

THE REPORT

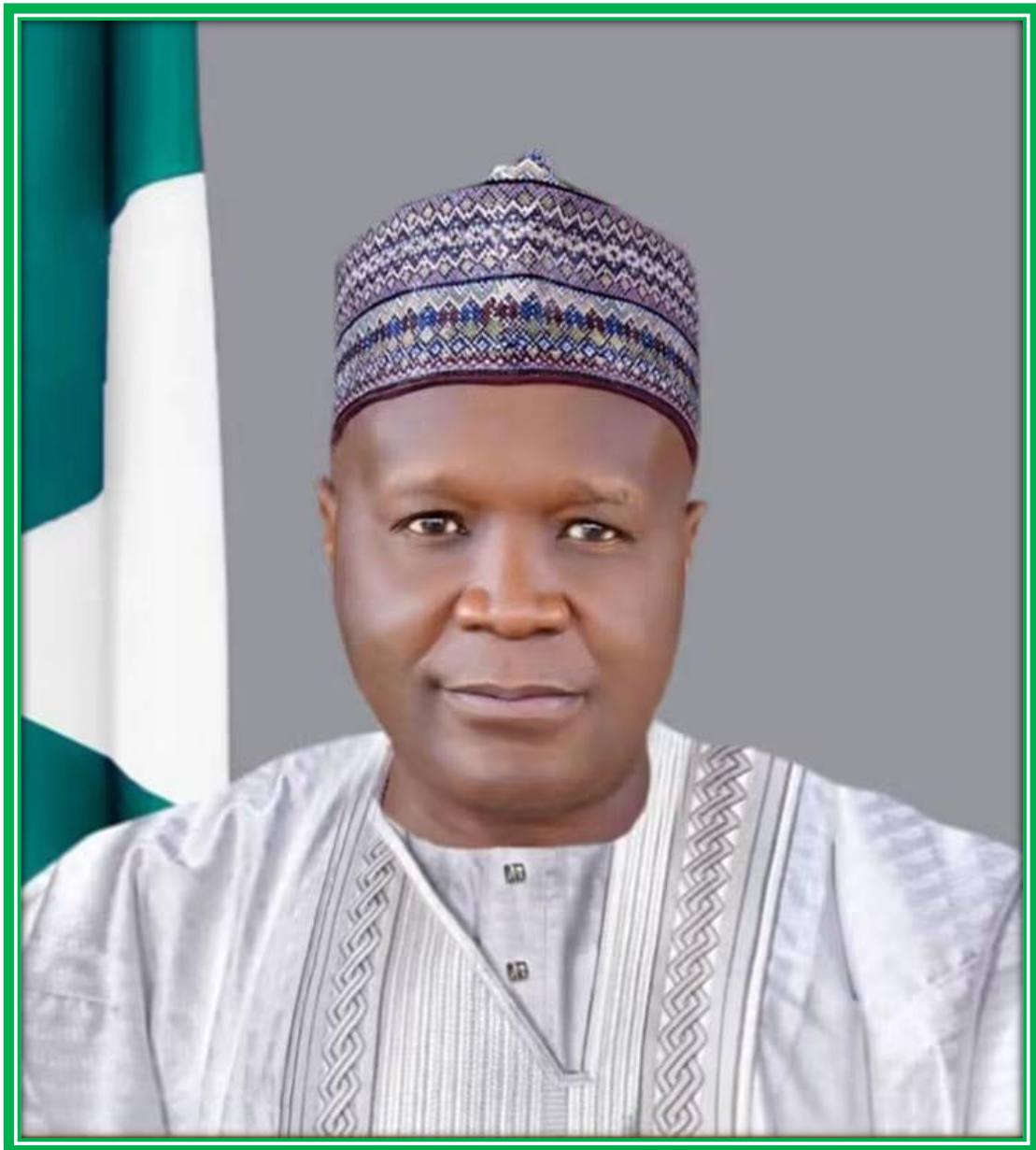
OF

AUDITOR GENERAL
(LOCAL GOVERNMENTS)
GOMBE STATE

ON THE

Audited Financial Statements of
the 11 local Government Councils

FOR THE YEAR ENDED
31st December, 2025



His Excellency

MUHAMMADU INUWA YAHAYA
THE EXECUTIVE GOVERNOR GOMBE STATE



His Excellency

MR. MANASSAH DANIEL JATAU Ph.D.
DEPUTY GOVERNOR GOMBE STATE



RT. HON. ABUBAKAR MUHAMMAD LUGGEREWO

(Sarkin Arewan Akko)
Honourable Speaker
Gombe State House of Assembly

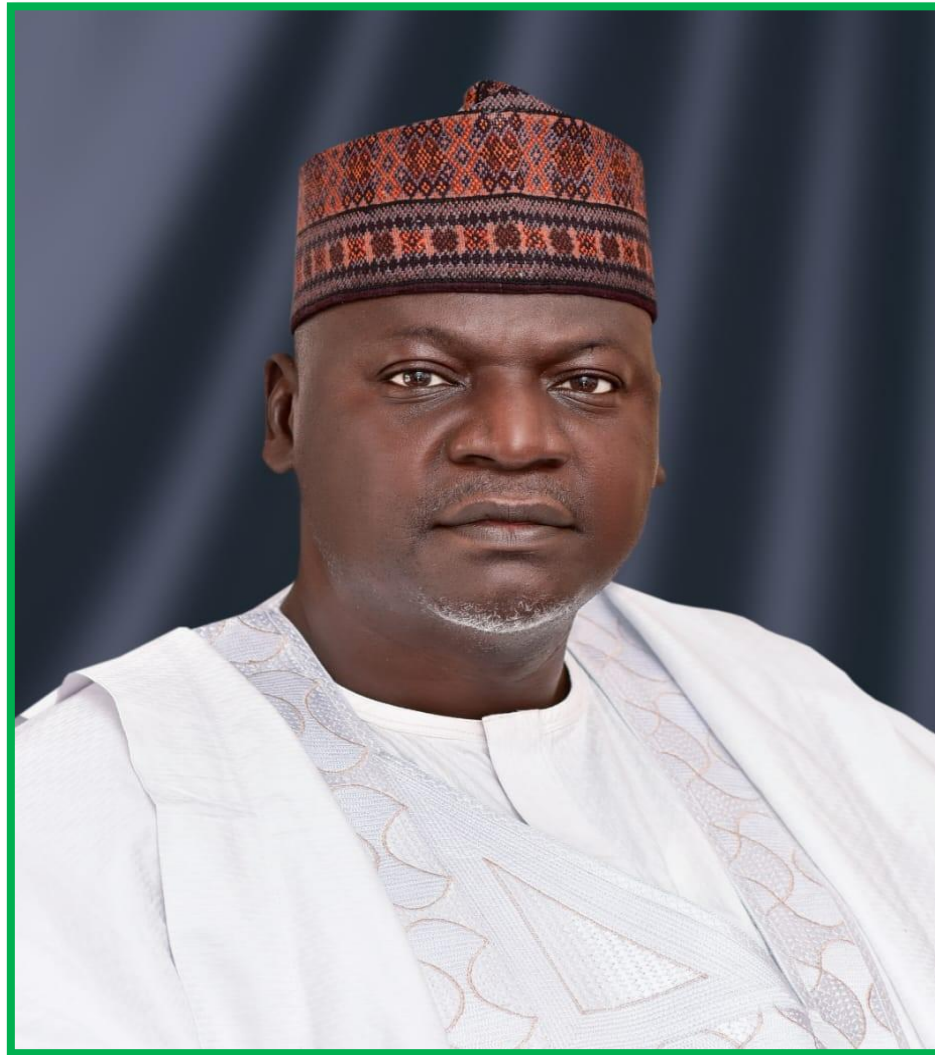


HON. NIMROD MALON YARI
Chairman, Public Accounts Committee
Gombe state.



HON. ABDULKADIR MOHAMMED
(Wazirin Akko)

Honourable Commissioner
Ministry for Local Government & Community Development
Gombe State



MUHAMMAD BAPPAYO ABDULMUMINI FCNA
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

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INTRODUCTION

The audit of the financial statements for the year ended 31st December, 2025 of all the eleven Local Government Councils was adequately conducted and discussed with the respective Local Government Councils. Final copy of the Consolidated Audited Financial Statements was produced as enshrined in the 1999 Constitution as (amended) section 125 (3) connected to section 316 of the same constitution, section 64 (1) of the Gombe State Local Government Councils (Amendment) Law 1, 2011 and section 51(1) of Gombe State, State and Local Government Audit Law of 2021 which I am gladly presenting to the Honorable House. Also included are various disclosures in the accounts as required by the Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS), Financial Memoranda and the relevant laws for your consideration and necessary action.

Section 54(1) of the Audit Law requires each Local Government Chairman to submit annual accounts within six months after the end of the financial year. These accounts, as outlined in Section 54(2), must include the Consolidated Statements of Financial Performance, Financial Position, Cash Flow, and accompanying Notes. Audits were conducted based on these submissions and further supported by physical inspection and verification exercises.

For ease of reference, the reports of the annual accounts and its disclosures/observations are harmonized and summarized by Local Government.

SUBMISSION OF REPORT

In the discharge of my statutory responsibility and in compliance to the provision of section 125 and 316 of 1999 Constitution, section 64(1) of the Gombe State Local Government Councils (Amendment) Law 1, 2011 as well as section 51(1) of Gombe State, State and Local Government Audit Law of 2021, I hereby submit to the Honourable House of Assembly, Gombe State my Annual Report on the Accounts of the eleven (11) Local Government Councils of Gombe State for the financial year ended 31st December, 2025. Evidence of submission is attached as appendix to this report.

ACKNOWLEDGEMENT

My sincere appreciation goes to all organizations, institutions and individuals whose contributions, support and cooperation in diverse ways facilitated the successful preparation and production of this report. I particularly acknowledge the cooperation and assistance extended to my office by the Honourable Chairmen of the Eleven Local Government Councils and their respective management teams, especially the Local Government Secretaries, Treasurers and staff of the Finance Departments of the various Local Government Councils across the State. I also wish to express my deep appreciation to the entire staff of the Office of the Auditor General for Local Governments, whose commitment, professionalism, diligence and sustained efforts contributed immensely to the completion of this report. It is my sincere hope that this collaborative spirit will be sustained for the continued improvement of public service delivery and the protection of the general public interest. I further trust that the Government will continue to value and support the statutory responsibilities of this office in promoting accountability, transparency and probity in the management of public resources. I equally appreciate the invaluable cooperation and assistance received from the Ministry for Local Governments and Community Development and the State Accountant General throughout the preparation of this report.

At this juncture, I wish to specially express my profound gratitude to **HIS EXCELLENCY, THE EXECUTIVE GOVERNOR OF GOMBE STATE, ALHAJI MUHAMMADU INUWA YAHAYA**, for his continued commitment and keen interest in promoting prudent, transparent and accountable financial management at the grassroots level. I also acknowledge the support of the **Honourable House of Assembly**, particularly for its cooperation, legislative oversight and enforcement of relevant laws aimed at strengthening accountability and ensuring responsible management of public resources.


17/08/26

Muhammad Bappayo Abdulmumini FCNA
(Auditor General for Local Governments Gombe State)
Office of the Auditor General for Local Governments, Gombe State.

SECRET**OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS**Telegram: _____
Telephone: _____Ref No: _____
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Gombe, Gombe State
Date: 17 / 08 / 2026**STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS**

The Financial Statements presented on pages 15 to 139 for the year ending 31st December 2025 have been prepared in line with the provisions of the Finance [Control and Management] Act of 1958 (as amended), the Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS), the Financial Memoranda (FM), and Generally Accepted Accounting Practices. These frameworks provides for the fair presentation of the Statement of Cash Flows, Statement of Financial Position, Statements of Financial Performance, and Notes to the Financial Statements.

In fulfilling the accounting and reporting responsibilities, the Management ensured the establishment and maintenance of a system of internal controls designed to provide reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error. The accounting estimates are reasonable and appropriate accounting policies set out in pages 15 were applied. The financial statements have been prepared to meet the information needs of a wide range of users (general purpose financial statements). As a result, the Financial Statements of the individual local governments used in the consolidation fairly reflect the financial position of each of the respective Local Governments as at 31st December 2025, and its financial operations for the year then ended.

The responsibility for the preparation of the Financial Statements of each local government rests entirely with the Treasury Department of the respective local governments. The Auditor General for Local Governments is responsible for the Consolidation of the Financial Statements of the 11 Local governments and proffer his opinion.

