

DAMATURU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31, DECEMBER 2025



YOBÉ STATE GOVERNMENT OF NIGERIA
DAMATURU LOCAL GOVERNMENT

Our Ref: _____

Your Ref: _____

Sir Kashim Ibrahim Way,
P.M.B. 1007
Damaturu, Yobe State
Email: damaturulocalgovt@gmail.com

Date: 16th June, 2026

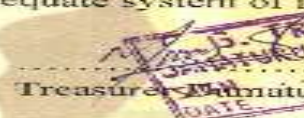
The Auditor General
Local Government Audit Department,
Damaturu.

**UPDATE FINANCIAL STATEMENTRS
FOR THE YEAR ENDED 31ST DECEMBER, 2025**

Statement No. 1: Responsibility for the Financial Statement

These Financial Statement have been prepared for the operations of Damaturu Local Government Council by the Treasurer in accordance with the provisions of Finance Control and Management Act 1958 as amended.

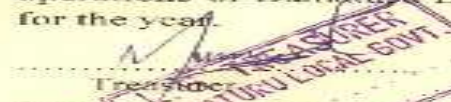
These provisions provide that, Treasurer of the Local Government is responsible for establishing and maintaining an adequate system of internal control designed to provide reasonable assurance that transaction recorded within statutory authority and proper records for the use of all the Public Financial 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.

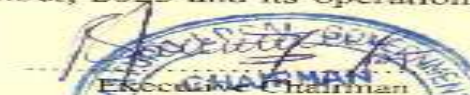

Treasurer, Damaturu Local Government
DATE 16/06/2026

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 schedules are in compliance with the Finance (Control and Management) Act 1958 as amended.

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


Treasurer,
Damaturu Local Government
Sign/Date: 16/06/2026


Executive Chairman,
Damaturu Local Government
Sign/Date: 16/06/2026



YOBE STATE GOVERNMENT OF NIGERIA

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

Email: yobelgad@yahoo.com

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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,
Damaturu 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 published 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.

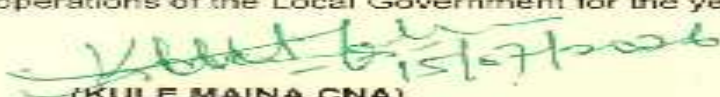
Basic of Opinion.

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 Damaturu Local Government

These policies shall form part of the universally agreed framework for financial reporting in Damaturu 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 Damaturu 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 Damaturu Local Government council in preparing and presenting Financial Statements. II. Cash:: Cash comprises cash at hand, demand deposits in financial institutions and cash equivalents.

S/N	Accounting Policies:
	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 Damaturu 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 Damaturu Local Government Council, and Accounting Policies and Notes to the Financial Statements. In Damaturu 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);

S/N	Accounting Policies:
	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 Damaturu Local Government: • Cash Basis of Accounting. • Understandability. • Materiality, • Relevance. • Going Concern Concept. • Consistency Concept • Prudence • Completeness, etc.
5	Accounting Period The accounting year (fiscal year) is from 1st January to 31st 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 Damaturu 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

S/N	Accounting Policies:
	These are figures from the approved annual budget and supplementary budget as approved in accordance with the 2025 Appropriation Law of Damaturu 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 Assists, 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 standardized GPFS. Notes shall be provided as per standardized 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 categorized 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 '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.

S/N	Accounting Policies:
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 recognized 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, 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.
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 Damaturu Local Government Council

Sign/Date

M. J. J. J.
TREASURER
DAMATURU LOCAL GOVT
SIGN
DATE 16.06.2026

DAMATURU 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	2,553,243,044	2,716,059,245	501,411,275
3	VALUE ADDED TAX	2,423,106,472	1,760,680,254	1,877,613,190
2	OTHER FAAC ALLOCATION	1,124,774,625	1,580,964,469	1,567,619,893
4	INTERNAL REVENUE IGR	136,163,164	179,583,337	53,601,161
	SUB TOTAL	6,237,287,305	6,237,287,305	4,000,245,519
	CAPITAL RECIEPTS			
1	GRANTS	-	-	-
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	-	-
	TOTAL RECEIPTS	6,237,287,305	6,237,287,305	4,000,245,519
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	1,731,668,651	1,736,132,962	475,572,472
2	OVERHEAD COSTS	255,000,000	260,000,000	120,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	405,271,403	-	1,228,177,625
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	596,348,667	319,642,725	647,960,721
	TOTAL RECURRENT EXPENDITURE	2,988,288,722	2,315,775,687	2,471,710,818
	CAPITAL EXPENDITURE	3,266,439,660	3,921,511,618	1,305,392,125
	TOTAL EXPENDITURE	6,254,728,382	6,237,287,305	3,777,102,943
1	NET CASH BALANCE	(17,441,077)	(0)	223,142,576
2	OPENING BALANCE	367,638,332	-	144,495,756
3	CLOSING BALANCE	350,197,255	-	367,638,332

