

BADE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31, DECEMBER 2025



SECRET

**YOBE STATE GOVERNMENT OF NIGERIA
BADE LOCAL GOVERNMENT COUNCIL**

P.M.B 16, Gashua, Yobe State

Our Ref:.....

16th June, 2026
Date:.....

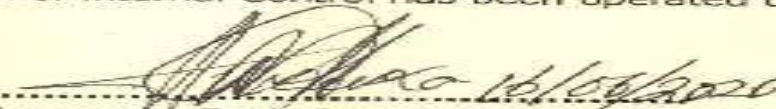
The Auditor General,
Local Government Audit,
Department.

UPDATED FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

State No. 1: Responsibility for the financial statement

These financial statement have been prepared for the operations of Bade Local Government Council by the Treasurer in accordance with the provision of the Finance Control and Management) Act. 1958 as amended.

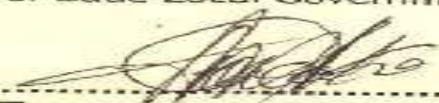
These provide that, Treasurer of the Local Government is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that transactions recorded are within statutory authority and proper records for the use of all Public Financial Resources by the Local Government Council are observed. To the best of my knowledge, adequate system of internal Control has been operated throughout the reporting period.


.....
Treasurer Bade Local Government

Statement No.2 Integrity Assurance

We the undersigned the Treasurer of the Local Government Council as custodian of the financial records and Chairman of the Council as Chief Executive accept the responsibility for the integrity of these financial statements. The information as contained and their schedules are in compliance with the financial (Control and Management) Act. 1958 as amended.

In our opinion, these Financial Statement fairly presents the financial position and operations of Bade Local Government as at 31st December, 2025 and its operations for the year.


.....
Treasurer
Bade Local Government
Sign / Date: 16/06/2026....

Hon. 
.....
Chairman
Bade Local Government
Sign / Date: 16/06/2026

All Correspondence should be Address to the Office of the Chairman



YOBE STATE GOVERNMENT OF NIGERIA

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

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TEL: 08065567391

OFFICE ADDRESS:

Local Government Audit Dept
P.M.B. 1058 KM 6 Along Gujba
Road, Damaturu, Yobe State.

LGAD/ADM/LGFS/73/Vol. I

Date: 15th July 2026

The Executive Chairman,
Dade Local Government,
Yobe State.

AUDITOR GENERAL'S CERTIFICATION

In accordance with the provision of Edit No 6 of Yobe State 1993 (The Financial Memoranda for Local Government), The Local Government Treasurer is the Chief Accounting Officer and Head of the Finance Department of the Local Government (Sect 1.13). In addition to his duties of being accountable to all receipt and payments, he prepares and publishes monthly and Annual Financial Statement of Local Government to facilitate Audit functions.

The Financial Statements were prepared on Cash Accounting basis while it is the duty of the Auditor-General to Audit and form independent opinion on the Statements.

Basic of Opinion.

The Financial records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14.1-15).

In compliance to the provisions of Chapter 39.1 of the Financial Memoranda, (Yobe State edict No 6 of 2000). Observations and opinion on the accounts were raised in compliance to the General Accepted Auditing Standard Manual for Public Sector Accounting (PSA). Audit appraisal covered the examination of revenue collected, accounting of security documents and payment vouchers for Assets and Services. The basic test for material evidence was systematically planned to give reasonable assurance that the financial statements are free from material misrepresentation.

Opinion.

From analysis of the cashflow for revenues and expenditure which form the basis for this opinion. In my opinion, subject to the observations/comments, the financial statement presents true and fair view of the financial operations of the Local Government for the year ended 31st December, 2025.

(KULE MAINA CNA)
AUDITOR-GENERAL (LOCAL GOVTS)
YOBE STATE
(FRC/2025/PRO/ANAN/004/017360)

List of Abbreviations/Acronyms

Abbreviation/Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
DA	Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCoN	Financial Reporting Council of Nigeria
PPE	Properties, Plants and Equipment

INTRODUCTION

In line with the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General-Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Yobe State Local Government Council to comply with FAAC directive to harmonise Public Sector Accounts Reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed from a set of guidelines driven from the Processes and Procedures relating to financial reporting by Bade Local Government

These policies shall form part of the universally agreed framework for financial reporting in Bade Local Government council.

IPSAS CASH BASIS OF ACCOUNTING

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) were received or paid by the Local government. GPFS prepared under the IPSAS Cash Basis provide readers with information about sources of Cash generated during the period, for the purposes for which Cash was used and the Cash balances at the reporting date. This basis of measurement focusses on the GPFS balances and Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form an integral part of periodic Reports by Bade Local Government.

Notes to the GPFS provides additional information about liabilities, including payables and borrowings, and non-cash assets includes receivables, investments and investable property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items

The Accounting Policies were subject to periodic reviews and updates as shall be deemed necessary by the Local Government Treasurer.

