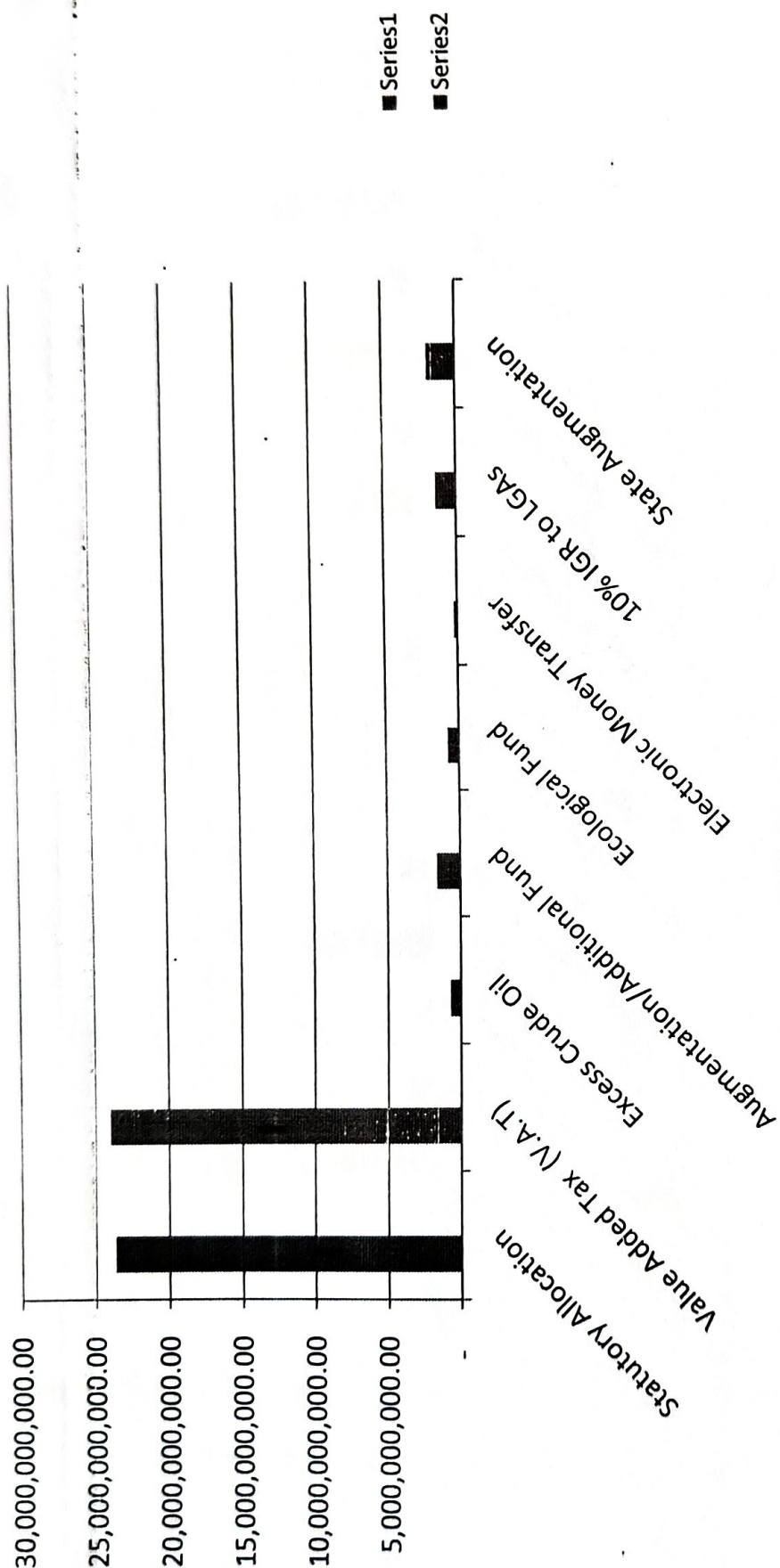
EKITI STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