STATEMENT NO. 1
DAMATURU 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:			
4,297,023,714	Statutory Allocations: FAAC	1	3,678,017,669	2,069,031,167
1,760,680,254	Value Added Tax Allocation	1	2,423,106,472	1,877,613,190
6,057,703,968	<i>Sub-total : Statutory Allocation</i>		6,101,124,141	3,946,644,358
18,000,000	Direct taxes	2	13,625,700	17,000,801
45,314,493	Licenses	2	36,064,100	1,804,000
29,896,500	Fees	2	24,397,900	3,495,393
4,000,000	Fines	2	4,300,000	
3,000,000	Sales	2	2,500,100	200,000
76,500,000	Earnings	2	52,073,364	31,100,967
1,040,480	Rent on Government Buildings	2	1,700,000	-
1,831,864	Rent on Land and Others	2	1,502,000	-
-	Repayments - General	2	-	-
-	Investment Income	2	-	-
	Reimbursements		-	-
179,583,337	<i>Subtotal: Independent Revenue</i>		136,163,164	53,601,161
-	Other Revenue Sources of the State Government		-	-
6,237,287,305	Total Receipts		6,237,287,305	4,000,245,519
	Payments:			
1,736,132,962	Personnel Costs (including Salaries on CRF charges)	3	1,731,668,651	475,572,472
260,000,000	Overhead Charges	4	255,000,000	120,000,000
-	Subvention to Parastatals	5	405,271,403	1,228,177,625.00
319,642,725	Other Operating Activities	6	596,348,667	647,960,721
2,315,775,687	Total Payments		2,988,288,722	2,471,710,818

3,921,511,618	Net Cash Flow from Operating Activities		3,248,998,583	1,528,534,701
	Cash Flows from Investment Activities:			
975,511,618	Capital Expenditure: Administrative Sector	7	(892,000,000)	(549,522,215)
1,025,000,000	Capital Expenditure: Economic Sector	7	(930,300,000)	(176,692,104)
-	Capital Expenditure: Law and Justice	7		
1,456,000,000	Capital Expenditure: Regional Development	7	(1,009,030,000)	(397,100,000)
465,000,000	Capital Expenditure: Social Service Sector	7	(435,109,660)	(182,077,806)
3,921,511,618	Total Capital Expenditure		(3,266,439,660)	(1,305,392,125)
3,921,511,618	Net Cash Flow from Investment Activities		(3,266,439,660)	(1,305,392,125)
	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			
-	Net (Increase)/Decrease in Other Cash Equivalents		(17,441,077)	223,142,576
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
	Cash and its Equivalent as at 1 January 2025		367,638,332	144,495,756
	Cash and its Equivalent as at 31 December 2025		350,197,255	367,638,332
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				

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STATEMENT NO. 2
DAMATURU 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	97,783,435	292,685,531
	- CDF Cash Balance	11	252,413,820	74,952,801
				-
	- Cash Balances with Treasury	11	350,197,255	367,638,332
	Cash held by Ministries Departments and Agencies		-	-
	Total Assets.		350,197,255	367,638,332
	INVESTMENTS AND OTHER CASH ASSETS:			
	Investments	3	-	-
	Revolving Loans Granted	0	-	-
	Intangible Assets		-	-
	Total Investment and other Cash Assets.		-	-
	Operating Liabilities Over Assets			-
	Total Assets.		350,197,255	367,638,332
	PUBLIC FUNDS AND LIABILITIES			
	PUBLIC FUNDS			
	Consolidated Revenue Fund		97,783,435	292,685,531
	Capital Development Fund		252,413,820	74,952,801
	Total Public Funds.		350,197,255	367,638,332
	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.		350,197,255	367,638,332
The Accompanying Notes form part of these Statements				