S/N	Accounting Policies:
1	Accounting Terminologies / Definitions I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by Bade Local Government council in preparing and presenting Financial Statements. II. Cash:: Cash comprises cash at hand, demand deposits in financial institutions and cash equivalents. III. Cash equivalents are short-term, highly liquid investments that are readily convertible to cash and which are subject to insignificant risk of changes in value. IV. Cash basis means a basis of accounting that recognizes transactions and events only when cash is received or paid. V. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government. VI. Cash receipts are cash inflows. VII. Cash payments are cash outflows. VIII. Cash Controlled by Bade Local Government Council: Cash is deemed to be controlled by Local Government council when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government. IX. Government Business Enterprise means a department or agency that has all the following characteristics: ➤ Is an entity with the power to contract in its own name; ➤ Has been assigned the financial and operational authority to carry on a Business. ➤ Sells goods and services, in the normal course of its business, to other DA and the general public at a profit or full cost recovery. ➤ Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and ➤ Is controlled by a public sector management or the government. X. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information
2	General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Bade Local Government Council, and Accounting Policies and Notes to the

S/N	Accounting Policies:
	Financial Statements. In Bade Local Government, the GPFS Accounting Policy include the following: I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: ▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the Local government Council; and ▪ separately identifies payments made by third parties on behalf of the Local government Council. II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); V. Notes to the Accounts: Additional disclosures to explain the GPFS; and VI. Accounting Policies and Explanatory Notes.
3	Basis of Preparation and Legal Provisions The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the Local Government.
4	Fundamental Accounting Concepts The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Bade Local Government: • Cash Basis of Accounting. • Understandability. • Materiality, • Relevance. • Going Concern Concept. • Consistency Concept • Prudence • Completeness, etc.
5	Accounting Period

S/N	Accounting Policies:
	The accounting year (fiscal year) is from 1 st January to 31 st December 2025. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6	Reporting Currency The General Purpose GPFS are prepared in Nigerian in Naira.
7	DA for Consolidation The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (DA) of Bade Local Government except Government Business Enterprises (GBEs).
8	Comparative Information The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9	Budget Figures These are figures from the approved annual budget and supplementary budget as approved in accordance with the 2025 Appropriation Law of Bade Local Government.
10	Receipts - These are Cash inflows within the Financial Year 2025. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts. - These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11	External Assistance - Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral. - External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12	Other Borrowings / Grants & Aid Received These shall be categorized as either Short- or Long-term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately, and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13	Interest Received Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14	Government Business Activities Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under

S/N	Accounting Policies:
	'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15	Payments • These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorized either by Function and/or by Sector in the Statement of Cash Receipts and Payment. • Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.
16	Loans Granted: • Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17	Loan Repayments Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.
18	Interest on Loans: • Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19	Foreign Currency Transactions: • Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. • At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts/ Payments respectively.
20	Prepayments • Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21	Investments: • Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit,

S/N	Accounting Policies:
	are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

S/N	Accounting Policies:
	appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22	Leases • Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments • Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23	Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24	Advances All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.

Treasurer Bade Local Government Council
Sign/Date Mohammed Aminu 
16/06/2026

BADE LOCAL GOVERNMENT COUNCIL
FINANCIAL HIGHLIGHTS FOR THE YEAR 2025

S/No	DESCRIPTIONS	ACTUAL 2025	FINAL BUDGET 2025	ACTUAL 2024
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	2,755,662,515	2,660,926,429	541,162,839
2	VALUE ADDED TAX	2,733,481,125	1,965,172,735	2,117,812,315
3	OTHER FAAC ALLOCATION	1,219,315,166	1,709,874,320	1,699,577,482
4	INTERNAL REVENUE IGR	75,239,900	511,295,451	52,359,857
	SUB TOTAL	6,783,698,706	6,847,268,935	4,410,912,493
	CAPITAL RECIEPTS			
1	GRANTS	-	-	
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	-	-
	TOTAL RECEIPTS	6,783,698,706	6,847,268,935	4,410,912,493
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	2,198,603,151	2,200,603,151	645,133,536
2	OVERHEAD COSTS	255,000,000	260,000,000	120,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	487,808,222	-	1,583,231,314
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	527,928,153	507,295,451	738,821,300
	TOTAL RECURRENT EXPENDITURE	3,469,339,526	2,967,898,602	3,087,186,150
	CAPITAL EXPENDITURE	3,372,929,410	3,879,370,333	1,073,005,211
	TOTAL EXPENDITURE	6,842,268,936	6,847,268,935	4,160,191,361
1	NET CASH BALANCE	(58,570,230)	0	250,721,133
2	OPENING BALANCE	353,166,103		102,444,971
3	CLOSING BALANCE	294,595,873	-	353,166,104

STATEMENT NO. 1
BADE LOCAL GOVERNMENT COUNCIL
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL		NOTES	ACTUAL YEAR	
BUDGET 2025			2025	2024
	Cash Flows from Operating Activities			
	Receipts:			
4,370,800,749	Statutory Allocations: FAAC	1	3,974,977,681	2,240,740,321
1,965,172,735	Value Added Tax Allocation	1	2,733,481,125	2,117,812,315
6,335,973,484	Sub-total : Statutory Allocation		6,708,458,806	4,358,552,636
151,429,231	Direct taxes	2	20,499,380	11,193,612
6,985,699	Licenses	2	1,350,000	-
31,726,512	Fees	2	6,470,520	-
0	Fines	2	-	-
0	Sales	2	-	-
158,258,779	Earnings	2	30,500,000	36,166,245
74,420,814	Rent on Government Buildings	2	8,500,000	5,000,000
0	Rent on Land and Others	2	-	-
15,879,125	Interest Earning	2	7,920,000	-
60,431,000	Other Revenue	2	-	-
12,164,291	Domestic Grants		-	-
511,295,451	Subtotal: Independent Revenue		75,239,900	52,359,857
0	Other Revenue Sources of the State Government		-	-
6,847,268,935	Total Receipts		6,783,698,706	4,410,912,493
	Payments:			
2,200,603,151	Personnel Costs (including Salaries on CRF charges)	3	2,198,603,151	645,133,536
260,000,000	Overhead Charges	4	255,000,000	120,000,000
0	Subvention to Parastatals	5	487,808,222	1,583,231,314
507,295,451	Other Operating Activities	6	527,928,153	738,821,300
2,967,898,602	Total Payments		3,469,339,526	3,087,186,150