STATE JOINT LOCAL GOVERNMENT ACCOUNTS
AND FINANCIAL STATEMENTS
FOR THE MID-YEAR ENDED, 30TH JUNE, 2026
ANNEXURE III

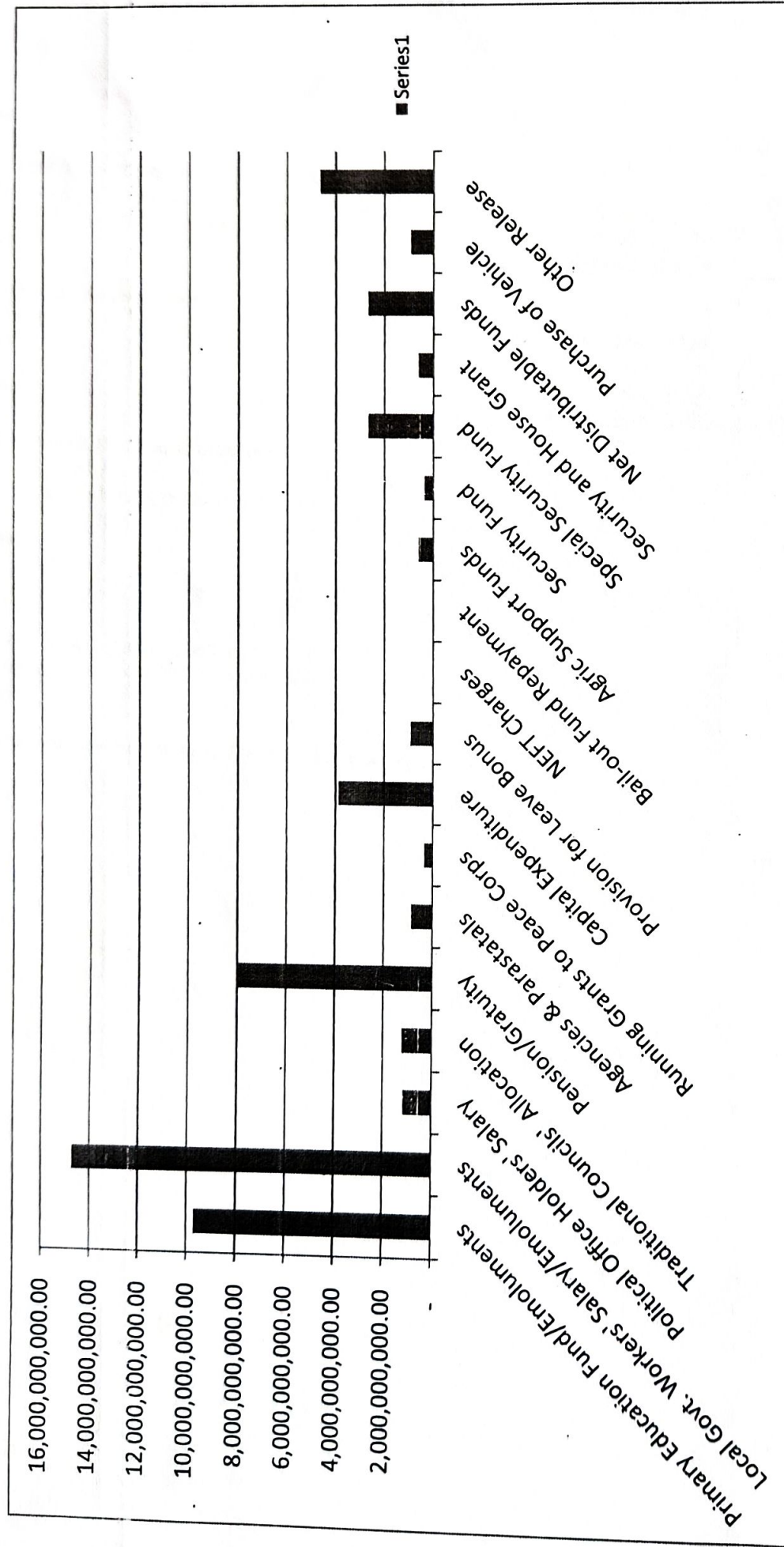
FOUR YEAR FINANCIAL SUMMARY

	MID-YEAR ENDED 30/06/2026	MID-YEAR ENDED 30/06/2025	MID-YEAR ENDED 30/06/2024	MID-YEAR ENDED 30/06/2023
SOURCES	N	N	N	N
Statutory Allocation	23,688,809,071.33	14,292,250,413.92	4,883,900,190.04	8,172,216,354.51
Value Added Tax (V.A.T)	23,988,931,114.60	22,157,062,418.95	15,587,320,067.32	6,199,043,363.47
Exchange Rate Gains	-	1,859,988,567.95	7,520,045,605.30	32,971,359.42
Solid Mineral	-	86,990,342.57	-	-
Augmentation Revenue	1,608,997,581.37	5,230,646,012.85	2,149,865,161.24	147,587,098.04
Excess Crude Oil	708,668,224.50	-	-	708,668,224.50
Solid Mineral	-	-	-	-
Electronic Money Transfer	217,040,143.51	1,032,964,046.08	590,651,445.72	-
Sure P	-	-	-	-
Excess Crude Oil	-	-	-	-
Goods and Valuables	-	-	-	-
MDG Refund	-	-	-	-
Ecological Fund	758,988,422.39	535,624,580.62	438,622,326.56	222,851,941.62
FG NLNG Intervention Fund	-	-	-	-
Judgment Debt Refunds	-	-	-	21,267,289.76
Excess Bank Charges Refund	-	-	-	58,007,021.98
Total Federal Allocation (a)	50,971,434,557.70	45,195,526,379.94	31,170,404,796.18	15,562,612,653.30
State Augmentation	1,932,000,000.00	210,000,000.00	49,000,000.00	17,892,833.10
10% IGR to LGAs	1,364,678,153.80	1,272,916,238.20	716,764,295.81	194,939,538.61
Balance B/F	-	-	-	-
Local Augmentation (b)	3,296,678,153.80	1,482,916,238.20	765,764,295.81	212,832,371.71
Judgement Debt Deductions	-	-	-	21,267,289.76
Software Book Deductions	-	-	-	-
Primary Health Deductions	-	-	-	-
Ecological Fund Deductions	-	-	-	-
Total Deductions (c)	-	-	143,511,215.53	195,433,058.89
Grand-total (a+b - c)	54,268,112,711.50	46,678,442,618.14	31,792,657,876.46	15,558,744,676.36
APPLICATION				
(A) First Line Charges				
Primary Education Fund/Emoluments	9,706,141,149.52	9,656,900,977.75	6,695,322,216.07	3,832,669,903.06