Spring 2016

16/06/2016

STATEMENT NO. 3
DAMATURU 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 2027	VARIANCE ON FINAL BUDGET
69,542,935	Opening Balance		292,685,532				%
	ADD: REVENUE						
2,069,031,167	Statutory Allocation: FAAC	1	3,678,017,669	4,297,023,714	2,647,542,416	1,649,481,298	86
1,877,613,190	Value Added Tax Alloc.	1	2,423,106,472	1,760,680,254	1,760,680,254	-	138
3,946,644,358	Sub-Total - Statutory Allocation		6,101,124,141	6,057,703,968	4,408,222,670	1,649,481,298	101
						-	
17,000,801	Direct Taxes	2	13,625,700	18,000,000	18,000,000	-	76
1,804,000	Licenses	2	36,064,100	45,314,493	45,314,493	-	80
3,495,393	Fees	2	24,397,900	29,896,500	29,896,500	-	82
	Fines	2	4,300,000	4,000,000	4,000,000	-	
200,000	Sales	2	2,500,100	3,000,000	3,000,000	-	-
31,100,967	Earnings	2	52,073,364	76,500,000	76,500,000	-	68
-	Rent of Government Buildings	2	1,700,000	1,040,480	1,040,480	-	-
-	Rent on Lands and Others	2	1,502,000	1,831,864	1,831,864	-	-
-	Repayment General	2	-	-	-	-	
-	Investment Income	2	-	-	-	-	
-	Reimbursements	2	-	-	-	-	-
53,601,161	Sub-Total-Independent Revenue		136,163,164	179,583,337	179,583,337	-	76
						-	
-	Other Revenue Sources of the State Government		-			-	
4,000,245,519	TOTAL REVENUE		6,237,287,305	6,237,287,305	4,587,806,007	1,649,481,298	100
4,069,788,454	TOTAL FUNDS AVAILABLE		6,529,972,837	6,237,287,305	4,587,806,007	1,649,481,298	105
	LESS: EXPENDITURE					-	
475,572,472	Personnel Costs(including Salaries on CRF charges)	3	1,731,668,651	1,736,132,962	1,185,933,871	550,199,091	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		-	-	-	-	
1,228,177,625	Subvention to Parastatals	5	405,271,403			-	
647,960,721	Other Operating Activities	6	596,348,667	319,642,725	319,642,725	-	
2,471,710,818	OTHER RECURRENT PAYMENTS/EXPENDITURE		2,988,288,722			-	
-	Repayments: External & Internal Loans (including servicing)		-	-	-	-	
2,471,710,818	TOTAL EXPENDITURE		2,988,288,722	2,315,775,687	1,625,576,596	690,199,091	129
						-	

1,598,077,636	OPERATING BALANCE		3,541,684,115	3,921,511,618	2,962,320,411	959,191,207	90
						-	
	APPROPRIATIONS/TRANSFERS					-	
1,305,392,104	Transfer to Capital Dev. Fund	9	3,443,900,680	3,921,511,618	2,962,320,411	959,191,207	88
						-	
1,305,392,104	Total transfers		3,443,900,680	3,921,511,618	2,962,320,411	959,191,207	88
292,685,532	Closing Balance		97,783,435	-	-	-	
The Accompanying Notes form part of these Statements							

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STATEMENT NO. 4
DAMATURU LOCAL GOVERNMENT COUNCIL
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL 2024		NOTES	ACTUAL 2025	FINAL BUDGET 2025	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	
74,952,821	Opening Balance		74,952,800	-	-	-	%
						-	
	ADD: CAPITAL RECEIPTS						
1,305,392,104	Transfer from Consolidated Revenue Fund	9	3,443,900,680	3,921,511,618	2,962,320,411	959,191,207	88
	Aids and Grants	10	-	-		-	
	External Loans	0	-	-		-	
	Internal Loans	0	-	-		-	
	Other Capital Receipts	0	-	-		-	
1,305,392,104	Total Receipts		3,443,900,680	3,921,511,618	2,962,320,411	959,191,207	88
1,380,344,925	Total Capital Funds Available		3,518,853,480	3,921,511,618	2,962,320,411	959,191,207	90
						-	
	LESS: CAPITAL EXPENDITURE					-	
549,522,215	Administrative Sector	7	892,000,000	- 975,511,618	782,000,000	- 1,757,511,618	- 91
176,692,104	Economic Sector	7	930,300,000	- 1,025,000,000	1,706,000,000	- 2,731,000,000	- 91
-	Law and Justice	7	-	-	-	-	
397,100,000	Regional Development	7	1,009,030,000	- 1,456,000,000	192,000,000	- 1,648,000,000	-
182,077,806	Social Service Sector	7	435,109,660	- 465,000,000	282,229,411	- 747,229,411	- 94
1,305,392,125	TOTAL CAPITAL EXPENDITURE		3,266,439,660	- 3,921,511,618	2,962,229,411	- 6,883,741,029	- 83
74,952,800	Closing Balance		252,413,820			-	
The Accompanying Notes form part of these Statements							

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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	2,553,243,044.36		
	Add :Deduction at source for Loan Repayment	B	-	2,553,243,044.36	
	Share of Statutory Allocation - Other Agencies	C		1,124,774,625.09	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			<u>3,678,017,669.45</u>	
	B: Value Added Tax 2025				
1	Share of Value Added Tax (VAT)	E		2,423,106,471.70	