3,879,370,333	Net Cash Flow from Operating Activities		3,314,359,180	1,323,726,343
	Cash Flows from Investment Activities:			
(702,536,636)	Capital Expenditure: Administrative Sector	7	(609,079,410)	(150,000,000)
(736,000,000)	Capital Expenditure: Economic Sector	7	(541,000,000)	(243,005,211)
-	Capital Expenditure: Law and Justice	7		
(1,815,850,000)	Capital Expenditure: Regional Development	7	(1,782,850,000)	(430,000,000)
(624,983,697)	Capital Expenditure: Social Service Sector	7	(440,000,000)	(250,000,000)
(3,879,370,333)	Total Capital Expenditure		(3,372,929,410)	(1,073,005,211)
(3,879,370,333)	Net Cash Flow from Investment Activities		(3,372,929,410)	(1,073,005,211)
	Cash Flows from Financing Activities:			
-	Proceeds from Aid and Grants		-	-
-	Proceeds from external Loans		-	-
-	Proceeds from Internal Loans		-	-
-	Proceeds from Other Capital Receipt		-	-
-	Repayment of External & Internal Loans (Including Servicing)		-	-
-	Net Cash Flow from Financing Activities		-	-
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
0	Net (Increase)/Decrease in Other Cash Equivalents		(58,570,230)	250,721,132
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
0	Cash and its Equivalent as at 1 January 2025		353,166,103.00	102,444,971
0	Cash and its Equivalent as at 31 December 2025		294,595,873.26	353,166,103
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				

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STATEMENT NO. 2
BADE LOCAL GOVERNMENT COUNCIL
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025

	ASSETS	NOTES	2025	2024
	LIQUID ASSETS:			
	Cash held by Accountant General			
	- CRF Cash Balance	11	7,230,290	222,344,874
	- CDF Cash Balance	11	287,365,583	130,821,230
	- Cash Balances with Treasury	11	294,595,873	353,166,103
	Cash held by Ministries Departments and Agencies		-	-
	Total Assets.		294,595,873	353,166,103
	INVESTMENTS AND OTHER CASH ASSETS:			
	State Investments	15	-	-
	Revolving Loans Granted	0	-	-
	Intangible Assets		-	-
	Total Investment and other Cash Assets.		-	-
	Operating Liabilities Over Assets			
	Total Assets.		294,595,873	353,166,103
	PUBLIC FUNDS AND LIABILITIES			
	PUBLIC FUNDS			
	Consolidated Revenue Fund		7,230,290	222,344,874
	Capital Development Fund		287,365,583	130,821,230
	Total Public Funds.		294,595,873	353,166,104
	EXTERNAL AND INTERNAL LOANS			
	External loans	0		-
	Internal Loans	0	-	-

	Total External and Internal Loans.		-	-
	OTHER LIABILITIES			
	CONTINGENT LIABILITES	0	-	-
	Total Public Funds and Liabilities.		294,595,873	353,166,103
The Accompanying Notes form part of these Statements				




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STATEMENT NO. 3
BADE LOCAL GOVERNMENT COUNCIL
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL 2024		NOTES	ACTUAL 2025	FINAL BUDGET 2025	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	VARIANCE ON FINAL BUDGET
71,623,741	Opening Balance		222,344,873				%
	ADD: REVENUE						
2,240,740,321	Statutory Allocation: FAAC	1	3,974,977,681	4,370,800,749	2,861,159,140	1,509,641,609	91
2,117,812,315	Value Added Tax Alloc.	1	2,733,481,125	1,965,172,735	1,965,172,735	-	139
4,358,552,636	Sub-Total - Statutory Allocation		6,708,458,806	6,335,973,484	4,826,331,875	1,509,641,609	106
						-	
11,193,612	Direct Taxes	2	20,499,380	151,429,231	151,429,231	-	14
	Licenses	2	1,350,000	6,985,699	6,985,699	-	19
-	Fees	2	6,470,520	31,726,512	31,726,512	-	20
	Fines	2	-	-	-	-	
-	Sales	2	-	-	-	-	-
36,166,245	Earnings	2	30,500,000	158,258,779	158,258,779	-	19
5,000,000	Rent of Government Buildings	2	8,500,000	74,420,814	74,420,814	-	-
	Rent on Lands and Others	2	-	-	-	-	-
-	Interest Earning	2	7,920,000	15,879,125	15,879,125	-	
-	Other Revenue	2	-	60,431,000	60,431,000	-	
-	Domestic Grants	2	-	12,164,291	12,164,291	-	-
52,359,857	Sub-Total-Independent Revenue		75,239,900	511,295,451	511,295,451	-	15
						-	
-	Other Revenue Sources of the State Government		-			-	
4,410,912,493	TOTAL REVENUE		6,783,698,706	6,847,268,935	5,337,627,326	1,509,641,609	99
4,482,536,234	TOTAL FUNDS AVAILABLE		7,006,043,579	6,847,268,935	5,337,627,326	1,509,641,609	102
	LESS: EXPENDITURE					-	
645,133,536	Personnel Costs(including Salaries on CRF charges)	3	2,198,603,151	2,200,603,151	1,740,945,239	459,657,912	100
120,000,000	Overhead Charges	4	255,000,000	260,000,000	120,000,000	140,000,000	98
-	Consolidated Rev Fund Charges including Pension & Gratuity		-	-	-	-	
1,583,231,314	Subvention to Parastatals	5	487,808,222	-	-	-	
738,821,300	Other Operating Activities	6	527,928,153	507,295,451	507,295,451	-	
	OTHER RECURRENT PAYMENTS/EXPENDITURE				-	-	
-	Repayments: External & Internal Loans (including servicing)		-	-	-	-	