Local Govt. Workers' Salary/Emoluments	14,729,831,026.80	13,823,207,389.25	10,775,770,634.04	5,801,298,047.30
Political Office Holders' Salary	1,175,926,281.93	758,751,484.06	1,013,974,670.26	675,386,256.25
Traditional Councils' Allocation	1,218,000,000.00	1,218,000,000.00	608,466,945.22	397,775,800.43
Pension/Gratuity	7,945,055,781.49	5,923,551,699.74	4,611,539,820.30	3,370,368,218.38
Agencies & Parastatals	864,134,393.48	543,102,802.22	229,134,781.07	137,777,502.61
Running Grants to Peace Corps	366,000,000.00	366,000,000.00	115,200,000.00	115,200,000.00
Capital Expenditure	3,892,685,857.38	5,193,992,761.20	1,505,452,961.71	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
Sub-total (a)	39,898,374,490.60	37,484,107,114.22	25,555,462,028.67	14,361,075,728.03
(B) Allocation to Local Govt. Councils				
Bail-out Repayment	47,184,729.72	47,184,729.72	47,184,729.72	47,184,729.72
Agric Support Fund	600,000,000.00	400,000,000.00	-	-
Other Releases	4,643,746,536.04	2,001,800,036.76	1,243,453,395.00	45,576,933.61
Security and House Grants	627,582,000.00	527,582,000.00	356,502,000.00	201,515,000.00
Provision for Leave Bonus	932,000,000.00	939,793,281.65	240,000,000.00	120,000,000.00
Security Fund	373,974,000.00	373,974,000.00	229,774,000.00	67,200,000.00
Security Intervention	3,516,080,000.00	2,532,267,459.08	1,473,800,000.00	-
Purchase of Vehicle for chairmen	947,170,955.14	89,933,998.71	718,559,398.51	313,692,288.00
Ecological Funds Reserves	-	-	438,622,326.56	-
Sub-total (b)	11,687,738,220.00	7,012,338,803.92	4,747,895,847.79	795,168,948.33
Net Distributable Funds	51,586,112,711.50	44,496,442,618.14	30,303,157,876.46	15,156,244,676.36
Balance c/f	2,682,000,000.00	2,182,000,000.00	1,489,500,000.00	402,800,000.00
Total Disbursement	54,268,112,711.50	46,678,442,618.14	31,792,657,876.46	15,558,744,676.36