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	501,411,274.66		
	Add :Deduction at source for Loan Repayment	B	-	501,411,274.66	
	Share of Statutory Allocation - Other Agencies	C		1,567,619,892.79	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			2,069,031,167.45	
	B. Value Added Tax 2024				
1	Share of Value Added Tax (VAT)	E		1,877,613,190.28	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual 2025	Budget 2025	Variance 2025	Remarks
	Direct Taxes					
12010106	Arrears of Development Levy/Taxes					
12010104	Arrears of Community/ Poll Taxes		1,500,500.00	2,000,000.00	499,500.00	
12010107	Cattle Levy/Taxes		1,200,100.00	2,000,000.00	799,900.00	
12010108	Arrears of Cattle Levy/ Taxes		2,720,000.00	3,000,000.00	280,000.00	
12010109	Other social services Tax (e.g Electricity, Water, or Night		2,000,700.00	3,000,000.00	999,300.00	
12010111	Tenements Rate		801,500.00	2,000,000.00	1,198,500.00	
12010112	Penalty for Tenement Rate		730,000.00	1,000,000.00	270,000.00	

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

12010114	Ground Rates		3,800,900.00	4,000,000.00	199,100.00	
	Sub-Total		13,625,700.00	18,000,000.00	4,374,300.00	
	Licence- General		Actual 2025	Budget 2025	Variance 2025	
12020102	Goldsmith/ Gold Dealers Licenses		2,300,800.00	2,500,000.00	199,200.00	
12020105	Radio/ Television Licenses		560,000.00	1,000,000.00	440,000.00	
12020111	Bakery House Licenses		2,900,000.00	2,000,000.00	- 900,000.00	
12020112	Bycycle Licenses and Hire Permits		1,200,920.00	2,800,000.00	1,599,080.00	
12020113	Brick Making, etc. Licenses		2,962,770.00	2,000,000.00	- 962,770.00	
12020116	Cattle Dealers Licenses		2,500,100.00	2,200,000.00	- 300,100.00	
12020117	Dried Fish/ Meat Licenses		480,000.00	500,000.00	20,000.00	
12020118	Pet/ Dog Licenses		1,844,000.00	2,000,000.00	156,000.00	
12020120	Hawking Permits		70,100.00	200,000.00	129,900.00	
12020137	Trade Permit Licenses		92,000.00	135,000.00	43,000.00	
12020140	Minor Industrial Licenses		170,000.00	175,962.00	5,962.00	
12020141	Auctioneers Licenses		520,000.00	1,000,000.00	480,000.00	
12020142	Petty Traders Licenses		339,000.00	1,000,000.00	661,000.00	
12020143	Pit Sawing Licenses		870,000.00	1,000,000.00	130,000.00	
12020144	Felling and Trees Licenses		110,000.00	170,000.00	60,000.00	
12020145	Saw Mill Licenses		100,300.00	163,000.00	62,700.00	
12020147	Photo Studio Licenses		360,000.00	400,000.00	40,000.00	
12020148	Welding Machine Licenses		210,000.00	860,000.00	650,000.00	
12020149	Electric (Radio/Television) Whorkshop Licenses		230,000.00	320,000.00	90,000.00	
12020150	Blacksmith Workshop Licenses		100,000.00	120,000.00	20,000.00	
12020151	Wood Making/ Carpentry Workshop Licenses		550,000.00	530,000.00	- 20,000.00	
12020152	Battery Charge Workshop Licenses			-	-	
12020154	Panel Beaters Licenses			-	-	
12020159	Cloth Dyers Licenses		1,200,300.00	3,489,000.00	2,288,700.00	
12020160	Registration of Laundries and Dry Cleaners Licenses		210,000.00	320,000.00	110,000.00	
12020161	Building Materials Licenses		1,000,000.00	700,000.00	- 300,000.00	
12020162	Surface Tank Kerosene Licenses			-	-	
12020164	Hair Dressing/Barbing/Plating/Painting Licenses		790,000.00	1,000,000.00	210,000.00	
12020165	Advertisement Rate/ Licenses		920,000.00	1,000,000.00	80,000.00	
12020173	Motorcycle Permits		4,800,800.00	5,101,531.00	300,731.00	
12020177	Butchers Licenses		3,200,100.00	5,000,000.00	1,799,900.00	
12020179	Ingredients Grinding Mill Licenses		3,500,190.00	5,000,000.00	1,499,810.00	
12020180	Photo Stating, Typing Institute Licenses		860,000.00	1,000,000.00	140,000.00	
	Sub-Total		36,064,100.00	45,314,493.00	9,250,393.00	