3,087,186,150	TOTAL EXPENDITURE		3,469,339,526	2,967,898,602	2,368,240,690	599,657,912	117
						-	
1,395,350,084	OPERATING BALANCE		3,536,704,053	3,879,370,333	2,969,386,636	909,983,697	91
						-	
	APPROPRIATIONS/TRANSFERS					-	
1,173,005,211	Transfer to Capital Dev. Fund	9	3,529,473,763	3,879,370,333	2,969,386,636	909,983,697	91
					-	-	
1,173,005,211	Total transfers		3,529,473,763	3,879,370,333	2,969,386,636	909,983,697	91
222,344,873	Closing Balance		7,230,290		-	-	
The Accompanying Notes form part of these Statements							



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STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A: Share of Statutory Allocation from FAAC 2025				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	2,755,662,515.04		
	Add :Deduction at source for Loan Repayment	B	-	2,755,662,515.04	
	Share of Statutory Allocation - Other Agencies	C		1,219,315,166.27	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			3,974,977,681.31	
	B: Value Added Tax 2025				
1	Share of Value Added Tax (VAT)	E		2,733,481,124.50	

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A- Share of Statutory Allocation from FAAC 2024				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	541,162,838.83		
	Add :Deduction at source for Loan Repayment	B	-	541,162,838.83	
	Share of Statutory Allocation - Other Agencies	C		1,699,577,482.44	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			2,240,740,321.27	
	B. Value Added Tax 2024				
1	Share of Value Added Tax (VAT)	E		2,117,812,315.08	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual 2025	Budget 2025	Variance 2025	Remarks
	Direct Taxes					
12010101	Community/Poll Taxes		2,297,355.00	5,053,647.00	2,756,292.00	
12010104	Arrears of Community/Poll Taxes		1,091,000.00	1,650,000.00	559,000.00	
12010105	Development Levy/Taxes		1,000,000.00	1,115,000.00	115,000.00	
12010106	Arrears of Development Levy/Taxes		107,000.00	352,000.00	245,000.00	
12010107	Cattle Levy/Taxes		1,750,000.00	2,051,000.00	301,000.00	
12010108	Arrears of Cattle Levy/Taxes		211,350.00	210,000.00	(1,350.00)	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

12010109	Other Social Services Tax (e.g. Electricity, Water, or Night Gu		233,000.00	750,000.00	517,000.00	
12010110	Arrears of Other Social Services Tax (e.g. Electricity, Water,)		411,000.00	1,000,000.00	589,000.00	
12010111	Tenement Rate		4,146,000.00	55,255,700.00	51,109,700.00	
12010112	Penalty Rates		1,015,000.00	1,528,211.00	513,211.00	
12010113	Arrears of Tenement Rate			3,000,000.00	3,000,000.00	
12010114	Ground Rates		7,675,000.00	45,500,000.00	37,825,000.00	
12010115	Federal Government Grant in lieu of Tenement Rate		300,000.00	18,720,673.00	18,420,673.00	
12010116	State Government Grant in lieu of Tenement Rate		262,675.00	15,243,000.00	14,980,325.00	
	Sub-Total		20,499,380.00	151,429,231.00	130,929,851.00	
	Licence- General		Actual 2025	Budget 2025	Variance 2025	
12020102	Goldsmith/Gold Dealers Licenses		700,000.00	2,334,478.00	1,634,478.00	
12020124	Abattoir/Slaughter Licenses		650,000.00	4,651,221.00	4,001,221.00	
	Sub-Total		1,350,000.00	6,985,699.00	5,635,699.00	
	Fees - General		Actual 2025	Budget 2025	Variance 2025	Remarks
12020464	Commission on Transfer of Plot/Property		585,377.00	3,123,411.00	2,538,034.00	
12020465	Approval of Building Plan Fees		1,915,000.00	5,444,990.00	3,529,990.00	
12020466	Mortgage Sub-Lease Approval Fees		384,111.00	3,441,111.00	3,057,000.00	
12020471	Payments in Lieu of Registration Notes		1,981,200.00	8,127,000.00	6,145,800.00	
12020472	Mortuary, Hears and Cemetery		1,235,125.00	10,441,000.00	9,205,875.00	
12020480	Bus/Commercial Vehicle/Taxi Permit Fees		369,707.00	1,149,000.00	779,293.00	
	Sub-Total		6,470,520.00	31,726,512.00	25,255,992.00	
	Fines - General		Actual 2025	Budget 2025	Variance 2025	Remarks
12020504	Impounding of Animal Fines		-	-	-	
12020505	Sanitation Defaulters Fines		-	-	-	
	Sub-Total		-	-	-	
	Sales - General		Actual 2025	Budget 2025	Variance 2025	
12020601	Sales of Journal and Publications		-	-	-	
12020602	Proceeds from Sales of Consumer Goods/Haulage		-	-	-	
	Sub-Total		-	-	-	
	Earnings - General		Actual 2025	Budget 2025	Variance 2025	Remarks
12020711	Earnings from Commercial/Industrial Activities		11,500,000.00	27,324,781.00	15,824,781.00	
12020712	Earnings from Markets		6,000,000.00	45,229,445.00	39,229,445.00	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