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, 2026
ANNEXURE VI
STATEMENT OF OUTSTANDING LIABILITIES

OUTSTANDING SALARIES AND ALLOWANCES	LOCAL GOVERNMENT	SUBEB	TOTAL
	N	N	N
July, 2018 Salary	-	-	-
August, 2018 Salary	-	-	-
September, 2018 Salary	-	-	-
<u>SUB-TOTAL</u>	<u>-</u>	<u>-</u>	<u>-</u>
OUTSTANDING POLITICAL OFFICE HOLDERS SALARIES	N	N	N
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
<u>SUB-TOTAL</u>	<u>846,929,728.93</u>	<u>-</u>	<u>846,929,728.93</u>
OUTSTANDING LEAVE BONUS			
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
2025 Leave Bonus	607,675,876.92	495,626,253.57	1,103,302,130.49
<u>SUB-TOTAL</u>	<u>1,209,135,667.22</u>	<u>1,478,986,978.03</u>	<u>2,688,122,645.25</u>
OUTSTANDING PENSION AND GRATUITY			N
February, 2018 - September, 2018 Pension			Nil
April, 2018 - September, 2018 Contributory Pension			Nil
Gratuity			32,304,342.21
<u>SUB-TOTAL</u>			<u>32,304,342.21</u>
OUTSTANDING BAIL-OUT REPAYMENT			N
Balance Outstanding as at 31st December, 2026			1,258,259,459.20
<u>SUB-TOTAL</u>			<u>1,258,259,459.20</u>
Total Outstanding Liabilities as at 31st December, 2026			<u>4,825,616,175.59</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
FOR THE MID-YEAR ENDED 30TH JUNE, 2026