17/08/26

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Gombe, Gombe State
Date: 17 / 08 / 2026

AUDIT CERTIFICATE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT ON THE ACCOUNTS OF THE 11 LOCAL GOVERNMENT COUNCILS TO THE HONOURABLE MEMBERS OF GOMBE STATE HOUSE OF ASSEMBLY FOR THE YEAR ENDED 31ST DECEMBER 2025

The Auditor General audited the books of accounts and reviewed the audited financial statements of each of the 11 Local Governments Councils ("Councils") of Gombe State and consolidated the audited financial statements for the year ended 31st December, 2025 set out in pages 15 to 139 in accordance with the 1999 Constitutions FRN (as amended) and the relevant laws. The Consolidated Financial Statements comprise of the Consolidated Statement of Cash Flows, Consolidated Statement of Financial Position, Consolidated Statement of Income and Expenditure, and Notes to the Consolidated Financial Statements. The individual and consolidated financial statements of the 16 local governments are prepared in compliance with Cash Basis IPSAS (Financial Reporting under the Cash Basis of Accounting), Part III from pages 140 contains the management reports of the respective local government councils.

Responsibility of the Local Government Councils

Each local government council is responsible for the preparation and fair presentation of its financial statements in accordance with Cash Basis IPSAS, Financial Memorandum (FM) and the relevant laws. This responsibility includes maintaining internal control relevant to the preparation of financial statements that are free of material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies that are consistent with Cash Basis IPSAS; and making accounting estimates that are reasonable in the circumstances.

Responsibility of External Auditors

The responsibility of the external auditors is to express an opinion on the financial statements of each local government council based on their audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance whether the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the Council's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Councils and the overall presentation of the financial statements.

Responsibility of Auditor General

The Auditor General is responsible for undertaking compliance and performance audit in compliance with International Standards of Supreme Audit Institutions (ISSAIs) – "INTOSAI Auditing Standards" and the relevant laws stated in paragraph one (I) above on the accounts and financial management of the 16 local government councils and review of their respective audited financial statements. During the year, I successfully completed reviews of activity-based audit, financial statements assessment audit and compliance audit. The Financial statements of each of the 16 local governments show completely and distinctly the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC).

Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the opinion of the Auditor General on the consolidated financial statements of the 16 local government councils.

Opinion

In my opinion, the individual financial statements give a true and fair view of the financial position of each Council as at December 31st, 2025, and of its financial performance and its cash flows for the year then ended in accordance with Cash Basis IPSAS, Financial Memorandum and the relevant laws.

 17/08/26

OFFICE OF THE AUDITOR GENERAL FOR LOCAL
GOVERNMENTS
GOMBE,
GOMBE STATE

Muhammad Bappayo Abdulumuni, FCNA
FRC/2022/PRO/ANAN/002/957066

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Gombe, Gombe State
Date: 17/08/2026

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Local Government Councils of Gombe State in the preparation of the accounts.

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Cash Basis IPSAS, *Financial Reporting under the Cash Basis of Accounting* as well as the Financial Memoranda. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on Cash Basis.

b. Revenue

These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Independent Revenue (e.g. Taxes, Licenses, Fees, Fines), Capital Receipts and other revenue sources.

c. Recurrent Expenditure

These are Recurrent Cash Outflows made during the financial year and shall be categorised by Economic classification in the Cash Flow Statement.

d. Capital Expenditure

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 Investing Activities in the Cash Flow Statement.

e. Cash Balances

This includes Cash in Hand, at Bank and Cash Equivalents at the end of the financial year.

17/08/26 SD

2025 BUDGET PERFORMANCE HIGHLIGHTS AND ANALYSIS**INTRODUCTION**

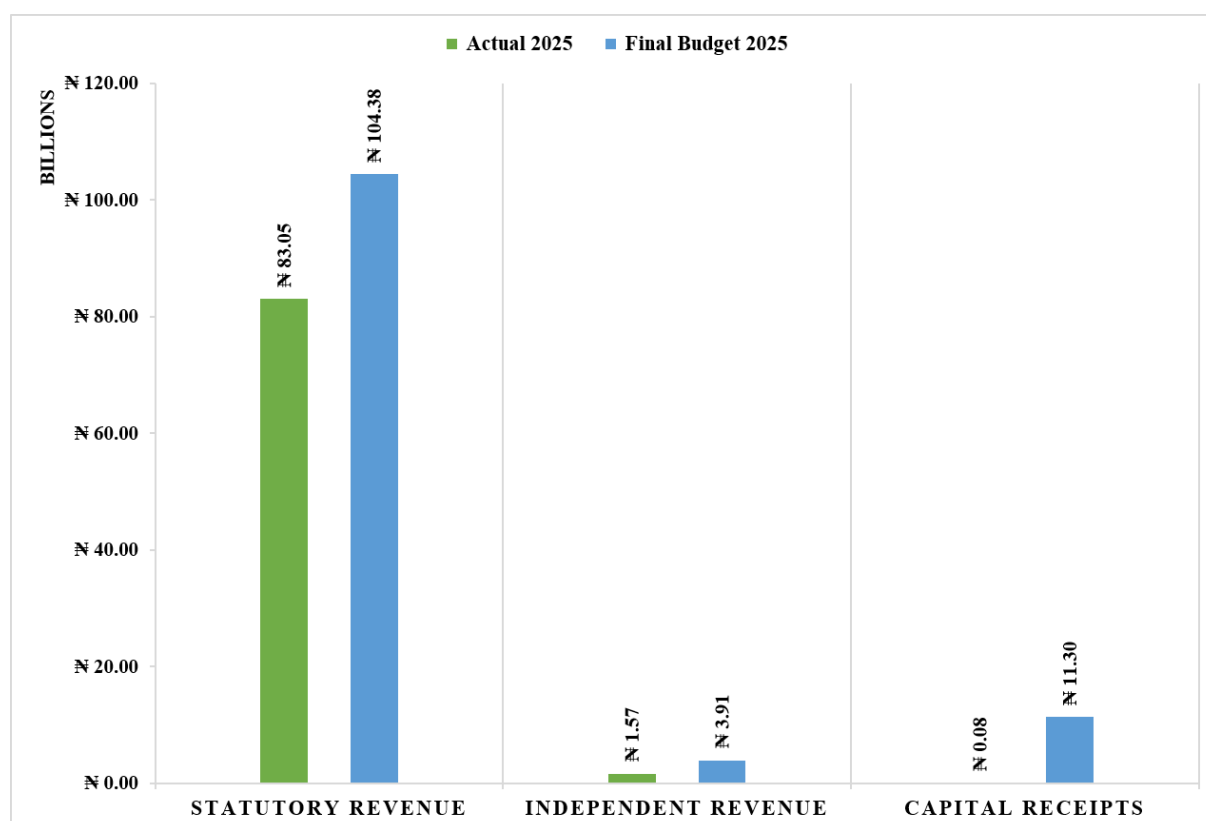
The analysis of the 2025 budget performance of the 11 Local Government Councils in Gombe State provides an objective assessment of the councils' fiscal operations during the year under review. It examines both revenue and expenditure outcomes against approved budgetary provisions, identifying areas of strength as well as structural weaknesses that continue to shape the financial health of the councils. This exercise is central to the constitutional mandate of the Auditor General for Local Governments, which includes evaluating budget credibility, ensuring accountability in the use of public resources, and providing insights to guide future fiscal planning.

The review highlights the councils' heavy reliance on statutory allocations, modest progress in internally generated revenue, and a sustained variance in capital expenditure performance. It also assesses the composition of both recurrent and capital spending to determine whether budgetary priorities are aligned with the developmental needs of the local communities. Particular attention is given to the sustainability of revenue sources, the efficiency of expenditure patterns, and the extent to which fiscal operations reflect transparency and accountability.

The analysis by presenting these findings not only evaluates compliance with budgetary provisions but also underscores the broader implications for service delivery, infrastructure development, and financial sustainability at the grassroots level. It is intended to serve as a critical tool for policymakers, council administrators, and oversight institutions in identifying gaps, strengthening financial management practices, and ensuring that the resources of the 11 Local Government Councils are directed towards achieving tangible improvements in the welfare of the people of Gombe State.

Table 1: Total Revenue Budget Performance

Description	Actual 2025	Final Budget 2025	Budget Performance	% Variance
Revenue	₦	₦	%	%
Statutory Revenue	83,051,473,926.60	104,382,768,000.00	79.56%	20.44%-
Independent Revenue	1,567,544,742.45	3,912,027,000.00	40.07%	59.93%-
Capital Receipts	83,661,912.95	11,295,000,000.00	0.74%	99.26%-
Total Revenue	84,702,680,582.00	119,589,795,000.00	70.83%	29.17%-

**Figure 1: Total Revenue Budget Performance**

The revenue performance for 2025 reflects a mixed outcome across the three main categories, with statutory revenue, independent revenue, and capital receipts showing varying degrees of performance and significant weaknesses in the fiscal operations.

Statutory Revenue stood out as the strongest performer, with ₦83.05 billion collected against a budget of ₦104.38 billion, representing 79.56% performance. Although the council did not fully achieve the budgeted target, statutory revenue remained the dominant source of revenue during the year. This indicates that inflows from the Federation Account, VAT, and other statutory transfers continued to provide the major foundation for the councils' overall revenue position. The relatively high level of statutory inflows demonstrates the councils' continued reliance on centrally allocated resources, which provided stability to their revenue profile. However, the shortfall against the budget also highlights the need for realistic revenue projections and stronger fiscal planning, while continued dependence on statutory allocations

exposes the councils to vulnerabilities arising from fluctuations in centrally distributed revenues.

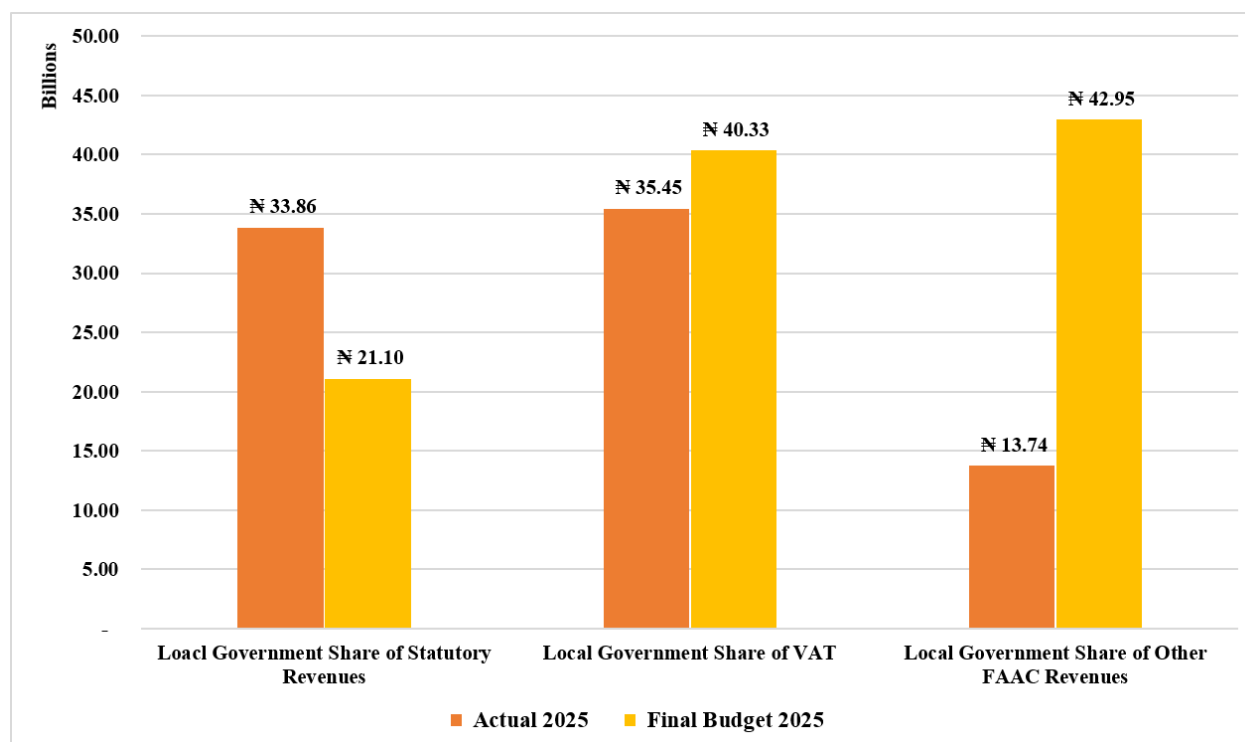
Independent Revenue generated ₦1.57 billion against a budget of ₦3.91 billion, yielding a performance of 40.07%. This significant underperformance highlights persistent challenges in mobilizing internally generated funds such as taxes, fees, rates, licenses, and fines. Weak compliance, poor enforcement mechanisms, and inadequate revenue collection infrastructure likely contributed to the shortfall. The relatively low level of achievement in this category suggests limited fiscal autonomy, leaving the councils overly reliant on statutory transfers. This calls for urgent reforms in local revenue administration, including broadening the revenue base, deploying digital collection systems, and strengthening enforcement mechanisms to improve internally generated revenue and reduce leakages.