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

	Fees - General		Actual 2025	Budget 2025	Variance 2025	Remarks
12020417	General Contractors Registration Fees		230,000.00	200,000.00	- 30,000.00	
12020427	Tenders Fees		330,000.00	60,000.00	- 270,000.00	
12020443	Births and Deaths Registration Fees		100,000.00	150,000.00	50,000.00	
12020455	Produce Buying Fees		76,000.00	75,500.00	- 500.00	
12020457	Rice/Mill/Cassava Grinding Fees		120,000.00	200,000.00	80,000.00	
12020457	Rice/Mill/Cassava Grinding Fees				-	
12020459	Motor Merchanic/ Car Wash Depot Fees		180,200.00	200,000.00	19,800.00	
12020461	Survey Fees		310,000.00	500,000.00	190,000.00	
12020463	Customary Right of Occupancy Fees		2,200,000.00	3,500,000.00	1,300,000.00	
12020464	Commission on Transfer of Plot/Property		2,000,500.00	2,800,000.00	799,500.00	
12020465	Approval of Building Plan Fees		560,000.00	200,000.00	- 360,000.00	
12020466	Motorgage Sub-Lease Approval Fees		-	34,000.00	34,000.00	
12020470	Corn Grinding Mill Fees		300,000.00	2,000,000.00	1,700,000.00	
12020473	Local Government Certificate of Origin		3,500,500.00	5,000,000.00	1,499,500.00	
12020485	Abattoir Fees		100,250.00	250,000.00	149,750.00	
12020487	Naming of Street Registration Fees		120,000.00	150,000.00	30,000.00	
12020488	Mobile Sales Promotion Fees		13,558,450.00	13,000,000.00	- 558,450.00	
12020494	Laboratory Test Fees		100,000.00	200,000.00	100,000.00	
12020495	Environmental Sanitation Fees		11,000.00	55,000.00	44,000.00	
12020496	Sand Dredging Fees		100,000.00	122,000.00	22,000.00	
	Sub-Total		24,397,900.00	29,896,500.00	5,498,600.00	
	Fines - General		Actual 2025	Budget 2025	Variance 2025	Remarks
12020504	Impounding of Animal Fines		4,300,000.00	4,000,000.00	- 300,000.00	
	Sub-Total		4,300,000.00	4,000,000.00	- 300,000.00	
	Sales - General		Actual 2025	Budget 2025	Variance 2025	
12020602	Proceeds from Sales of Consumer Goods/Haulage		1,680,100.00	2,000,000.00	319,900.00	
12020617	Sale of Stores		820,000.00	1,000,000.00	180,000.00	
	Sub-Total		2,500,100.00	3,000,000.00	499,900.00	
	Earnings - General		Actual 2025	Budget 2025	Variance 2025	Remarks
12020711	Earnings from Commercial/ Industrial Activities		2,000,300.00	4,200,000.00	2,199,700.00	
12020712	Earnings from Markets		7,900,000.00	10,000,000.00	2,100,000.00	
12020713	Earnings from Motor Parks		6,034,064.00	10,300,000.00	4,265,936.00	
12020714	Earnings from Shops and Shopping Centers		16,000,000.00	20,000,000.00	4,000,000.00	

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

12020715	Earnings from Transport Services (Mass Transit)		370,000.00	5,000,000.00	4,630,000.00	
12020716	Earning from Tipper and Tractors		1,009,000.00	2,000,000.00	991,000.00	
12020722	Earnings from Slaughter House		800,000.00	5,000,000.00	4,200,000.00	
12020723	Earnings from Cattle Markets		17,960,000.00	20,000,000.00	2,040,000.00	
12020723	Earning from Cattle Markets				-	
	Rent on Government Buildings - Generals		Actual 2025	Budget 2025	Variance 2025	Remarks
12020801	Rent on Government Quarters		810,000.00	500,000.00	- 310,000.00	
12020803	Rent on Government Buildings		890,000.00	540,480.00	- 349,520.00	
	Sub-Total		1,700,000.00	1,040,480.00	- 659,520.00	
	Rent of Land and Others-Generals		Actual 2025	Budget 2025	Variance 2025	Remarks
12020906	Rent on Government Property (Quarters)		1,502,000.00	1,831,864.00	329,864.00	
	Sub-Total		1,502,000.00	1,831,864.00	329,864.00	
	Total Independent Revenue		136,163,164.00	179,583,337.00	6,193,546.00	