12020713	Earnings from Motor Parks		2,500,000.00	31,149,000.00	28,649,000.00	
12020714	Earnings from Shops and Shopping Centers		5,500,000.00	24,215,000.00	18,715,000.00	
12020715	Earnings from Transport Services (Mass Transit)		5,000,000.00	30,340,553.00	25,340,553.00	
	Sub-Total		30,500,000.00	158,258,779.00	127,758,779.00	
	Rent on Government Buildings - Generals		Actual 2025	Budget 2025	Variance 2025	Remarks
12020801	Rent on Government Quarters		2,500,000.00	16,564,300.00	14,064,300.00	
12020803	Rent on Government Buildings		2,500,000.00	33,085,114.00	30,585,114.00	
12020908	Rents from Landed Property		3,500,000.00	24,771,400.00	21,271,400.00	
	Sub-Total		8,500,000.00	74,420,814.00	65,920,814.00	
	Land & Others - General		Actual 2025	Budget 2025	Variance 2025	Remarks
12020901	Rent on Government Land				-	
12020903	Rents sand Premium on Allocations of Land				-	
	Sub-Total		-	-	-	
	Interests Earning		Actual 2025	Budget 2025	Variance 2025	Remarks
12021202	Bicycle Advances (Interests)		1,700,000.00	5,345,712.00	3,645,712.00	
12021205	Interest on Staff Housing Loan		1,500,000.00	2,229,224.00	729,224.00	
12021207	Interest on Loans to LGAs		1,400,000.00	3,331,221.00	1,931,221.00	
12021212	Interest on Loans to Limited Liability Companies		1,570,000.00	2,501,302.00	931,302.00	
12021213	Dividends/Interests on Fixed Deposits		1,750,000.00	2,471,666.00	721,666.00	
	Sub-Total		7,920,000.00	15,879,125.00	7,959,125.00	
	Others Revenues		Actual 2025	Budget 2025	Variance 2025	Remarks
12021401	Recovery of Loses of Overpayments			12,431,000.00	12,431,000.00	
12021402	Unclaimed Deposits			48,000,000.00	48,000,000.00	
	Sub-Total		-	60,431,000.00	60,431,000.00	
	Domestic Grants		Actual 2025	Budget 2025	Variance 2025	Remarks
13020303	Grants from Federal Government			6,462,390.00	6,462,390.00	
13020304	Grants from State Government			5,701,901.00	5,701,901.00	
	Sub-Total		-	12,164,291.00	12,164,291.00	
	Total Independent Revenue		75,239,900.00	511,295,451.00	367,665,426.00	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

3	PERSONNEL COST					
	Description		Actual 2025	Budget 2025	Variance 2025	Remarks
011100100100	Office of the Chairman		98,937,141.78	99,118,959.96	181,818.18	
011100130100	Office of the Secretary		39,574,856.71	39,724,856.71	150,000.00	
011200100100	Local Government Council		52,766,475.61	52,940,475.61	174,000.00	
012500100100	Directorate of Personel Management		98,937,141.78	99,119,141.78	182,000.00	
051700100101	Local Government Education Authority		1,014,633,311.11	1,014,873,311.11	240,000.00	
022000100100	Finance Department		148,182,751.98	148,347,751.89	164,999.91	
052100100100	Primary Health Care Department		322,589,380.11	322,760,380.11	171,000.00	
021500100100	Agric and Home Economic Department		163,121,776.43	163,267,776.43	146,000.00	
023400100100	Works Department		162,909,204.80	163,088,204.80	179,000.00	
052500100213	Traditional Office		52,766,475.61	52,983,475.61	217,000.00	
022000300100	Budget and Plananing Department		44,184,634.70	44,378,816.61	194,181.91	
	Total		<u>2,198,603,150.62</u>	<u>2,200,603,150.62</u>	<u>2,000,000.00</u>	

4	OVERHEAD COST					
	Description		Actual 2025	Budget 2025	Variance 2025	Remarks
	Overhead Cost		255,000,000.00	260,000,000.00	5,000,000.00	
	Total		<u>255,000,000.00</u>	<u>260,000,000.00</u>	<u>5,000,000.00</u>	

5	Subventions to Parastatals (According to Sectors-List)		Actual 2025	Budget 2025	Variance 2025	Remarks
	List of MDA: Administrative Sector					
	SUBEB		10,917,208.24	-	(10,917,208.24)	
	PHCMB		705,882.24	-	(705,882.24)	
	Local Government Pension Board		359,620,084.92	-	(359,620,084.92)	
	Yobe State University		38,823,529.44	-	(38,823,529.44)	
	Emirate Council		60,000,000.00	-	(60,000,000.00)	
	1% Admin Charges		14,212,105.49	-	(14,212,105.49)	
	Training Fund		3,529,411.68	-	(3,529,411.68)	
	Total		<u>487,808,222.01</u>	-	<u>(487,808,222.01)</u>	

6	Other Operating Activities		Actual 2025	Budget 2025	Variance 2025	Remarks
	Other Operating Activities		527,928,153.38	507,295,451.00	(20,632,702.38)	
	Total		<u>527,928,153.38</u>	<u>507,295,451.00</u>	<u>(20,632,702.38)</u>	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