Capital Receipts performed the weakest, with only ₦83.66 million realized against a budget of ₦11.30 billion, achieving a mere 0.74% of the target. This extremely low performance reveals serious constraints in accessing anticipated capital inflows such as loans, grants, and other forms of external financing. The inability to mobilize capital receipts significantly undermines the councils' capacity to finance large-scale infrastructure and development projects, which depend heavily on such funding. This points to shortcomings in project planning, grant negotiation, funding mobilization, or creditworthiness that must be urgently addressed if the councils are to deliver meaningful capital development and improve their infrastructure base.

Total Revenue for the year amounted to ₦84.70 billion out of a budgeted ₦119.59 billion, reflecting an overall performance of 70.83%. While this outcome represents a substantial level of revenue realization, it remains below the approved target and is heavily influenced by the relatively strong contribution of statutory revenue, which masked the weaknesses in both independent revenue and capital receipts. The heavy tilt toward statutory inflows underscores a fragile fiscal structure, where internally generated revenue and external project funding remain underdeveloped. Strengthening independent revenue mobilization and improving access to capital receipts will therefore be critical to enhancing the councils' fiscal sustainability and their capacity to finance development activities.

Table 2: Budget Performance of Statutory Revenue Sources

Description	Actual 2025	Final Budget 2025	Budget Performance	% Variance
	₦	₦	%	%
Local Government Share of Statutory Revenues	33,861,143,218.40	21,100,162,000.00	160.48%	60.48% +
Local Government Share of VAT	35,451,159,283.94	40,333,765,000.00	87.89%	12.11% -
Local Government Share of Other FAAC Revenues	13,739,171,424.26	42,948,841,000.00	31.99%	68.01% -
Total Statutory Revenue	83,051,473,926.60	104,382,768,000.00	79.56%	20.44% -

**Figure 2: Budget Performance of Statutory Revenue Sources**

The statutory revenue performance of the 11 Local Government Councils during 2025 presents a mixed picture of strong overperformance in one major revenue source and significant underperformance in others. This imbalance reveals structural vulnerabilities in the composition of statutory revenues, where the councils' fiscal position remains influenced by the varying performance of individual FAAC-related revenue sources.

The Local Government's share of statutory revenues amounted to ₦33.86 billion against a budgeted ₦21.10 billion, representing 160.48% performance. This substantial overperformance indicates that the councils received considerably more than anticipated from their share of general statutory allocations. The favourable outcome may have resulted from higher-than-projected statutory disbursements, improved federation revenue collections, or other favourable developments in the allocation process. While the result strengthened the councils' fiscal position during the year, the significant variance also suggests that the original budget estimates may have been overly conservative. The councils should therefore strengthen

their revenue forecasting processes by using historical trends and more realistic assumptions when preparing future budgets.

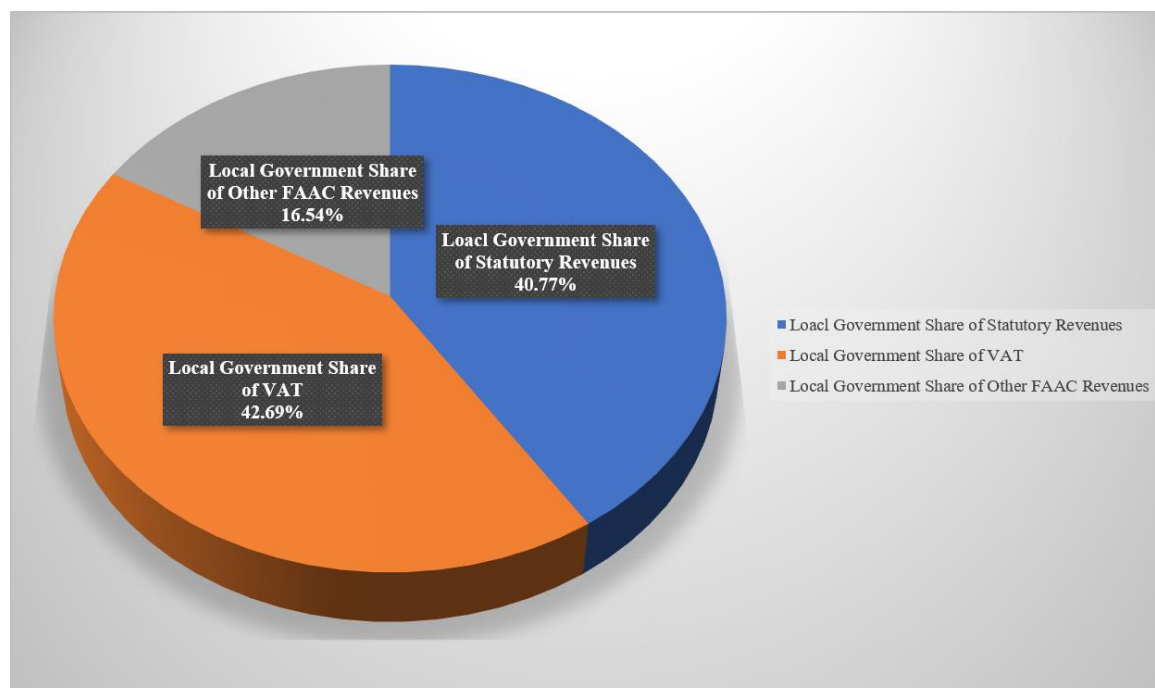
Conversely, the Local Government's share of VAT generated ₦35.45 billion against a budgeted ₦40.33 billion, representing 87.89% performance. Although VAT remained one of the largest contributors to statutory revenue, the 12.11% shortfall indicates that actual receipts fell below expectations. This underperformance may be associated with weaker-than-projected consumption levels, fluctuations in national VAT collections, or broader economic conditions affecting taxable economic activities. The result highlights the sensitivity of VAT inflows to economic conditions and suggests that councils should exercise caution when projecting VAT revenues. Nevertheless, the substantial contribution of VAT demonstrates its continued importance as a major source of statutory income for the councils.

The most significant underperformance was recorded in the Local Government's share of Other FAAC revenues, which amounted to ₦13.74 billion compared to the ₦42.95 billion budgeted, translating into only 31.99% performance. This substantial shortfall suggests that anticipated inflows from other components of FAAC were considerably below expectations, potentially reflecting lower exchange gains, reduced proceeds from certain federation revenue sources, or the absence of other anticipated special FAAC distributions. While the relatively low realization reduced the councils' overall revenue position, it also demonstrates the risks associated with budgeting for highly variable FAAC components. Excessive reliance on uncertain revenue sources can undermine budget credibility and create difficulties in expenditure planning.

Looking forward, it is essential for the councils to improve revenue forecasting by adopting more realistic estimates and carefully assessing the volatility of individual statutory revenue components. Strengthening financial planning and maintaining greater reliance on relatively predictable sources, while simultaneously improving internally generated revenue, will reduce exposure to the risks associated with fluctuations in statutory inflows. The overall statutory revenue performance of 79.56%, representing a 20.44% shortfall against the total budget, further underscores the need for more accurate revenue projections and prudent fiscal planning in subsequent years.

Table 3: Composition of Statutory Revenue Sources (Actual)

Description	Actual 2025	% of Total Statutory Revenue
Revenue	₦	
Local Government Share of Statutory Revenues	33,861,143,218.40	40.77%
Local Government Share of VAT	35,451,159,283.94	42.69%
Local Government Share of Other FAAC Revenues	13,739,171,424.26	16.54%
Total Statutory Revenue	83,051,473,926.60	

**Figure 3: Composition of Statutory Revenue Sources (Actual)**

The actual performance of statutory revenue sources for the 11 Local Government Councils in Gombe State highlights the relative weight of each statutory stream in shaping the councils' fiscal position during **2025**. The distribution reveals a more balanced contribution across the major revenue sources compared with the previous year, although the councils remain substantially dependent on statutory transfers, which signals structural risks for long-term fiscal sustainability.

The Local Government's share of statutory revenues contributed ₦33.86 billion, representing 40.77% of total statutory revenue. This substantial share underscores the important role of general statutory allocations in supporting the councils' overall fiscal position. Unlike the previous year, when this revenue source contributed a relatively modest proportion of total statutory receipts, its stronger contribution in 2025 indicates improved inflows from statutory

allocations. Nevertheless, the significant dependence on this source also highlights the councils' exposure to changes in federal revenue distributions and allocation arrangements. Such dependence may affect the predictability of available resources and suggests that the councils should continue to strengthen their internally generated revenue capacity.

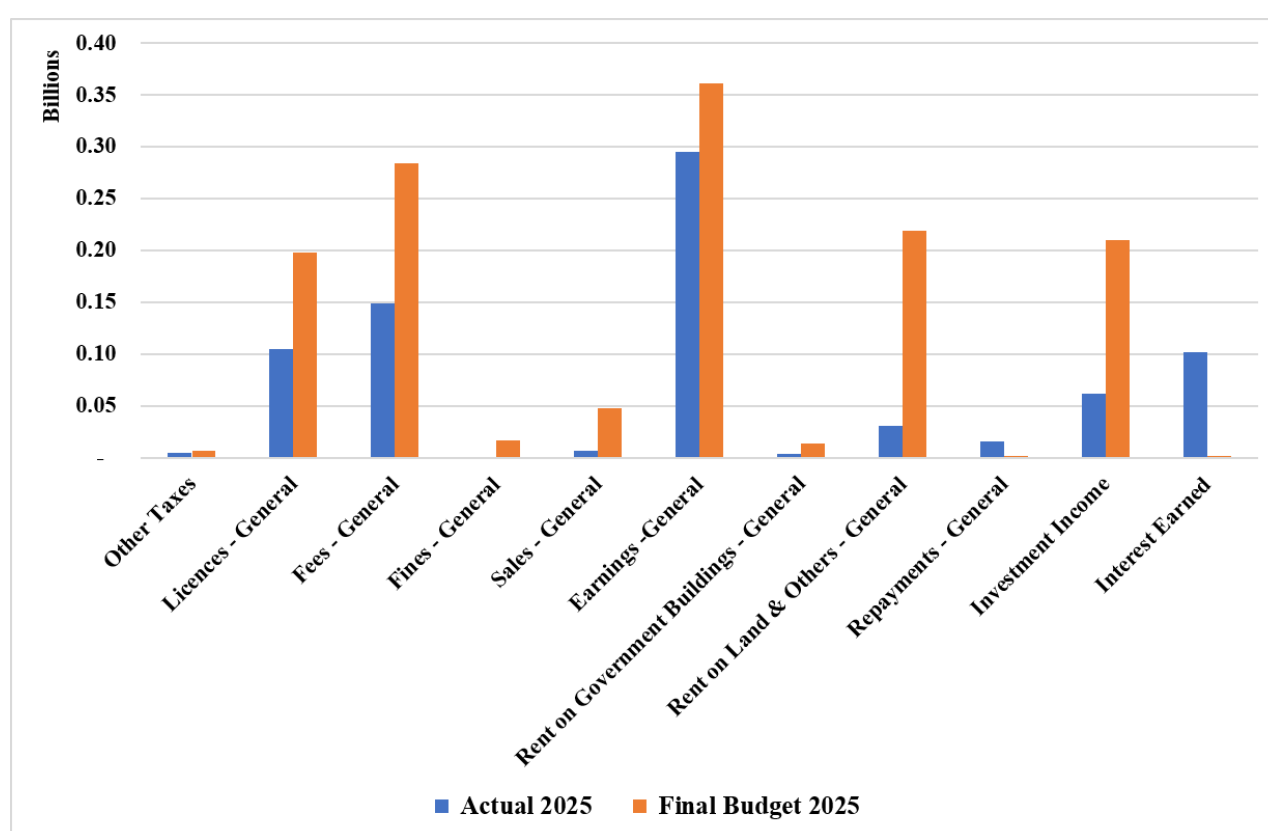
By far the most dominant contributor was the Local Government's share of VAT, which provided ₦35.45 billion, accounting for 42.69% of total statutory revenue. This shows that VAT constituted the largest single source of statutory revenue for the councils during the year, underscoring its critical role in sustaining their finances. While the strong contribution of VAT provided substantial fiscal support during the year, this level of concentration remains a concern. Heavy reliance on VAT exposes the councils to fluctuations in consumption patterns, national economic conditions, and changes in tax administration policies. Any significant decline in VAT collections could therefore have a considerable impact on local government finances.