3	PERSONNEL COST					
	Description		Actual 2024	Budget 2024	Variance 2024	Remarks
011100100100	Office of the Chairman		157,225,700.46	157,725,700.46	500,000.00	
011100130100	Office of the Secretary		121,216,805.60	121,616,805.60	400,000.00	
011200100100	Local Government Council		242,433,611.20	242,433,611.20	0.00	
012500100100	Directorate of Personel Management		204,754,989.62	204,754,989.62	0.00	
051700100101	Local Government Education Authority		81,705,799.70	82,305,799.70	600,000.00	
022000100100	Finance Department		167,461,732.43	167,899,407.68	437,675.25	
052100100100	Primary Health Care Department		234,146,666.47	234,146,666.47	0.00	
021500100100	Agric and Home Economic Department		173,166,865.15	173,166,865.15	0.00	
023400100100	Works Department		207,800,238.18	207,800,238.18	0.00	
052500100213	Traditional Office		96,973,444.48	97,973,444.48	1,000,000.00	
022000300100	Budget and Plananing Department		44,782,798.17	46,309,433.00	1,526,634.83	
	Total		1,731,668,651.46	1,736,132,961.54	4,464,310.08	

4	OVERHEAD COST					
	Description		Actual 2025	Budget 2025	Variance 2025	Remarks
	Overhead charge		255,000,000.00	260,000,000.00	5,000,000.00	
	Total		255,000,000.00	260,000,000.00	5,000,000.00	

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

5	Subventions to Parastatals (According to Sectors-List)		Actual 2025	Budget 2025	Variance 2025	Remarks
	List of MDA: Administrative Sector					
	SUBEB		8,246,826.03	-	8,246,826.03	
	PHCMB		705,882.24	-	705,882.24	
	Local Government Pension Board		284,037,419.37	-	284,037,419.37	
	Yobe State University		38,823,529.44	-	38,823,529.44	
	Emirate Council		60,000,000.00	-	60,000,000.00	
	1% Admin Charges		13,457,746.30	-	13,457,746.30	
	Training Fund				-	
	Total Subventions to Parastatals		405,271,403.38	-	405,271,403.38	
6	Other Operating Activities		Actual 2025	Budget 2025	Variance 2025	Remarks
	Other Operating Activities		596,348,667.27	319,642,725.36	- 276,705,941.91	
	Total		596,348,667.27	319,642,725.36	- 276,705,941.91	
7	Details of Capital Expenditures (According to Sector)					
	Administrative Sector					
	Description		Actual 2025	Budget 2025	Variance 2025	Remarks
23050223	Local Government Election/Tribunal		130,000,000.00	130,000,000.00	0.00	
23020127	Construction of ICT		35,000,000.00	35,000,000.00	0.00	
23010105	Purchase of Motor Vehicle		50,000,000.00	50,000,000.00	0.00	
23010128	Purchase of Security Equipment		150,000,000.00	159,000,000.00	9,000,000.00	
23020243	Purchase of Official Vehicle		30,000,000.00	30,000,000.00	0.00	
23020101	Construction/Provision of Office Buildings		150,000,000.00	224,511,618.25	74,511,618.25	
23050261	Training & Retraining on ICT		20,000,000.00	20,000,000.00	0.00	
23020102	Construction/Provision of Residential Building		150,000,000.00	150,000,000.00	0.00	
23010113	Purchase of Computer Accessories		6,000,000.00	6,000,000.00	0.00	
23010112	Purchase of office furniture		10,000,000.00	10,000,000.00	0.00	
23010105	Purchase of Motor Vehicle		161,000,000.00	161,000,000.00	-	
	Total Administrative Sector		892,000,000.00	975,511,618.25	83,511,618.25	
	Economic Sector					
	Description		Actual 2025	Budget 2025	Variance 2025	Remarks

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

23010107	Purchase of Trucks (Thrashing Machine)		30,000,000.00	30,000,000.00	-	
23020124	Construction of Market stalls/Parks		20,000,000.00	70,000,000.00	50,000,000.00	
23020130	Provision of Agro Chemicals		15,000,000.00	15,000,000.00	-	
23030156	Renovation/Upgrading of grading machine		15,000,000.00	15,000,000.00	-	
23020129	Provision of Fertilizer		5,000,000.00	5,000,000.00	-	
23010127	Purchase of Farm tools		60,000,000.00	60,000,000.00	-	
23030146	Maintenance/Repair of Trucks, Grader		5,000,000.00	5,000,000.00	-	
23020198	Construction of Vet Clinic		15,000,000.00	15,000,000.00	-	
23010122	Purchase of Health Medical Equipment		15,000,000.00	15,000,000.00	-	
23010140	Purchase of forest equipment		5,000,000.00	5,000,000.00	-	
23030128	Rehabilitation/Repair of Mass Transit Buses		20,000,000.00	20,000,000.00	-	
23010108	Purchase of Mass Transit Buses		100,000,000.00	100,000,000.00	-	
23020157	Provision of pour flash toilets		5,000,000.00	5,000,000.00	-	
23020192	Construction of Lock up stores		20,000,000.00	20,000,000.00	-	
23020124	Construction of Market stalls/Parks		25,000,000.00	25,000,000.00	-	
23030101	Rehabilitation/Repair of Residential Building		405,300,000.00	420,000,000.00	14,700,000.00	
23010101	Purchase/acquisition of land (Market expansion)		150,000,000.00	180,000,000.00	30,000,000.00	
23040121	Tree planting		20,000,000.00	20,000,000.00	-	
	Total Economic Sector		930,300,000.00	1,025,000,000.00	94,700,000.00	