7	Details of Capital Expenditures (According to Sector)					
	Administrative Sector					
	Description		Actual 2025	Budget 2025	Variance 2025	Remarks
23030142	Rehabilitation/Maintenance of Open Market Shed		45,000,000.00	50,000,000.00	5,000,000.00	
23010112	Purchase of Office Furniture and Fittings		15,000,000.00	55,000,000.00	40,000,000.00	
23010108	Purchase of Mass transit/Buses		100,000,000.00	110,000,000.00	10,000,000.00	
23010105	Purchase of Motor Vehicles		15,000,000.00	15,000,000.00	-	
23020124	Construction of Market Stalls/Parks, Ope or Lock Up Stores/Shops		40,385,000.00	50,385,000.00	10,000,000.00	
23010123	Purchase of Fire Fighting Equipment		7,500,000.00	10,500,000.00	3,000,000.00	
23020152	Construction/Provision of Boreholes		7,500,000.00	10,500,000.00	3,000,000.00	
23030104	Rehabilitation/Repairs of Water Facilities		6,500,000.00	9,500,000.00	3,000,000.00	
23050133	Support to Cooperative Societies		18,542,773.54	19,000,000.00	457,226.46	
23010113	Purchase of Computers and Accessories		2,000,000.00	2,000,000.00	-	
23010112	Purchase of Office Furniture and Fittings		2,000,000.00	2,000,000.00	-	
23030131	Renovation of Local Government Offices/Lodges/Quarters/Guest Houses/Town Halls/Staff Canteen etc		80,000,000.00	90,000,000.00	10,000,000.00	
23020101	Construction/Provision of Office Building		100,485,189.00	105,485,189.00	5,000,000.00	
23020178	Construction of Police Sub-Station		55,514,810.00	55,514,810.00	-	
23010112	Purchase of Office Furniture and Fittings		7,000,000.00	7,000,000.00	-	
23010105	Purchase of Motor Vehicles		70,000,000.00	70,000,000.00	-	
23050261	Training & Retraining on ICT		3,000,000.00	3,000,000.00	-	
23010113	Purchase of Computers and Accessories		5,500,000.00	6,500,000.00	1,000,000.00	
23010114	Purchase of Computer and Printers		5,500,000.00	6,500,000.00	1,000,000.00	
23010112	Purchase of Office Furniture and Fittings		13,151,637.00	15,151,637.00	2,000,000.00	
23050261	Training & Retraining on ICT		2,500,000.00	2,500,000.00	-	
23010105	Purchase of Motor Vehicles		7,000,000.00	7,000,000.00	-	
	Total Administrative Sector		609,079,409.54	702,536,636.00	93,457,226.46	
	Economic Sector					
	Description		Actual 2025	Budget 2025	Variance 2025	Remarks
23010107	Purchase of Trucks		80,000,000.00	145,000,000.00	65,000,000.00	
23050119	Tress Crop Development/Raising of Seedlings Cocoa, Oil Palm, Cashew etc		30,000,000.00	30,000,000.00	-	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

23020130	Provision of Agro Chemicals to Farmers		25,000,000.00	26,000,000.00	1,000,000.00	
23020129	Provision of Fertilizer to Farmers		20,000,000.00	21,000,000.00	1,000,000.00	
23010127	Purchase of Farm Tools and Agricultural Equipment		20,000,000.00	21,000,000.00	1,000,000.00	
23010126	Purchase of Sporting/Gaming Equipment		150,000,000.00	151,000,000.00	1,000,000.00	
23040101	Tree Planting		10,000,000.00	10,000,000.00	-	
23010102	Purchase of Office Buildings		15,000,000.00	15,000,000.00	-	
23020147	Provision of Equipmnet, Furniture and Drugs for Health Centres/OPD Cards		50,500,000.00	165,500,000.00	115,000,000.00	
23020168	Construction/Maintenance/Rehabilitation of Sport Stadium Complex		15,000,000.00	16,000,000.00	1,000,000.00	
23020193	Construction/Establishment of New Forestry Nursery		20,500,000.00	20,500,000.00	-	
23010140	Purchase of Forestry Equipment		5,000,000.00	5,000,000.00	-	
23050272	Establishment of Orchards Tree Planting Campaign		10,000,000.00	10,000,000.00	-	
23040101	Tree Planting		10,000,000.00	10,000,000.00	-	
23020132	Provision of Fishing Equipment to Fish Farmers		15,000,000.00	20,000,000.00	5,000,000.00	
23020113	Construction/Provision of Agricultural Facilities		15,000,000.00	15,000,000.00	-	
23050184	Women Empowerment Programme		30,000,000.00	30,000,000.00	-	
23050180	Provision of Vacation Jobs/Jobs Placements for Youths		20,000,000.00	25,000,000.00	5,000,000.00	
	Total Economic		541,000,000.00	736,000,000.00	195,000,000.00	
	Regional Development Sector					
	Description		Actual 2025	Budget 2025	Variance 2025	Remarks
23020194	Construction/Extension of Power Grid		115,000,000.00	115,000,000.00	-	
23020103	Construction/Provision of Electricity		107,850,000.00	108,850,000.00	1,000,000.00	
23020114	Construction/Provision of Roads		750,000,000.00	773,000,000.00	23,000,000.00	
23020102	Construction/Provision of Residential Buildings/Quarters		85,000,000.00	85,000,000.00	-	
23010119	Purchase of Power Generator Sets		65,000,000.00	70,000,000.00	5,000,000.00	
23030104	Rehabilitation/Repairs of Water Facilities		135,000,000.00	137,000,000.00	2,000,000.00	
23020152	Construction/Provision of Boreholes		345,000,000.00	347,000,000.00	2,000,000.00	
23050247	Other WASH Programme		10,000,000.00	10,000,000.00	-	
23030146	Maintenance/Repairs of Trucks, Graders, Tippers etc		5,000,000.00	5,000,000.00	-	
23020139	Construction/Completion of Culverts/Bridges Channels		55,000,000.00	55,000,000.00	-	
23020153	Construction of Drainage Channels		60,000,000.00	60,000,000.00	-	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