The Local Government's share of Other FAAC revenues contributed ₦13.74 billion, or 16.54% of total statutory revenue. This contribution reflects the continued importance of supplementary FAAC inflows such as exchange gains, excess revenue distributions, or sector-specific revenues such as minerals. Although the inflow provided an additional source of funding for the councils, its relatively smaller contribution compared with statutory allocations and VAT indicates that it played a less dominant role in the overall revenue structure during 2025. However, the unpredictable nature of such revenues makes them an unstable foundation for budget planning, and overreliance on these components could undermine budget credibility in subsequent years.

Overall, the structure of statutory revenues in 2025 was dominated by VAT and general statutory allocations, which jointly accounted for 83.46% of total statutory inflows, while Other FAAC revenues contributed 16.54%. This distribution, although more balanced across the major sources, still highlights the councils' limited control over their principal revenue streams. To strengthen fiscal resilience, the councils should adopt realistic forecasting for statutory transfers while prioritizing the development of independent revenue streams that they can directly influence and control.

Table 4: Budget Performance of Independent Revenue Sources

Description	Actual 2025	Final Budget 2025	Budget Performance	% Variance
	₦	₦	%	%
Other Taxes	4,682,600.00	6,600,000.00	70.95%	29.05%-
Licences - General	104,498,352.50	198,223,000.00	52.72%	47.28%-
Fees - General	148,709,450.00	284,454,000.00	52.28%	47.72%-
Fines - General	-	16,400,000.00	0.00%	100.00%-
Sales - General	6,967,700.00	47,470,000.00	14.68%	85.32%-
Earnings -General	295,025,919.48	361,660,000.00	81.58%	18.42%-
Rent on Government Buildings - General	3,976,400.00	14,100,000.00	28.20%	71.80%-
Rent on Land & Others - General	31,037,261.41	219,020,000.00	14.17%	85.83%-
Repayments - General	16,060,284.29	2,000,000.00	803.01%	703.01%+
Investment Income	62,370,531.90	210,100,000.00	29.69%	70.31%-
Interest Earned	101,741,713.75	2,000,000.00	5087.09%	4987.09%+
Total Independent Revenue	1,567,544,742.45	3,912,027,000.00	40.07%	59.93%-

**Figure 4: Budget Performance of Independent Revenue Sources**

The independent revenue performance of the 11 Local Governments for 2025 reflects both structural weaknesses and isolated overperformances. With ₦1.57 billion realized against a budget of ₦3.91 billion, the overall performance stood at 40.07%, highlighting the councils' limited ability to mobilize revenues under their direct control. A line-by-line review shows critical deficiencies in key categories, which collectively underline the councils' continued overreliance on statutory transfers.

Other Taxes recorded collections of ₦4.68 million against a budget of ₦6.60 million, achieving 70.95%. Despite being below the budgeted target, this represents a relatively strong performance compared with several other independent revenue lines. The remaining shortfall suggests that there is still room to improve tax identification, assessment, enforcement, and collection. Strengthening administrative structures and ensuring broader compliance could further enhance the contribution of this revenue source.

Licenses contributed ₦104.50 million against a budget of ₦198.22 million, achieving 52.72%. While not on target, this performance demonstrates some progress in revenue mobilization through permits and business licenses (Licenses). However, the councils could further enhance this by expanding the licensing base, strengthening enforcement, and ensuring compliance through digital systems and improved public awareness.

Fees generated ₦148.71 million out of a budgeted ₦284.45 million, achieving 52.28%. This underperformance indicates that the councils did not fully leverage service-related charges such as administrative fees, permits, or user charges. Fees represent a vital area for growth since they are tied directly to services rendered, and enhancing collection efficiency could significantly improve revenue outcomes.

Fines performance was extremely weak, with no collection recorded against a ₦16.40 million budget, representing 0.00%. Such complete non-performance suggests ineffective enforcement of local bylaws and penalties or weaknesses in the mechanisms for assessing and collecting fines. Strengthening local enforcement institutions and plugging leakages in fine collection are critical to improving this category.

Sales amounted to ₦6.97 million, representing only 14.68% of the ₦47.47 million budget. This very low performance reflects significant weaknesses in revenue generation from the sale of government materials or services. While the revenue contribution was minimal, there is scope for improvement, especially if councils modernize their sales processes, properly value assets and goods sold, and strengthen controls over sales proceeds.

Earnings performed relatively better, with ₦295.03 million realized against ₦361.66 million budgeted, yielding 81.58%. This was the highest-performing major conventional independent revenue line, showing the councils' capacity to generate income from service-related operations. However, despite this strong showing, gaps still exist in ensuring efficiency, accountability, and transparency in the collection processes.

Rent on Government Buildings realized ₦3.98 million against ₦14.10 million budgeted, achieving only 28.20%. Similarly, Rent on Land and Others generated ₦31.04 million, representing just 14.17% of the ₦219.02 million budget. These substantial shortfalls suggest weak asset management practices, including underutilization, poor valuation, or inadequate tracking of government-owned properties. Establishing robust property registers, conducting periodic valuation, and enforcing lease agreements could help maximize revenue in these categories.

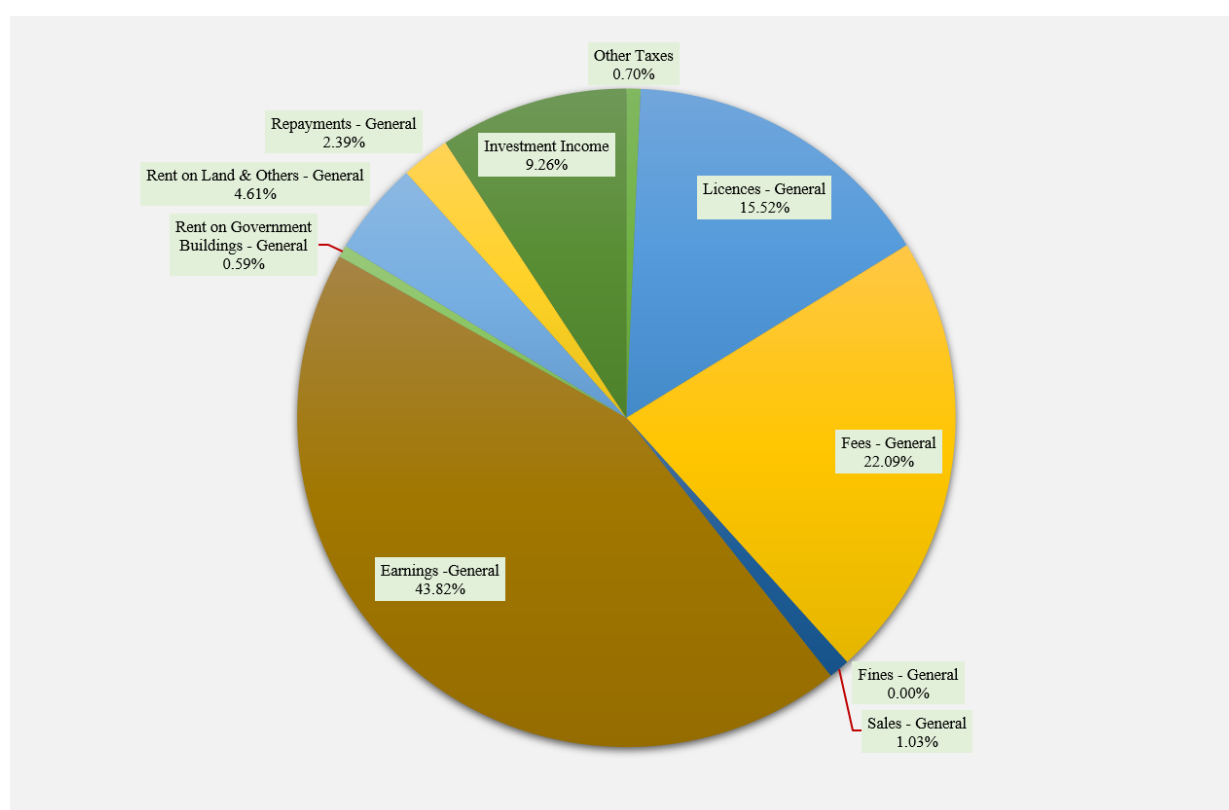
The most striking performance came from Repayments, which generated ₦16.06 million against a budget of ₦2.00 million, achieving an extraordinary 803.01%. This overperformance likely reflects one-off recoveries, possibly of loans, advances, or arrears. While this boost was welcome, it cannot be relied upon as a sustainable revenue source, and its exceptional variance highlights deficiencies in revenue forecasting.

Other lines such as Investment Income achieved ₦62.37 million out of ₦210.10 million budgeted, representing 29.69%, showing significant underperformance that may point to limited or poorly managed investments. Interest Earned, however, recorded ₦101.74 million against a budget of ₦2.00 million, achieving an exceptional 5,087.09%. While this represents a major positive variance, such an outcome appears substantially above the budgeted expectation and may reflect unanticipated interest receipts or inadequate forecasting. This wide variance underscores the need for more realistic projections of investment-related income.

In summary, the councils' independent revenue performance was undermined by weaknesses in core lines such as fines, sales, rents, investment income, licenses and fees, even as categories like earnings, repayments and interest earned showed relative resilience or exceptional performance. To strengthen fiscal autonomy, the councils must institutionalize reforms in tax enforcement, property management, fee collection, and investment management systems while adopting conservative and realistic forecasting methods to avoid significant credibility gaps in their budgeting.

Table 5: Composition of Independent Revenue Sources (Actual)

Description	Actual 2025	% of Total Independent Revenue
Other Taxes	4,682,600.00	0.30%
Licences - General	104,498,352.50	6.67%
Fees - General	148,709,450.00	9.49%
Fines - General	-	0.00%
Sales - General	6,967,700.00	0.44%
Earnings -General	295,025,919.48	18.82%
Rent on Government Buildings - General	3,976,400.00	0.25%
Rent on Land & Others - General	31,037,261.41	1.98%
Repayments - General	16,060,284.29	1.02%
Investment Income	62,370,531.90	3.98%
Total Independent Revenue	1,567,544,742.45	

**Figure 5: Composition of Independent Revenue Sources (Actual)**

The composition of independent revenue for the 11 Local Government Councils during 2025 underscores the councils' narrow and uneven internal revenue base. The structure is largely concentrated in a few categories, particularly earnings, fees, licenses and investment income, while critical lines such as fines, other taxes, and rents on government buildings contributed

very little. This profile highlights both opportunities and vulnerabilities in the councils' fiscal autonomy.

Earnings provided the largest share among the revenue categories presented, contributing ₦295.03 million or 18.82% of total independent revenue. This dominance suggests that service-related operations and charges remain an important component of the councils' independent revenue generation. While this demonstrates some capacity for internal revenue mobilization, the relatively low proportion of total revenue also indicates considerable room for expansion. The councils' reliance on earnings as their leading identifiable revenue source underscores the need to strengthen collection efficiency and diversify the revenue base to reduce the risk associated with fluctuations in service-related income.

Fees contributed ₦148.71 million, or 9.49% of total collections. This highlights the fiscal importance of service-related charges in local revenue mobilization. However, the contribution remains relatively modest considering the range of administrative and public services provided by local governments. A stronger framework for assessment, collection, monitoring and enforcement could significantly expand this revenue source and improve the councils' capacity to finance local services from internally generated resources.

Licenses and Investment Income contributed ₦104.50 million (6.67%) and ₦62.37 million (3.98%) respectively. Together, these categories accounted for over one-tenth of total independent revenue, demonstrating the importance of regulatory charges and investment-related returns to the councils' finances. Yet, the absolute contributions remain relatively low, suggesting underutilization of both the licensing base and available investment opportunities. Improved enforcement, digitalized licensing systems, stronger investment management and better monitoring of revenue-generating assets could yield significantly higher returns.

Rent on Land and Others yielded ₦31.04 million, representing 1.98% of the total. This outcome reflects the limited contribution of land-related charges to the councils' overall independent revenue. Given the land and property resources available to local governments, the low contribution points to potential weaknesses in property identification, valuation, billing and collection. Strengthening property registers, conducting periodic valuations and enforcing tenancy and lease agreements could substantially improve revenue from this category.

Other categories performed marginally. Repayments brought in ₦16.06 million (1.02%), reflecting recoveries during the year, although such inflows are generally irregular and cannot be relied upon as a sustainable long-term source. Sales generated only ₦6.97 million (0.44%),

indicating limited revenue from government goods and service transactions. Rent on Government Buildings contributed ₦3.98 million (0.25%), pointing to possible weaknesses in the management and monetization of government-owned properties. These categories therefore require stronger monitoring and more effective asset and revenue management practices.

At the lowest end, Other Taxes contributed ₦4.68 million (0.30%), while Fines yielded no revenue, representing 0.00% of total independent revenue. The negligible performance of these categories underscores major inefficiencies in tax administration and enforcement of local laws. Other taxes and fines can provide relatively sustainable sources of local revenue when properly administered, and their weak performance reflects both administrative limitations and missed opportunities for strengthening fiscal self-reliance.