DISTRIBUTIONS OF REVENUES TO EKITI-STATE JAAC ACCOUNT

S/N	Items	January	February	March	April	May	June	TOTAL
1	Statutory Allocation	3,503,028,447.70	2,858,003,910.69	4,124,303,188.36	4,252,678,443.71	3,907,509,591.45	5,043,285,489.42	23,688,809,071.33
2	Value Added Tax	5,153,286,082.25	5,140,198,239.16	3,266,385,717.51	2,790,569,048.84	4,199,481,747.08	3,439,010,279.76	23,988,931,114.60
3	Exchange Rate Gain	-	-	-	-	-	-	-
4	Excess Crude Oil	-	-	-	708,668,224.50	-	-	708,668,224.50
5	Goods and Valuables	-	-	-	-	-	-	-
6	Excess Bank Charges	-	-	-	-	-	-	-
7	Electronic Money Transfer	217,040,143.51	-	-	-	-	-	217,040,143.51
8	Forex Equalization	-	-	-	-	-	-	-
9	Intervention Funds	-	-	-	-	-	-	-
10	Additional Funds	158,907,117.92	-	354,334,112.25	209,921,070.58	885,835,280.62	-	1,608,997,581.37
11	Non Oil Revenue	-	-	-	-	-	-	-
12	Ecological Fund	134,859,954.30	105,090,853.43	85,740,117.32	134,359,119.02	148,840,400.04	150,097,978.28	758,988,422.39
13	10% IGR to LG	195,694,004.11	223,708,906.68	229,401,487.02	224,251,421.20	267,379,233.24	224,243,101.55	1,364,678,153.80
14	Refund	-	-	-	-	932,000,000.00	1,000,000,000.00	1,932,000,000.00
15	Balance B/F	-	-	-	-	-	-	-
	TOTAL	9,362,815,749.79	8,327,001,909.96	8,060,164,622.46	8,320,447,327.85	10,341,046,252.43	8,856,636,849.01	54,268,112,711.50

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
MID- YEAR ENDED JUNE 30TH, 2026

TOTAL MONTHLY EXPENDITURE OF THE VARIOUS LOCAL GOVERNMENT JANUARY TO JUNE 2026

S/N	LOCAL GOVT	January	February	March	April	May	June	Total
1	ADO-EKITI	947,975,059.23	864,676,465.93	843,816,421.82	906,361,696.80	1,047,407,622.07	1,004,652,439.63	5,614,889,705.47
2	AYEKIRE	558,042,374.01	494,951,429.65	479,883,591.07	487,588,434.30	611,698,011.81	586,136,776.27	3,218,300,617.11
3	EFON	468,927,714.12	407,606,020.82	393,375,332.67	403,879,809.61	519,005,111.13	496,983,641.39	2,689,777,629.74
4	EKITI-EAST	547,573,063.10	484,390,141.86	465,806,922.93	479,526,926.14	602,736,240.83	574,874,556.04	3,154,907,850.90
5	EKITI. S. WEST	612,212,238.61	544,747,752.09	528,312,129.62	544,971,522.15	671,949,924.39	641,982,482.16	3,544,176,049.00
6	EKITI-WEST	645,162,516.57	577,109,719.10	557,657,225.37	570,739,408.58	716,515,499.39	679,404,796.40	3,746,589,165.41
7	EMURE	441,592,709.51	385,616,016.27	370,933,950.12	382,071,442.00	487,241,859.94	463,687,585.86	2,531,143,563.70
8	IDO/OSI	611,977,685.77	542,814,180.82	527,097,827.49	547,614,074.78	682,613,115.77	649,109,153.90	3,561,226,038.53
9	IJERO	630,260,163.56	555,681,374.39	534,672,718.94	550,968,959.99	689,904,829.90	664,107,852.32	3,625,595,899.10
10	IKERE	687,532,333.87	623,777,625.78	614,145,390.71	628,467,783.91	756,775,055.43	727,578,954.17	4,038,277,143.86
11	KOLE	614,747,049.69	544,534,161.51	525,937,534.24	538,606,873.07	673,074,442.25	643,156,922.88	3,540,056,983.63
12	ILEJEMEJE	373,337,175.14	324,952,536.40	311,162,048.09	313,692,212.21	416,597,290.48	389,060,911.70	2,128,802,174.01
13	IREPODUN/IFE	645,583,036.22	585,100,771.46	569,667,419.51	593,961,910.99	711,996,838.79	680,800,734.39	3,787,110,711.35
14	ISE/ORUN	487,807,525.76	426,371,845.17	408,178,322.67	424,200,762.16	535,707,455.32	511,061,718.83	2,793,327,629.91
15	MOBA	525,312,710.13	460,685,670.41	443,493,467.50	448,503,137.12	586,761,218.64	550,188,477.99	3,014,944,681.77
16	OYE	564,772,394.53	503,986,198.33	486,024,319.71	499,292,374.05	631,061,736.29	593,849,845.09	3,278,986,868.00
	Total	9,362,815,749.79	8,327,001,909.96	8,060,164,622.46	8,320,447,327.85	10,341,046,252.43	9,856,636,849.01	54,268,112,711.50