23010101	Purchase/Acquisition of Land		50,000,000.00	50,000,000.00	-	
					-	
			<u>1,782,850,000.00</u>	<u>1,815,850,000.00</u>	<u>33,000,000.00</u>	
	Social Sector					
	Description		Actual 2025	Budget 2025	Variance 2025	Remarks
23020107	Construction/Provision of Public/Primary Schools		65,000,000.00	130,000,000.00	65,000,000.00	
23010112	Purchase of Office Furniture and Fittings		30,000,000.00	54,983,697.00	24,983,697.00	
23030106	Rehabilitation/Repairs of Public Schools/Quarters		40,000,000.00	45,000,000.00	5,000,000.00	
23050133	Support to Cooperative Societies		45,000,000.00	50,000,000.00	5,000,000.00	
23020106	Construction/Provision of Hospitals/Health Centers		80,000,000.00	115,000,000.00	35,000,000.00	
23030121	Rehabilitation/Repairs of Office Buildings		35,000,000.00	40,000,000.00	5,000,000.00	
23010112	Purchase of Office Furniture and Fittings		5,000,000.00	5,000,000.00	-	
23010139	Purchase of Tractors and Other Equipment		3,000,000.00	3,000,000.00	-	
23010148	Purchase/Maintenance of Ambulance		45,000,000.00	90,000,000.00	45,000,000.00	
23010164	Purchase of Tricycle (Kekeh)		10,000,000.00	10,000,000.00	-	
23010122	Purchase of Health/Medical Equipment		10,000,000.00	10,000,000.00	-	
23020142	Purchase of Electronics/Electrical Equipment		10,000,000.00	10,000,000.00	-	
23020106	Construction/Provision of Hospitals/Health Centers		30,000,000.00	30,000,000.00	-	
23010120	Purchase of Canteen/Kitchen Equipment		3,000,000.00	3,000,000.00	-	
23010106	Purchase of Vans		3,000,000.00	3,000,000.00	-	
23010149	Purchase of Public Address (PA) System		2,000,000.00	2,000,000.00	-	
23020151	Construction of Youth/Civic Centres		3,000,000.00	3,000,000.00	-	
23020119	Construction/Provision of Recreational/Amusement Facilities		5,000,000.00	5,000,000.00	-	
23010126	Purchase of Sporting/Gaming Equipment		5,000,000.00	5,000,000.00	-	
23050183	Support for Community/Ward Projects		5,000,000.00	5,000,000.00	-	
23050144	Encouragement of Attendance and Healthy Competitions in Primary Schools (School Debate, Quiz competition etc)		6,000,000.00	6,000,000.00	-	
	Total Social Sector		<u>440,000,000.00</u>	<u>624,983,697.00</u>	<u>184,983,697.00</u>	

8	Consolidated Revenue Fund Charges (Incl. Pension and Gratuity)	Ref.Note	Actual 2025	Budget 2025	Variance 2025	Remarks
22010101	Gratuities				-	
22010102	Pension				-	
22010103	Death Benefits				-	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

	Total Consolidated Revenue Fund Charges		0	0	0	

9	CAPITAL DEVELOPMENT FUND					
	Transfer from Consolidated Revenue Fund:	Ref.Note	Actual 2025	Budget 2025	Variance 2025	Remarks
	Transfer from Consolidated Revenue Fund				-	
	TOTAL		-	-	-	

10	Aids and Grants		Actual 2025	Budget 2025	Variance 2025	Remarks
13020301	Domestic Grants - (Live Stock Grants from FGN)				-	
13020401	Foreign Grant - (SFTAS)				-	
	TOTAL		-	-	-	

11	CLOSING CASH BOOK BALANCE		2025	2024	REMARKS
		NOTE	N	N	
	Micro Finance		4,365,589.78		
	First Bank (Account No. 2007075131)		12,500,306.84	60,477,649.77	
	First Bank (Account No. 2034857702)		78,139.78	45,389.08	
	Joint Project Account		277,540,282.02	293,200,840.14	
	Micro Finance		111,554.84	557,775.96	
	Total Cashbook Balances		<u>294,595,873.26</u>	<u>353,166,103.03</u>	

REFERENCE NOTE
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

		2025			2024		
		NOTE A	NOTE B i		NOTE A	NOTE B	
CODE	MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
		N	N	N	N	N	N
11010101	JANUARY	80,472,196.62		80,472,196.62	83,370,390.37		83,370,390.37
11010101	FEBRUARY	164,894,959.74		164,894,959.74	104,019,260.63		104,019,260.63
11010101	MARCH	175,764,837.85		175,764,837.85	3,527,851.35		3,527,851.35
11010101	APRIL	202,745,102.76		202,745,102.76	64,285,657.41		64,285,657.41
11010101	MAY	206,978,974.97		206,978,974.97	53,818,654.23		53,818,654.23
11010101	JUNE	188,844,208.75		188,844,208.75	29,277,780.30		29,277,780.30
11010101	JULY	227,684,938.76		227,684,938.76	23,491,161.56		23,491,161.56
11010101	AUGUST	294,557,149.08		294,557,149.08	28,095,198.19		28,095,198.19
11010101	SEPTEMBER	301,604,696.94		301,604,696.94	34,371,625.37		34,371,625.37
11010101	OCTOBER	279,136,935.05		279,136,935.05	20,652,899.14		20,652,899.14
11010101	NOVENBER	312,252,878.21		312,252,878.21	11,940,638.11		11,940,638.11
11010101	DECEMBER	320,725,636.31		320,725,636.31	84,311,722.17		84,311,722.17
	TOTAL	2,755,662,515.04	-	2,755,662,515.04	541,162,838.83	-	541,162,838.83