Overall, the composition of independent revenue in 2025 demonstrates that the identifiable revenue base is concentrated largely in earnings, fees, licenses and investment income, while critical sources such as fines, other taxes and government property rents remain significantly underutilized. This concentration makes the councils' revenue structure fragile and limits their capacity to finance expenditures independently. To achieve greater fiscal resilience, it is imperative that the councils expand and modernize revenue administration, strengthen enforcement mechanisms for taxes, fines, rents and charges, improve the management of government assets and investments, and ensure that all revenue sources are comprehensively captured and accurately reflected in the budget and financial reporting process.

Table 6: Total Expenditure Budget Performance

Description	Actual 2025	Final Budget 2025	Budget Performance	% Variance
Expenditure	₦	₦	%	%
Recurrent Expenditure	27,743,305,154.28	83,870,017,704.00	33.08%	66.92%+
Capital Expenditure	39,720,046,202.58	66,448,700,000.00	59.78%	40.22%+
Total Expenditure	67,463,351,356.86	150,318,717,704.00	44.88%	55.12%+

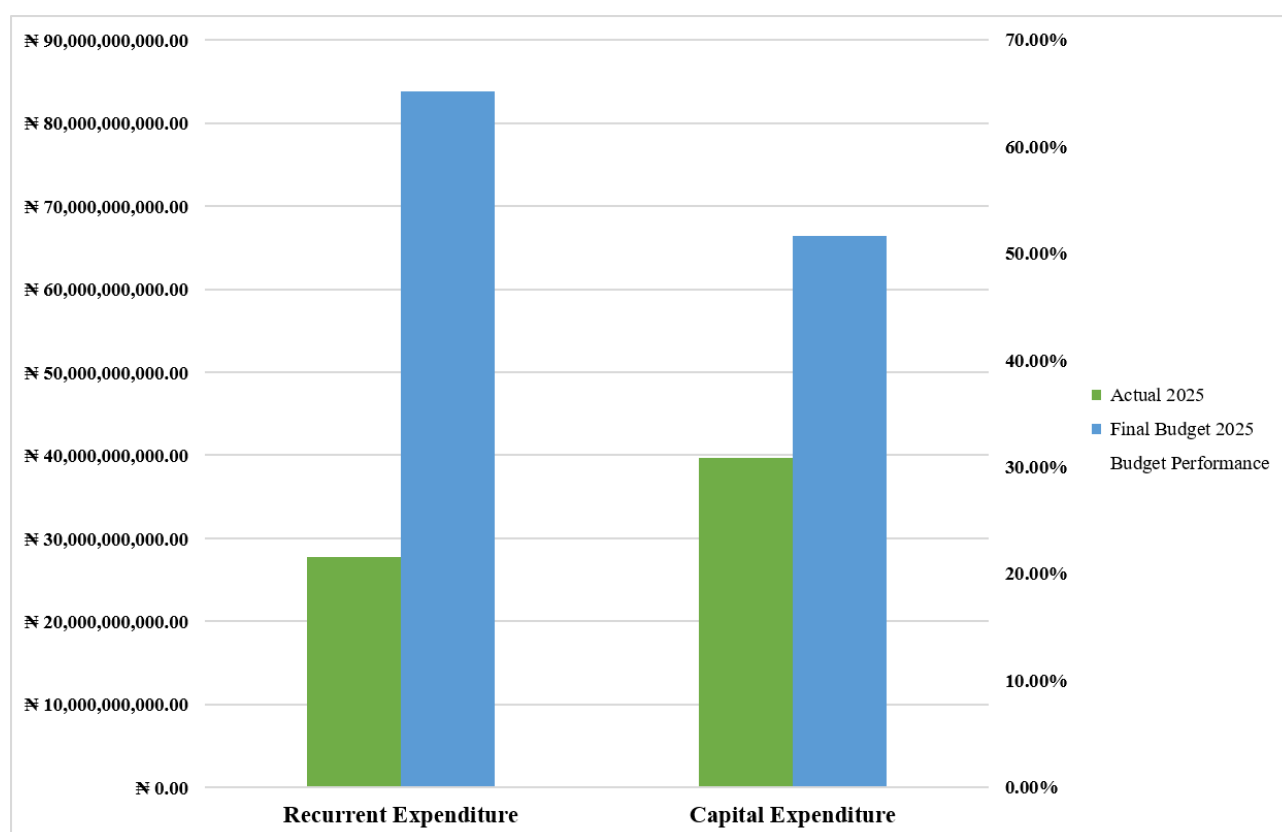


Figure 6: Total Expenditure Budget Performance

The expenditure performance of the 11 Local Government Councils for 2025 reflects a significant shortfall in budget execution, with total expenditure amounting to ₦67.46 billion against a final budget of ₦150.32 billion, translating to 44.88% performance. This outcome demonstrates that the councils were unable to fully implement their planned expenditure program, raising questions about their absorptive capacity, prioritization of spending, and effectiveness in executing both recurrent and capital budgets.

Recurrent Expenditure amounted to ₦27.74 billion, representing 33.08% of the budgeted ₦83.87 billion. This relatively low performance indicates that the councils were unable to substantially meet their planned operational obligations, such as personnel costs, overheads, and debt servicing. It may reflect constraints in revenue realization, cash flow limitations, or delays in the implementation of planned recurrent activities. While lower spending could partly reflect cost-control measures, the substantial shortfall raises concerns about the councils' ability to sustain day-to-day governance and administrative functions effectively.

Capital Expenditure, in contrast, performed relatively better, although it still fell substantially below the approved budget. The councils spent ₦39.72 billion out of the ₦66.45 billion budgeted, representing 59.78% performance. This comparatively stronger execution suggests

greater attention to developmental and infrastructure-related activities during the period. However, the remaining gap indicates that a significant proportion of planned capital projects was not implemented, possibly due to delays in procurement, funding constraints, project execution challenges, or unrealistic budget projections. Continued underperformance in capital expenditure could limit the councils' capacity to provide infrastructure and other long-term public goods.

Taken together, the total expenditure performance underscores a significant imbalance in budget implementation, although unlike the previous year, capital expenditure recorded stronger execution than recurrent expenditure. While capital spending achieved nearly 60% of its budget, recurrent expenditure achieved only about one-third of its planned allocation, indicating possible weaknesses in the councils' ability to finance routine administrative and operational obligations. The overall expenditure performance of 44.88% nevertheless points to substantial unimplemented budgetary commitments, with implications for service delivery and the councils' ability to achieve their planned development objectives.

To address these weaknesses, the councils must strengthen expenditure planning, improve revenue forecasting and collection, and ensure timely availability of funds for both recurrent and capital activities. Procurement and project implementation processes should also be streamlined to minimize delays and improve budget absorption. At the same time, budget forecasts should be made more realistic, aligning expenditure plans with actual revenue capacity and expected cash flows. Without corrective action, the persistent gap between approved budgets and actual expenditure will continue to undermine effective budget implementation and constrain the councils' capacity to deliver meaningful services and sustainable development.

Table 7: Budget Performance of Recurrent Expenditure

Description	Actual 2025	Final Budget 2025	Budget Performance	% Variance
	₦	₦	%	%
Personnel Cost	7,049,616,092.17	38,054,578,280.00	18.53%	81.47%+
Overhead and Other Recurrent Cost	19,756,585,314.53	42,203,939,424.00	46.81%	53.19%+
Public Debt Charges	937,103,747.58	3,611,500,000.00	25.95%	74.05%+
Total Recurrent Expenditure	27,743,305,154.28	83,870,017,704.00	33.08%	66.92%+

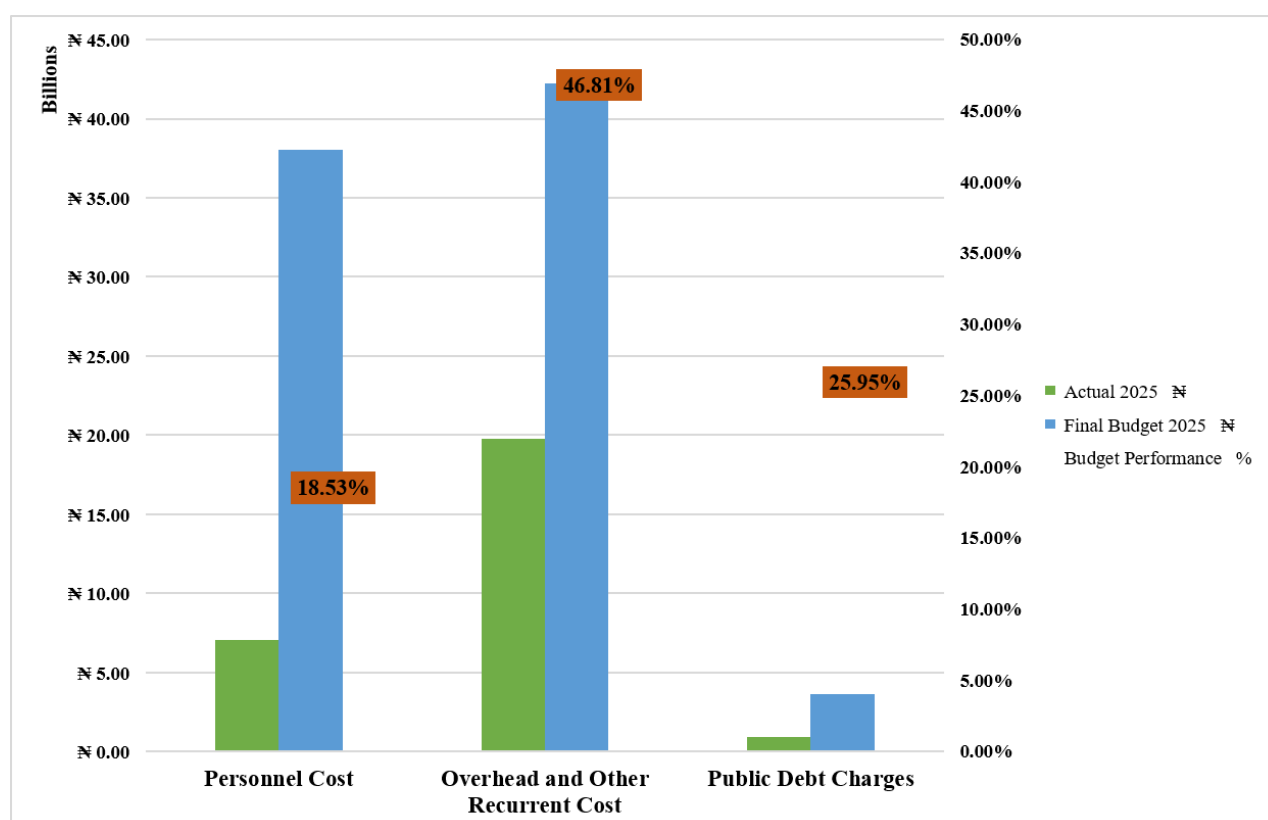


Figure 7: Budget Performance of Recurrent Expenditure

The recurrent expenditure performance of the 11 Local Government Councils for 2025 reflects a relatively low level of execution across all its key components. With ₦27.74 billion spent out of a ₦83.87 billion budget, the councils achieved only 33.08% performance overall. This outcome demonstrates a substantial shortfall in the implementation of recurrent obligations, with particularly weak execution of personnel costs, moderate performance in overheads and other recurrent costs, and relatively low spending on public debt charges.

Personnel Costs consumed ₦7.05 billion, representing only 18.53% of the ₦38.05 billion budget. This low rate of performance indicates that the councils utilized less than one-fifth of the resources budgeted for staff-related obligations. Such significant under-execution may reflect constraints in revenue realization, delays in the release of funds, or differences between projected and actual personnel expenditure. While lower personnel spending may provide some temporary fiscal relief, the substantial gap raises concerns about the councils' ability to adequately meet payroll obligations and sustain effective government operations. It also suggests the need for more realistic personnel budget projections and closer alignment between approved allocations and actual financial capacity.

Overhead and Other Recurrent Costs accounted for ₦19.76 billion out of ₦42.20 billion budgeted, yielding 46.81% performance. This represents the strongest performance among the three recurrent expenditure components, although less than half of the approved allocation was utilized. The result indicates that operational and administrative costs, such as utilities, supplies, and routine maintenance, were only partially funded. The underperformance could be attributed to revenue and cash-flow constraints, cost-control measures, or delays in implementing planned activities. While restraint in overhead spending may appear fiscally prudent, inadequate provision of operational funds can compromise service delivery, as departments may lack the resources required to perform their functions effectively. The councils must therefore strike a balance between expenditure control and the need to adequately fund critical operational inputs.