EKITI STATE OF NIGERIA
OFFICE OF THE STATE ACCOUNTANT GENERAL
MID- YEAR ENDED JUNE 30TH, 2026

TOTAL GROSS MONTHLY ALLOCATION TO VARIOUS LOCAL GOVERNMENT

S/N	LOCAL GOVT	January	February	March	April	May	June	Total
1	ADO-EKITI	947,975,059.23	864,676,465.93	843,816,421.82	906,361,696.80	1,047,407,622.07	1,004,652,439.63	5,614,889,705.47
2	AYEKIRE	558,042,374.01	494,951,429.65	479,883,591.07	487,588,434.30	611,698,011.81	586,136,776.27	3,218,300,617.11
3	EFON	468,927,714.12	407,606,020.82	393,375,332.67	403,879,809.61	519,005,111.13	496,983,641.39	2,689,777,629.74
4	EKITI-EAST	547,573,063.10	484,390,141.86	465,806,922.93	479,526,926.14	602,736,240.83	574,874,556.04	3,154,907,850.90
5	EKITI. S. WEST	612,212,238.61	544,747,752.09	528,312,129.62	544,971,522.15	671,949,924.39	641,982,482.16	3,544,176,049.00
6	EKITI-WEST	645,162,516.57	577,109,719.10	557,657,225.37	570,739,408.58	716,515,499.39	679,404,796.40	3,746,589,165.41
7	EMURE	441,592,709.51	385,616,016.27	370,933,950.12	382,071,442.00	487,241,859.94	463,687,585.86	2,531,143,563.70
8	IDO/OSI	611,977,685.77	542,814,180.82	527,097,827.49	547,614,074.78	682,613,115.77	649,109,153.90	3,561,226,038.53
9	IJERO	630,260,163.56	555,681,374.39	534,672,718.94	550,968,959.99	689,904,829.90	664,107,852.32	3,625,595,899.10
10	IKERE	687,532,333.87	623,777,625.78	614,145,390.71	628,467,783.91	756,775,055.43	727,578,954.17	4,038,277,143.86
11	IKOLE	614,747,049.69	544,534,161.51	525,937,534.24	538,606,873.07	673,074,442.25	643,156,922.88	3,540,056,983.63
12	ILEJEMEJE	373,337,175.14	324,952,536.40	311,162,048.09	313,692,212.21	416,597,290.48	389,060,911.70	2,128,802,174.01
13	IREPODUN/IFE	645,583,036.22	585,100,771.46	569,667,419.51	593,961,910.99	711,996,838.79	680,800,734.39	3,787,110,711.35
14	ISE/ORUN	487,807,525.76	426,371,845.17	408,178,322.67	424,200,762.16	535,707,455.32	511,061,718.83	2,793,327,629.91
15	MOBA	525,312,710.13	460,685,670.41	443,493,467.50	448,503,137.12	586,761,218.64	550,188,477.99	3,014,944,681.77
16	OYE	564,772,394.53	503,986,198.33	486,024,319.71	499,292,374.05	631,061,736.29	593,849,845.09	3,278,986,868.00
	Total	9,362,815,749.79	8,327,001,909.96	8,060,164,622.46	8,320,447,327.85	10,341,046,252.43	9,856,636,849.01	54,268,112,711.50