	Regional Development Sector					
	Description		Actual 2025	Budget 2025	Variance 2025	Remarks
23020103	Construction /Provision of Electricity		-	50,000,000.00	50,000,000.00	
23020138	Construction of New Road (2KM Road)		852,000,000.00	871,000,000.00	19,000,000.00	
23030130	Rehabilitation/Repairs of Boreholes		100,000,000.00	250,000,000.00	150,000,000.00	
23020172	Drilling of Borehole for Nursing plat			60,000,000.00	60,000,000.00	
23030104	Rehabilitation/Repairs of Water facilities		57,030,000.00	70,000,000.00	12,970,000.00	
23010119	Purchase of Power Generator Sets			50,000,000.00	50,000,000.00	
23050247	Other WASH Programmes			20,000,000.00	20,000,000.00	
23020139	Construction/Completion of Culverts/Bridges			20,000,000.00	20,000,000.00	
23020153	Construction of Drainage Channels			65,000,000.00	65,000,000.00	
	Total Regional Sector		1,009,030,000.00	1,456,000,000.00	446,970,000.00	

	Social Sector					
	Description		Actual 2025	Budget 2025	Variance 2025	Remarks

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

23010112	Purchase of Office Furniture		10,000,000.00	10,000,000.00	-	
23050117	Special Programme for Food Security		40,000,000.00	40,000,000.00	-	
23050132	Support to Crop Societies		60,000,000.00	60,000,000.00	-	
23010124	Purchase of Teaching /Leaning material		50,000,000.00	60,000,000.00	10,000,000.00	
23020101	Construction/Provision of Office building		60,000,000.00	60,000,000.00	-	
23030101	Rehabilitatio/Repair of Office Building		60,000,000.00	70,000,000.00	10,000,000.00	
23010122	Purchase of Health Medical Equipment		50,000,000.00	50,000,000.00	-	
23020206	Purchase of Vans		25,000,000.00	30,000,000.00	5,000,000.00	
23010116	Purchase of Sporting equipment		20,000,000.00	20,000,000.00	-	
23010123	Purchase of fire firting equipment		5,000,000.00	5,000,000.00	-	
23050184	Women empower Programme		45,000,000.00	45,000,000.00	-	
23010130	Purchase of recreational facilities		10,109,659.73	15,000,000.00	4,890,340.27	
	Total Social Sector		435,109,659.73	465,000,000.00	29,890,340.27	

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

9	CAPITAL DEVELOPMENT FUND					
	Transfer from Consolidated Revenue Fund:	Ref.Note	Actual 2025	Budget 2025	Variance 2025	Remarks
	Transfer from Consolidated Revenue Fund		3,443,900,679.65		- 3,443,900,679.65	
	TOTAL		3,443,900,679.65	-	- 3,443,900,679.65	

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	
	Keystone Bank Acct. No. 1007037231		3,040,259.76	89,702,115.60	
	Zenith Bank Acct. No. 1010922474		1,217,327.10	47,578.32	
	Keystone Bank Acct. No. 1007037231		88,696,214.53	9,144,490.10	

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

	Keystone Bank Acct. No. 1013185382		4,829,633.73	1,262,679.97	
	Joint Project Account Bal.		252,413,820.19	267,481,468.19	
	Total Cash Balances		350,197,255.31	367,638,332.18	

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	74,561,044.82		74,561,044.82	77,246,349.36		77,246,349.36
11010101	FEBRUARY	152,782,464.00		152,782,464.00	96,378,439.75		96,378,439.75
11010101	MARCH	162,853,886.22		162,853,886.22	3,268,710.11		3,268,710.11
11010101	APRIL	187,852,293.44		187,852,293.44	59,563,501.25		59,563,501.25
11010101	MAY	191,775,163.06		191,775,163.06	49,865,360.45		49,865,360.45
11010101	JUNE	174,972,501.11		174,972,501.11	27,127,156.72		27,127,156.72
11010101	JULY	210,960,153.15		210,960,153.15	21,765,598.84		21,765,598.84
11010101	AUGUST	272,920,209.91		272,920,209.91	26,031,442.16		26,031,442.16
11010101	SEPTEMBER	279,450,074.31		279,450,074.31	31,846,829.19		31,846,829.19
11010101	OCTOBER	258,632,700.46		258,632,700.46	19,135,823.34		19,135,823.34
11010101	NOVENBER	289,316,084.61		289,316,084.61	11,063,528.65		11,063,528.65
11010101	DECEMBER	297,166,469.26		297,166,469.26	78,118,534.84		78,118,534.84
	TOTAL	2,553,243,044.36	-	2,553,243,044.36	501,411,274.66	-	501,411,274.66