Public Debt Charges recorded a performance of 25.95%, with only ₦937.10 million spent out of the ₦3.61 billion budgeted. This relatively low execution suggests that the councils incurred substantially lower debt-related obligations than anticipated or that planned debt servicing was not fully undertaken during the year. The reduced expenditure on public debt charges provides some temporary fiscal relief for the councils; however, the significant variance of 74.05% warrants further examination to determine whether it arose from lower-than-expected debt obligations, delayed payments, restructuring arrangements, or other financing considerations.

Table 8: Composition of Recurrent Expenditure (Actual)

Description	Actual 2025	% of Total Recurrent Expenditure
	₦	%
Personnel Cost	7,049,616,092.17	25.41%
Overhead and Other Recurrent Cost	19,756,585,314.53	71.21%
Public Debt Charges	937,103,747.58	3.38%
Total Recurrent Expenditure	27,743,305,154.28	

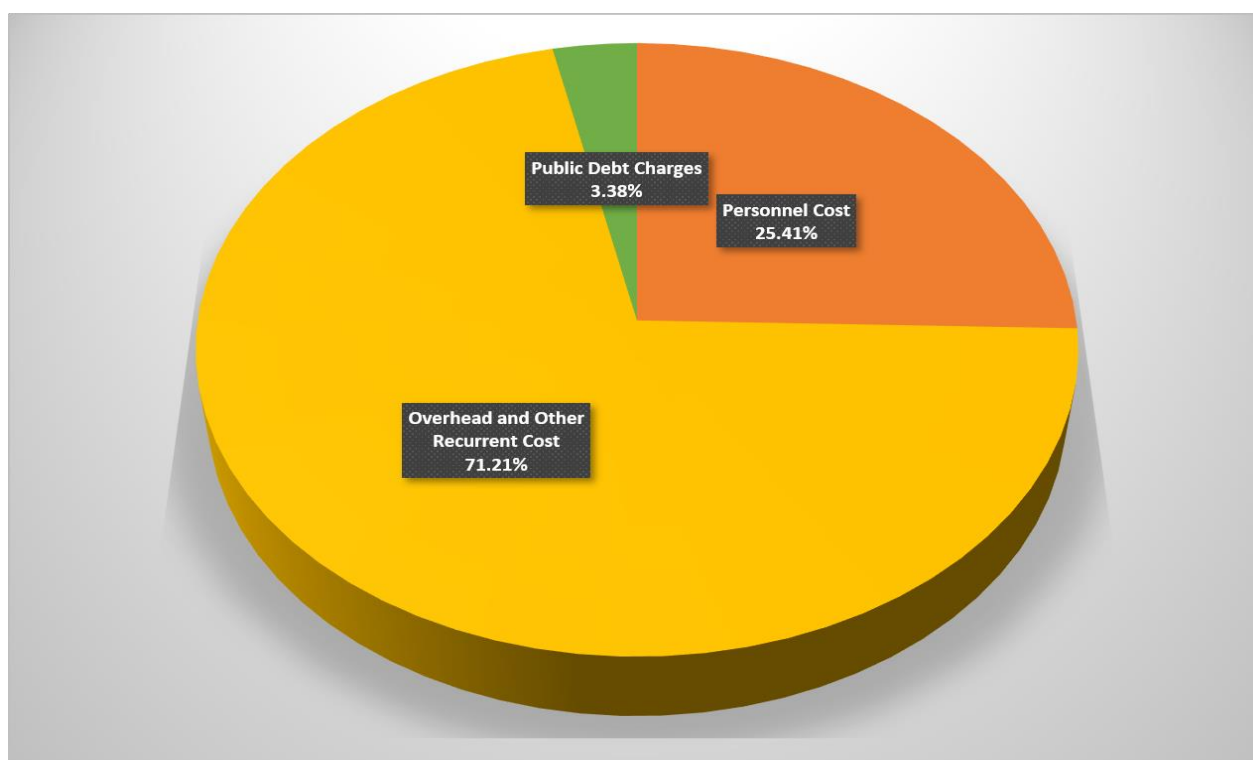


Figure 8: Composition of Recurrent Expenditure (Actual)

The actual composition of recurrent expenditure for the 11 Local Government Councils in the State during 2025 reflects the councils' spending priorities and reveals the underlying structure of their fiscal commitments. With total recurrent spending of ₦27.74 billion, the distribution across personnel, overhead, and debt charges shows a system heavily weighted towards operational costs, with a relatively limited contribution of debt obligations to total expenditure.

Personnel Costs accounted for ₦7.05 billion, representing 25.41% of total recurrent expenditure. This share indicates that about one-quarter of the councils' recurrent resources were devoted to salaries, wages, and related staff benefits. While prioritizing personnel spending is crucial for maintaining staff morale and ensuring continuity of governance, the relatively low proportion compared with other recurrent components may suggest that personnel obligations did not constitute the dominant pressure on recurrent resources in 2025. Nevertheless, adequate funding of the workforce remains essential for effective administration and service delivery. The challenge therefore lies in ensuring that expenditure on personnel is matched by improved efficiency and productivity, so that the resources committed to the wage bill translate into tangible improvements in public service delivery.

Overhead and Other Recurrent Costs consumed ₦19.76 billion, accounting for 71.21% of total recurrent expenditure. This makes it by far the largest component of recurrent spending. The

heavy concentration of expenditure on overheads suggests that substantial resources were devoted to operational inputs such as utilities, office supplies, maintenance, and other administrative activities. While these expenditures are necessary for keeping government operations functional, their dominance raises concerns about efficiency, cost management, and value for money. Without proper expenditure controls, overhead costs can become inflated or prone to leakages, diverting resources from more impactful uses. It is therefore important for the councils to strengthen expenditure controls, adopt cost-saving measures, and ensure that overhead spending directly supports effective service delivery.

Public Debt Charges were relatively modest at ₦937.10 million, representing 3.38% of total recurrent expenditure. This share indicates that debt servicing placed comparatively limited pressure on the councils' recurrent finances in 2025. While this appears to be a positive outcome, it could also mask underlying risks if some debt obligations were deferred, restructured, or remained unpaid. It is therefore essential to establish whether the relatively low debt charge reflects genuine debt sustainability or simply the postponement of repayments. Prudent debt management remains critical to preventing the accumulation of arrears that could place greater pressure on future budgets.

Table 9: Capital Expenditure Budget Performance

Description	Actual 2025	Final Budget 2025	Budget Performance	% Variance
	₦	₦	%	%
Purchase of Fixed Assets	6,922,600,343.96	8,927,700,000.00	77.54%	22.46%+
Construction/Provision of Fixed Assets	24,118,519,793.65	45,082,000,000.00	53.50%	46.50%+
Rehabilitation/Repairs of Fixed Assets	5,774,002,491.46	8,221,500,000.00	70.23%	29.77%+
Preservation of the Environment	1,537,588,173.07	1,663,000,000.00	92.46%	7.54%+
Acquisition of Non Tangible Assets	1,367,335,400.44	2,554,500,000.00	53.53%	46.47%+
Total Recurrent Expenditure	39,720,046,202.58	66,448,700,000.00	59.78%	40.22%+

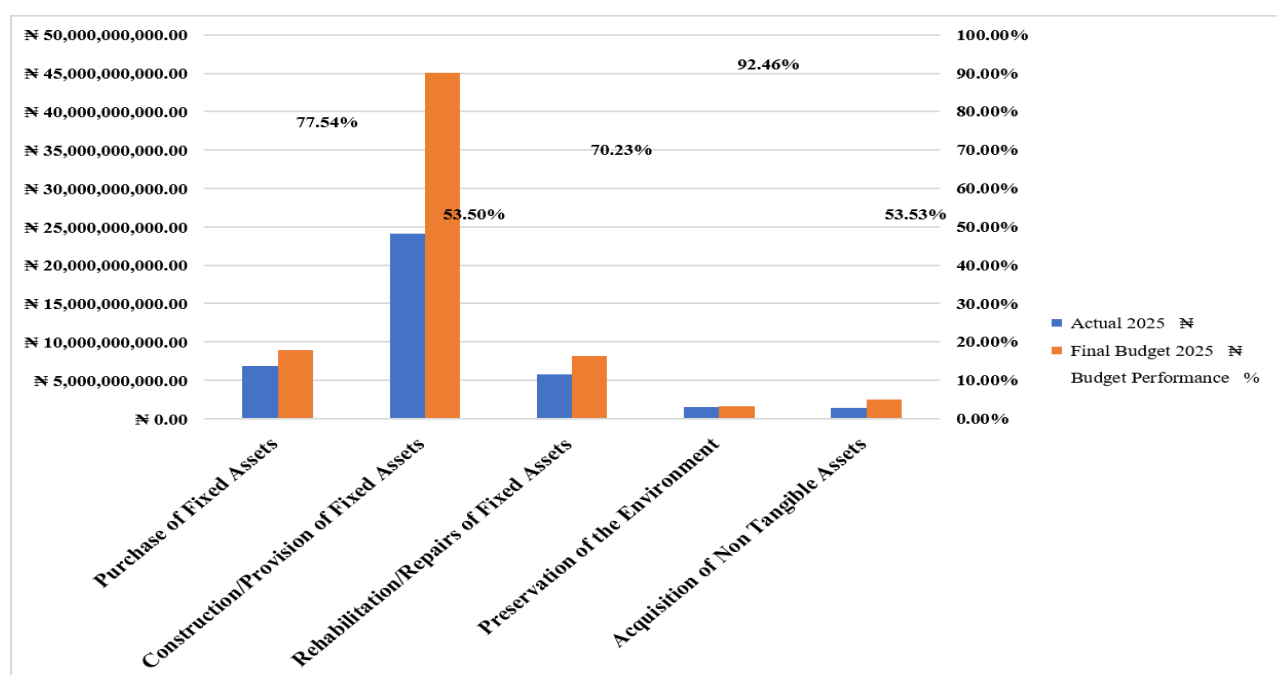


Figure 9: Capital Expenditure Budget Performance

The capital expenditure performance of the 11 Local Government Councils during 2025 reveals a moderate level of execution of developmental spending, with ₦39.72 billion expended against a budget of ₦66.45 billion, yielding an overall performance of 59.78%. This level of execution reflects a considerable improvement in the implementation of capital spending, although a substantial proportion of the approved capital budget remained unutilized. A closer look at the line items reveals varying levels of performance across the different categories, with particularly strong execution in environmental preservation and the acquisition of fixed assets, while other categories performed below expectations.

Purchase of Fixed Assets recorded actual spending of ₦6.92 billion against ₦8.93 billion budgeted, representing 77.54% performance. This indicates that plans to acquire new assets such as vehicles, equipment, and office infrastructure were substantially implemented. The relatively strong performance suggests improved procurement execution and availability of funds for asset acquisition. Such spending enhances the councils' administrative capacity and provides assets necessary for improving operational efficiency and service delivery. However, the remaining gap of 22.46% indicates that some planned acquisitions were not fully implemented during the year.

Construction and Provision of Fixed Assets, the largest component of the capital budget, saw ₦24.12 billion spent out of ₦45.08 billion, achieving 53.50% performance. While this represents the largest absolute expenditure among the capital lines, it remains significantly

below the approved allocation. This suggests that although several infrastructure projects were undertaken, the scale of implementation fell considerably short of what was envisaged. The shortfall likely limited the councils' ability to fully expand and improve facilities such as schools, health centres, markets, and rural roads, which are critical for local development.

Rehabilitation and Repairs of Fixed Assets amounted to ₦5.77 billion against ₦8.22 billion budgeted, translating into 70.23% performance. This relatively strong outturn indicates that significant attention was given to maintaining and improving existing public facilities, including roads, offices, and community infrastructure. The level of execution suggests that the councils recognized the importance of preserving existing assets and preventing further deterioration. However, the remaining expenditure gap indicates that some planned rehabilitation and repair activities were not fully implemented during the year.

Preservation of the Environment performed particularly strongly, with ₦1.54 billion spent against ₦1.66 billion budgeted, representing 92.46% performance. This high level of execution suggests that environmental management activities such as waste disposal, sanitation projects, drainage, and erosion control received substantial attention during the year. Given the importance of environmental conditions to public health and community welfare, the strong performance represents a positive development and indicates a relatively high level of commitment to environmental sustainability.

Similarly, Acquisition of Non-Tangible Assets budgeted at ₦2.55 billion recorded ₦1.37 billion in actual spending, or 53.53% performance. This moderate level of execution indicates that some investments were made in intellectual property, software systems, and other non-physical assets that could enhance administrative efficiency and modernization. In an era where digital transformation is increasingly important for improving governance, the level of spending represents progress, although the significant unutilized balance suggests that opportunities remain to expand investments in technology and other intangible assets.