NOTE: C

Share of Statutory Allocation - Other Agencies

MONTH	2025									
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Share of Non-Solid Mineral	ECOLOGICAL FUND	Intervention	Electronic Money Transfer Levy	Budget Augmentation	Additional FAAC Allocation	TOTAL
JANUARY	90,262,161.66	-	-	-	5,122,030.86	-	10,925,418.84	-	560,235,490.76	666,545,102.12
FEBRUARY	-	-	-	-	6,358,863.07	-	7,153,336.36	47,067,149.26	108,525,734.73	169,105,083.42
MARCH	-	-	-	6,206,445.49	6,809,114.81	-	11,984,294.45	-	44,999,209.94	69,999,064.69
APRIL	6,431,510.60	-	-	-	6,082,353.08	-	8,601,247.99	-	-	21,115,111.68
MAY	18,456,155.28	-	-	-	6,955,999.26	-	13,408,024.85	-	-	38,820,179.38
JUNE	17,553,611.99	-	-	-	6,263,114.00	-	9,540,633.44	-	2,372,645.07	35,730,004.49
JULY	9,188,487.41	-	-	-	7,864,616.45	-	10,090,934.23	-	25,280,455.02	52,424,493.11
AUGUST	12,090,186.27	-	-	-	9,118,086.92	-	10,005,035.26	-	-	31,213,308.45
SEPTEMBER	9,501,259.36	-	-	-	10,138,963.75	-	11,034,609.44	-	29,106,607.81	59,781,440.36
OCTOBER	-	-	-	-	8,374,108.05	-	17,418,595.20	-	-	25,792,703.25
NOVEMBER	-	-	-	-	9,367,586.35	-	16,277,753.98	-	-	25,645,340.33
DECEMBER	-	-	-	-	9,621,769.09	-	13,521,565.89	-	-	23,143,334.98
TOTAL	163,483,372.57	-	-	6,206,445.49	92,076,605.68	-	139,961,449.93	47,067,149.26	770,520,143.33	1,219,315,166.27

NOTE: C

Share of Statutory Allocation - Other Agencies

MONTH	2024									TOTAL
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Share of Non-Solid Mineral	Ecological Fund	Intervention	Electronic Money Transfer Levy	Good & Valuables	Additional FAAC Allocation	
JANUARY	66,546,771.83	-	-	-	5,049,264.31	-	6,512,940.43	-	-	78,108,976.57
FEBRUARY	62,075,191.63	-	-	-	4,497,514.86	-	5,300,924.06	-	-	71,873,630.55
MARCH	133,631,010.03	-	-	-	4,982,833.56	-	5,386,572.48	149,857,238.09	-	293,857,654.16
APRIL	63,793,587.31	-	-	-	4,114,765.84	-	5,234,079.71	-	-	73,142,432.86
MAY	98,660,472.68	-	-	-	8,416,751.14	-	6,424,932.10	-	-	113,502,155.92
JUNE	111,821,685.87	-	-	-	4,232,983.98	-	5,381,089.61	-	-	121,435,759.46
JULY	107,741,514.20	-	-	-	50,560,909.99	-	5,605,299.29	-	-	163,907,723.48
AUGUST	141,350,671.89	3,001,537.58	-	-	5,453,807.57	-	6,671,851.24	-	-	156,477,868.28
SEPTEMBER	106,037,838.24	-	-	-	8,277,383.85	-	5,307,238.15	-	28,919,853.22	148,542,313.46
OCTOBER	104,862,495.11	37,920,682.53	-	-	4,903,082.30	-	6,142,421.29	-	-	153,828,681.23
NOVEMBER	124,552,402.26	25,280,455.02	-	-	4,853,204.86	-	6,085,042.08	-	-	160,771,104.22
DECEMBER	151,670,179.47	-	-	-	7,079,457.05	-	5,379,545.73	-	-	164,129,182.25

TOTAL	1,272,743,820.52	66,202,675.13	-	-	112,421,959.31	-	69,431,936.17	149,857,238.09	28,919,853.22	1,699,577,482.44
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NOTE: D
Excess Crude Oil Revenue

		2025	2024
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY	-	-
11010201	FEBRUARY	-	-
11010201	MARCH	-	-
11010201	APRIL	-	-
11010201	MAY	-	-
11010201	JUNE	-	-
11010201	JULY	-	-
11010201	AUGUST	-	-
11010201	SEPTEMBER	-	-
11010201	OCTOBER	-	-
11010201	NOVEMBER	-	-
11010201	DECEMBER	-	-
	TOTAL	-	-

NOTE: E
11010201 - Value Added Tax Allocation (VAT)

		2025	2024
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY	209,468,391.80	155,873,415.28
11010201	FEBRUARY	249,206,981.20	134,391,580.28
11010201	MARCH	207,400,174.11	150,019,964.44
11010201	APRIL	209,056,375.90	177,479,588.55
11010201	MAY	214,771,036.22	160,733,884.89
11010201	JUNE	254,498,895.92	162,743,799.28
11010201	JULY	216,752,495.20	177,998,517.14
11010201	AUGUST	232,258,376.57	202,077,033.07
11010201	SEPTEMBER	236,093,230.18	185,169,005.38
11010201	OCTOBER	288,868,804.72	189,385,832.08
11010201	NOVEMBER	229,464,119.91	221,626,651.88
11010201	DECEMBER	185,642,242.77	200,313,042.81
	TOTAL	2,733,481,124.50	2,117,812,315.08