NOTE: C

Share of Statutory Allocation - Other Agencies

MONTH	2025									
	Exchange Gain Diff	NON OIL REVENUE	Excess Bank Charges Refund	Solid Mineral	ECOLOGICAL FUND	Intervention	Electronic Money Transfer levy	Budget Augmentation	ADDITIONAL FAAC	TOTAL
JANUARY	83,631,879.87				4,745,787.84		9,684,886.01		519,082,929.20	617,145,482.92
FEBRUARY					5,891,767.52		6,376,380.10	43,609,792.86	100,553,887.07	156,431,827.54
MARCH				5,750,545.90	6,308,945.64		10,682,625.95		41,693,755.73	64,435,873.22
APRIL	5,959,078.66				5,635,568.80		7,667,027.49			19,261,674.95
MAY	17,100,443.11				6,445,040.57		11,951,718.53			35,497,202.22
JUNE	16,264,196.89				5,803,051.77		8,504,382.02		2,198,360.46	32,769,991.14
JULY	8,513,539.47				7,286,914.54		8,994,912.15		23,423,458.27	48,218,824.43
AUGUST	11,202,091.64				8,448,310.30		8,918,343.06			28,568,744.99
SEPTEMBER	8,803,336.49				9,394,197.77		9,836,090.52		26,968,557.84	55,002,182.62
OCTOBER					7,758,981.01		15,526,682.67			23,285,663.69
NOVEMBER					8,679,482.54		14,509,753.39			23,189,235.93
DECEMBER					8,914,994.08		12,052,927.36			20,967,921.44
TOTAL	151,474,566.13	-	-	5,750,545.90	85,313,042.37	-	124,705,729.26	43,609,792.86	713,920,948.57	1,124,774,625.09

NOTE: C

Share of Statutory Allocation - Other Agencies

MONTH	2024								
	Exchange Gain Diff	NON OIL REVENUE	Excess Bank Charges Refund	SHARE OF NON-OIL MINERAL	Ecological Fund	Electronic Money Transfer levy	Goods & Valuables	Additional FAAC	TOTAL
JANUARY	61,658,523.63				4,678,366.41	5,819,565.29			72,156,455.33
FEBRUARY	57,515,407.05				4,167,146.19	4,911,540.30			66,594,093.54
MARCH	123,815,033.59				4,616,815.41	4,797,984.12	138,849,350.63		272,079,183.75
APRIL	59,107,576.56				3,812,512.31	4,662,154.17			67,582,243.04
MAY	91,413,286.01				7,798,491.73	5,722,882.65			104,934,660.39
JUNE	103,607,731.39				3,922,046.64	4,793,100.36			112,322,878.39
JULY	99,827,272.11				46,846,916.57	4,995,917.58			151,670,106.26
AUGUST	125,905,347.34	2,781,057.15			5,053,193.63	5,942,821.04			139,682,419.16
SEPTEMBER	98,248,741.07				7,669,361.77	4,727,318.61		26,795,521.47	137,440,942.92
OCTOBER	97,159,733.74	35,135,187.41			4,542,922.33	5,691,224.65			142,529,068.13
NOVEMBER	115,403,302.47	23,423,458.27			4,496,708.68	5,420,572.98			148,744,042.40
DECEMBER	140,529,120.91				6,559,429.67	4,795,248.90			151,883,799.48
TOTAL	1,174,191,075.87	61,339,702.83	-	-	104,163,911.34	62,280,330.65	138,849,350.63	26,795,521.47	1,567,619,892.79

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	185,684,185.36	138,063,616.53
11010201	FEBRUARY	220,910,634.26	119,036,254.97
11010201	MARCH	183,850,804.61	133,367,991.01
11010201	APRIL	185,318,952.04	157,201,109.71
11010201	MAY	190,384,738.03	142,368,738.16
11010201	JUNE	225,601,675.54	144,149,003.58
11010201	JULY	192,141,211.14	157,650,898.78
11010201	AUGUST	205,886,468.48	178,988,097.19
11010201	SEPTEMBER	209,285,891.48	164,011,948.46
11010201	OCTOBER	256,069,033.70	167,746,968.59
11010201	NOVEMBER	203,409,487.26	197,460,177.68
11010201	DECEMBER	164,563,389.83	177,568,385.62
	TOTAL	2,423,106,471.70	1,877,613,190.28