In aggregate, the councils' capital expenditure pattern demonstrates a moderate level of budget implementation, with 59.78% of the approved capital budget utilized. Although construction and provision of fixed assets absorbed the largest share of expenditure, substantial resources were also committed to asset acquisition, rehabilitation, and environmental preservation. Nevertheless, the inability to implement about 40.22% of the capital budget raises concerns

about the councils' absorptive capacity and the effectiveness of project planning and implementation systems.

To address these weaknesses, it is imperative that the councils strengthen project planning, align capital budgets with realistic funding expectations, and streamline procurement processes to reduce delays. Greater emphasis should also be placed on completing major infrastructure projects and expanding investments in environmental preservation and digital modernization. Without deliberate action, the persistent gap between approved capital budgets and actual expenditure will continue to limit the councils' ability to fully deliver critical infrastructure and improve the welfare of their citizens.

Table 10: Composition of Capital Expenditure (Actual)

Description	Actual 2025	% of Total Capital Expenditure
	₦	%
Purchase of Fixed Assets	6,922,600,343.96	17.43%
Construction/Provision of Fixed Assets	24,118,519,793.65	60.72%
Rehabilitation/Repairs of Fixed Assets	5,774,002,491.46	14.54%
Preservation of the Environment	1,537,588,173.07	3.87%
Acquisition of Non Tangible Assets	1,367,335,400.44	3.44%
Total Recurrent Expenditure	39,720,046,202.58	

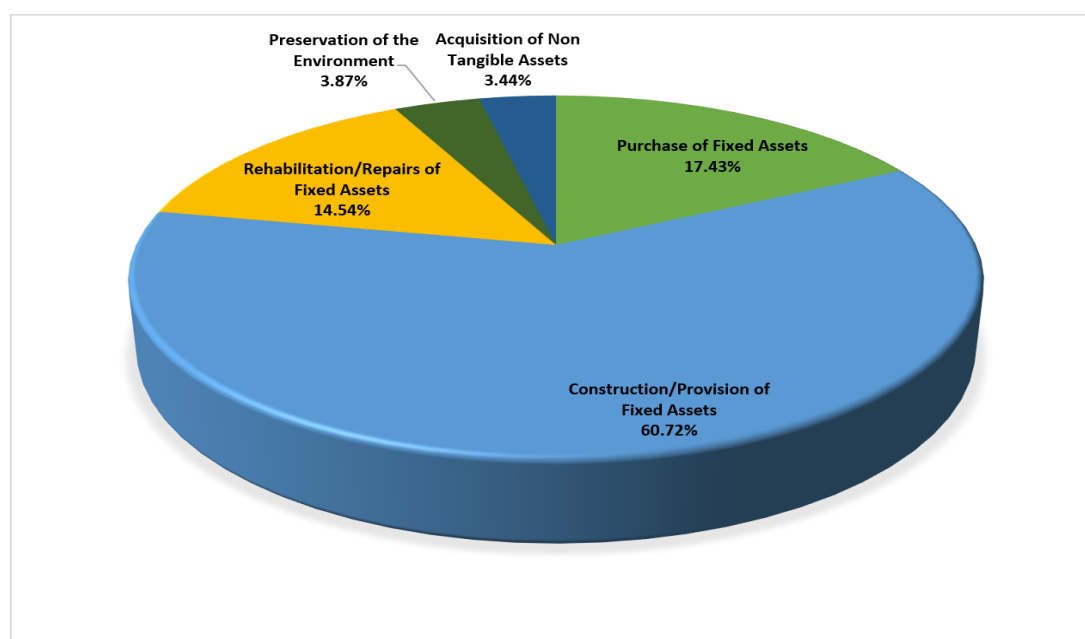


Figure 10: Composition of Capital Expenditure (Actual)

The composition of actual capital expenditure for the 11 Local Government Councils in the State during 2025 highlights the structural orientation of developmental spending. Out of the ₦39.72 billion expended, the pattern reveals a significant concentration on construction-related projects, alongside notable allocations to asset acquisition and rehabilitation, with comparatively smaller allocations to environmental management and intangible investments. This distribution provides important insights into the councils' strategic approach to capital development.

Construction and Provision of Fixed Assets dominated the capital expenditure, absorbing ₦24.12 billion, which accounted for 60.73% of total capital expenditure. This substantial concentration reflects a strong focus on infrastructure projects such as roads, markets, schools, health centres, and other public facilities. While such projects are critical for improving local service delivery and expanding infrastructure, the continued dominance of new construction also creates sustainability considerations. Without complementary investments in maintenance, asset replacement, and environmental management, newly constructed infrastructure may deteriorate over time, undermining the long-term value of these investments.

Purchase of Fixed Assets accounted for ₦6.92 billion, representing 17.42% of capital expenditure. This relatively significant share indicates that considerable resources were devoted to acquiring essential equipment, vehicles, and other administrative infrastructure. Such assets are vital for supporting service delivery, mobility, and the efficiency of local government operations. The level of investment therefore represents a positive indication of attention to strengthening the councils' operational capacity, although it remains important to ensure that asset acquisitions are properly planned, utilized, and maintained to achieve value for money.

Rehabilitation and Repairs of Fixed Assets received ₦5.77 billion, representing 14.53% of capital spending. This indicates that meaningful attention was given to maintaining and restoring existing public facilities, although the share remains considerably lower than that devoted to new construction. Given the importance of keeping public assets functional and cost-effective throughout their lifecycle, continued investment in rehabilitation is essential. Failure to undertake timely repairs could lead to asset deterioration and significantly higher replacement costs in the future, thereby placing additional pressure on already limited resources.

Preservation of the Environment attracted ₦1.54 billion, representing 3.88% of capital expenditure. This level of spending indicates some attention to environmental initiatives such as waste management, sanitation, drainage, and erosion control, although the share remains relatively small compared with construction and asset acquisition. Given the environmental challenges affecting communities in Gombe State, greater attention to environmental management would strengthen public health, improve living conditions, and support sustainable local development.

Finally, Acquisition of Non-Tangible Assets amounted to ₦1.37 billion, or 3.45% of capital expenditure. This demonstrates that some resources were invested in software systems, digital platforms, and other intellectual assets that could modernize governance and improve administrative efficiency. Although the share is relatively small, the investment represents an opportunity to advance digital transformation within local government administration. In the context of increasing reliance on technology for public-sector efficiency, transparency, and accountability, greater investment in this area could further strengthen service delivery.

In conclusion, the composition of capital expenditure in 2025 shows a significant bias toward construction and provision of fixed assets, which accounted for more than three-fifths of total capital spending. This was followed by investments in the purchase of fixed assets and rehabilitation and repairs, while environmental preservation and acquisition of non-tangible assets received relatively smaller shares. The pattern indicates a continued emphasis on physical infrastructure, but also demonstrates some diversification of capital spending compared with a structure overwhelmingly dominated by construction.

Table 11: Year-on-Year Total Revenue Comparison

Description	Actual 2025	Actual 2024	YOY %
	₦	₦	%
Statutory Revenue	83,051,473,926.60	52,916,614,116.03	57%
Independent Revenue	1,567,544,742.45	1,651,996,164.29	-5%
Capital Receipts	83,661,912.95	90,894,173.12	-8%
Total Current Year Receipts	84,702,680,582.00	54,659,504,453.44	55%

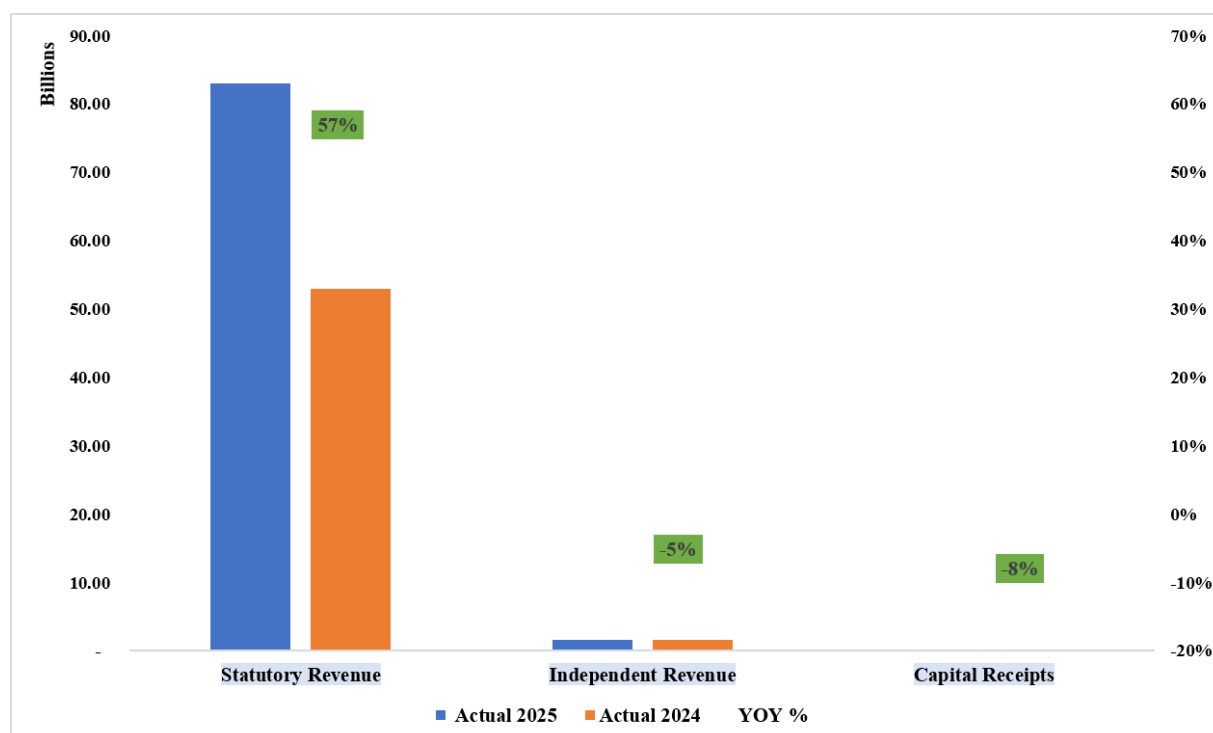


Figure 11: Year-on-Year Total Revenue Comparison

The year-on-year comparison of total revenue for the 11 Local Government Councils in Gombe State reveals a remarkable 55% increase in overall receipts, rising from ₦54.66 billion in 2024 to ₦84.70 billion in 2025. This expansion was overwhelmingly driven by the substantial increase in statutory revenue, while independent revenue and capital receipts recorded declines during the period. The pattern points to a significantly stronger fiscal position in 2025, but one that remains heavily dependent on statutory allocations and therefore vulnerable to changes in federal revenue distribution.

Statutory Revenue grew significantly from ₦52.92 billion in 2024 to ₦83.05 billion in 2025, marking a 57% increase. This robust growth demonstrates the councils' continued dependence on federally distributed allocations as their primary funding source. The increase represents the dominant driver of the overall revenue expansion during the year and may reflect stronger statutory transfers arising from improved federally collected revenues, including oil-related receipts, Value Added Tax (VAT), and other distributable revenues. While positive, the councils' heavy reliance on statutory revenue exposes them to risks from macroeconomic volatility and policy shifts at the federal level, making diversification imperative.

Independent Revenue recorded a decline, falling by 5% from ₦1.65 billion in 2024 to ₦1.57 billion in 2025. This decrease, though relatively modest in absolute terms, indicates a setback

in the councils’ efforts to strengthen their internally generated revenue (IGR) base. The quantum of independent revenue remains insignificant compared to statutory inflows, contributing less than 2% of total receipts. This underscores the continuing challenge of fiscal autonomy and highlights the urgent need for the councils to deepen efforts in mobilizing sustainable internal revenue sources such as personal taxes, fees, levies, and land-based charges.

The Capital Receipts category also declined from ₦90.89 million in 2024 to ₦83.66 million in 2025, representing an 8% reduction. While the decline was relatively small in absolute terms, it indicates that the councils received fewer capital-related inflows during the year. Capital receipts are often irregular and dependent on external financing arrangements such as grants, loans, or asset sales. The reduction therefore reinforces the need for the councils to avoid relying on such receipts as a stable source of financing. Where available, capital receipts should be strategically channeled into productive capital projects that deliver long-term value rather than being absorbed into recurrent spending.

Overall, the year-on-year analysis demonstrates that the councils achieved significant revenue expansion in 2025, primarily driven by the 57% growth in statutory allocations. However, the decline in both independent revenue and capital receipts underscores the continued fragility of the councils’ own-source and non-statutory revenue base. For long-term fiscal sustainability, the councils must reduce their dependence on statutory inflows by strengthening IGR systems, modernizing revenue administration, improving compliance, and leveraging property and service-related revenue sources. Without this shift, future revenue performance will remain highly vulnerable to external fiscal developments beyond the councils’ direct control.

Table 12: Year-on-Year Total Expenditure Comparison

Description	Actual 2025	Actual 2024	YOY %
	₦	₦	%
Recurrent Expenditure	27,743,305,154.28	21,273,728,312.54	30%
Capital Expenditure	39,720,046,202.58	8,178,459,033.05	386%
Total Expenditure	67,463,351,356.86	29,452,187,345.59	129%

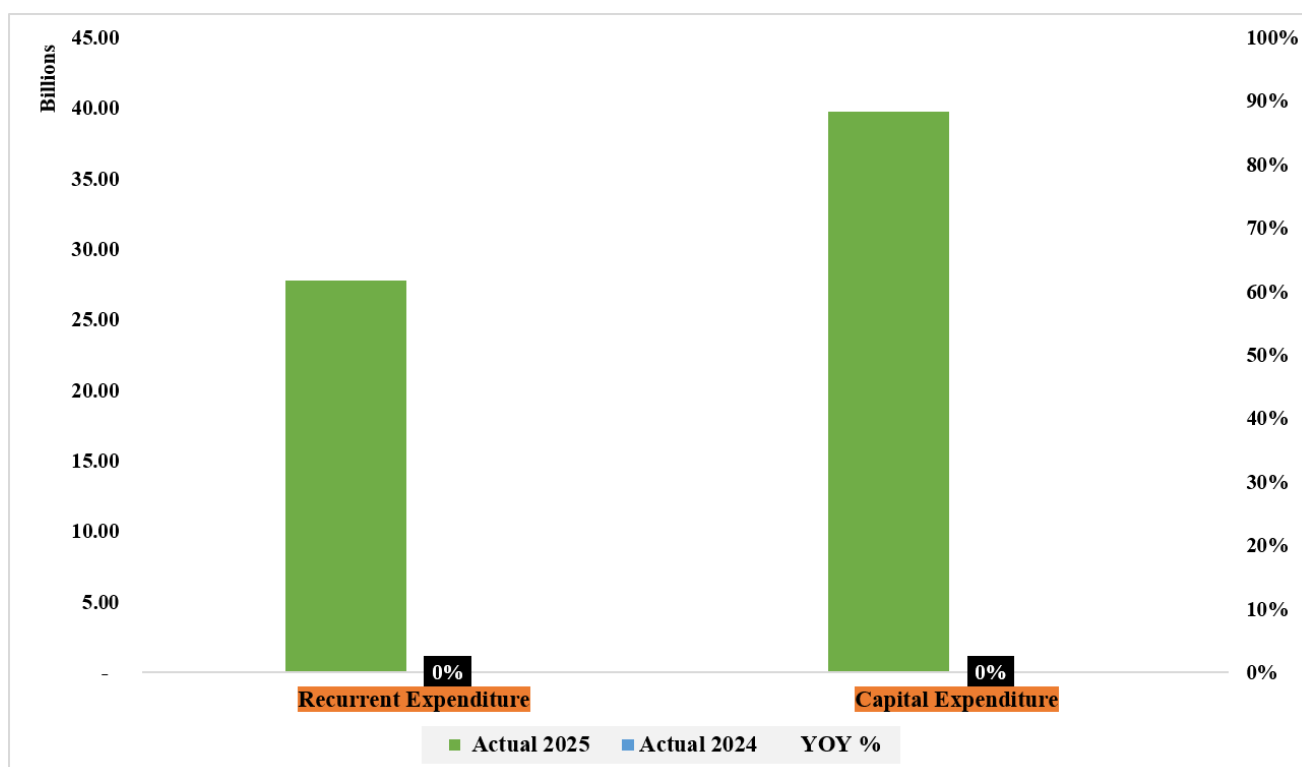


Figure 12: Year-on-Year Total Expenditure Comparison

The expenditure profile of the 11 Local Government Councils recorded substantial growth in 2025 compared to 2024, with total expenditure rising from ₦29.45 billion to ₦67.46 billion, representing a 129% increase. This sharp rise in expenditure reflects the councils' significantly expanded spending during the year, with particularly remarkable growth in capital expenditure. The distribution between recurrent and capital outlays provides important insights into the councils' changing spending priorities and the evolving structure of their fiscal commitments.

Recurrent Expenditure grew from ₦21.27 billion in 2024 to ₦27.74 billion in 2025, representing a 30% increase. This rise reflects the councils' continued commitment to meeting operational obligations such as personnel costs, overheads, and debt servicing. While the increase in recurrent spending supported the continuity of governance and administrative operations, its relatively moderate growth compared with total expenditure suggests that the councils were able to contain the expansion of consumption-driven spending. Nevertheless, the continued upward trend in recurrent costs requires careful monitoring to ensure that salaries, overheads, and other operational obligations do not gradually constrain fiscal flexibility and resources available for development.

Capital Expenditure rose dramatically, increasing from ₦8.18 billion in 2024 to ₦39.72 billion in 2025, representing an extraordinary 386% growth. This remarkable increase indicates a

major shift towards developmental spending, particularly on infrastructure, fixed assets, rehabilitation, environmental preservation, and other capital investments. The substantial growth is particularly significant because capital expenditure increased much faster than recurrent expenditure, resulting in capital outlays accounting for approximately 59% of total expenditure in 2025. This represents a considerable improvement in the councils' developmental spending profile and suggests a stronger emphasis on investments capable of generating longer-term benefits for local communities.

In conclusion, the year-on-year expenditure comparison suggests that the councils significantly increased both recurrent and capital spending in 2025, but with capital expenditure driving the overall expansion. The 386% growth in capital spending represents a major improvement in the developmental orientation of the councils' expenditure profile, while the more moderate 30% growth in recurrent expenditure indicates some restraint in operational spending. The challenge going forward is to sustain this momentum in capital investment, ensure that increased capital allocations translate into completed and productive projects, and maintain prudent controls over recurrent expenditure to preserve long-term fiscal sustainability.

PART I:

CONSOLIDATED FINANCIAL STATEMENTS

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2025 IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE

FINAL BUDGET 2025	NOTES	2025 ₦	2024 ₦
Operating Activities			
Receipts			
128,664,300,000.00	Statutory Revenue 1	83,051,473,926.60	52,916,614,116.03
Independent Revenue:			
7,560,000.00	Personal Taxes 2A	4,682,600.00	1,443,400.00
212,953,000.00	Other Taxes 2B	104,498,352.50	80,541,300.70
-	Licences - General 2C	-	-
-	Mining Rents 2D	-	-
311,886,000.00	Royalties 2E	148,709,450.00	87,782,286.23
16,400,000.00	Fees - General 2F	-	591,500.00
53,140,000.00	Fines - General 2G	6,967,700.00	22,336,796.32
427,760,000.00	Sales - General 2H	295,025,919.48	214,766,073.93
14,100,000.00	Earnings -General 2I	3,976,400.00	3,326,370.61
223,790,000.00	Rent on Government Buildings - General 2J	31,037,261.41	74,729,900.00
2,000,000.00	Rent on Land & Others - General 2K	16,060,284.29	39,609,314.88
460,100,000.00	Repayments - General 2L	62,370,531.90	3,989,833.66
2,000,000.00	Investment Income 2M	101,741,713.75	-
-	Interest Earned 2N	792,474,529.12	1,122,879,387.96
-	Re-Imbursement General 2O	-	-
1,731,689,000.00	Independent Revenue Sub-total	1,567,544,742.45	1,651,996,164.29
130,395,989,000.00	Total Receipts	84,619,018,669.05	54,568,610,280.32
Payments			
(25,185,118,984.00)	Salaries and Allowances 5	(22,760,579,465.10)	(14,599,335,861.21)
(3,093,070,000.00)	Social Contributions 6	(3,025,748,150.41)	(220,446,606.65)
(7,947,340,000.00)	Social Benefits 7	(3,389,585,276.32)	(5,875,509,743.02)
(34,210,299,424.00)	Overhead Cost 8	(21,452,573,075.62)	(11,692,769,354.08)
(175,080,000.00)	Loans and Advances 9	(175,051,895.86)	(20,666,990.45)
(14,283,179,296.00)	Grants and Contributions 10	(7,643,585,157.23)	(9,037,694,801.78)
(1,868,380,000.00)	Subsidies 11	(1,509,214,933.31)	(255,252,659.75)
(1,452,260,000.00)	Transfers - Payments 13A	(1,452,188,343.45)	(65,344,080.95)
(60,690,000.00)	Transfers - Payments to Individuals 13B	(60,690,000.00)	(1,067,000.00)
-	Loss on Foreign Exchange 14	-	-
(88,275,417,704.00)	Total Payments	(61,469,216,297.30)	(41,768,087,097.88)
42,120,571,296.00	Net Cash flow from Operating Activities	23,149,802,371.75	12,800,523,182.44
Investing Activities			
(7,995,200,000.00)	Purchase of Fixed Assets 15A	(1,072,599,656.04)	(600,871,603.71)
(29,823,040,000.00)	Construction/Provision of Fixed Assets 15B	(5,704,520,206.35)	(6,907,995,681.96)
(8,662,500,000.00)	Rehabilitation/Repairs of Fixed Assets 15C	(2,888,497,508.54)	(625,603,965.57)
(2,263,000,000.00)	Preservation of the Environment 15D	(725,411,826.93)	(15,520,000.00)
(7,399,500,000.00)	Acquisition of Non Tangible Assets 15E	(6,032,164,599.56)	(28,467,781.81)
(56,143,240,000.00)	Net Cash Flow from Investing Activities	(16,423,193,797.42)	(8,178,459,033.05)
Financing Activities			
3,790,000,000.00	Proceeds from Aids and Grants 3	23,661,912.95	-
7,200,000,000.00	Proceeds from Loans/Borrowings 4A	-	-
2,275,000,000.00	Proceeds from Other Capital Receipts 4B	60,000,000.00	90,894,173.12
(5,900,060,000.00)	Repayment of Loans 12	(4,962,956,252.42)	(200,933,425.54)
7,364,940,000.00	Net Cash Flow from Financing Activities	(4,879,294,339.47)	(110,039,252.42)
(6,657,728,704.00)	Net Surplus/(Deficit) for the Year	1,847,314,234.86	4,512,024,896.97
6,657,728,704.00	Add: Opening Balance	12,382,346,455.99	7,870,321,559.02
-	Closing Cash Balance	14,229,660,690.85	12,382,346,455.99

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**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	2025 ₦	2024 ₦
ASSETS			
Cash and Bank Balances	16	14,229,660,691	12,382,346,456
TOTAL ASSETS		14,229,660,691	12,382,346,456
LIABILITIES			
Accumulated Surplus/(Deficit)	25	14,229,660,691	12,382,346,456
TOTAL LIABILITIES		14,229,660,691	12,382,346,456

 17/08/26

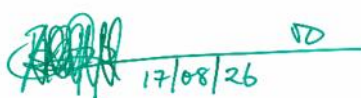
**CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER 2025
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE ON FINAL BUDGET 2025	ACTUAL 2024
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	104,382,768,000.00	24,281,532,000.00	128,664,300,000.00	128,664,300,000.00	83,051,473,926.60	(45,612,826,073.40)	52,916,614,116.03
Sub-total Statutory Revenue		104,382,768,000.00	24,281,532,000.00	128,664,300,000.00	128,664,300,000.00	83,051,473,926.60	(45,612,826,073.40)	52,916,614,116.03
Independent Revenue:								
Personal Taxes	2A	6,600,000.00	960,000.00	7,560,000.00	7,560,000.00	4,682,600.00	(2,877,400.00)	1,443,400.00
Other Taxes	2B	198,223,000.00	14,730,000.00	212,953,000.00	212,953,000.00	104,498,352.50	(108,454,647.50)	80,541,300.70
Licences - General	2C	-	-	-	-	-	-	-
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	284,454,000.00	27,432,000.00	311,886,000.00	311,886,000.00	148,709,450.00	(163,176,550.00)	87,782,286.23
Fees - General	2F	16,400,000.00	-	16,400,000.00	16,400,000.00	-	(16,400,000.00)	591,500.00
Fines - General	2G	47,470,000.00	5,670,000.00	53,140,000.00	53,140,000.00	6,967,700.00	(46,172,300.00)	22,336,796.32
Sales - General	2H	361,660,000.00	66,100,000.00	427,760,000.00	427,760,000.00	295,025,919.48	(132,734,080.52)	214,766,073.93
Earnings -General	2I	14,100,000.00	-	14,100,000.00	14,100,000.00	3,976,400.00	(10,123,600.00)	3,326,370.61
Rent on Government Buildings - General	2J	219,020,000.00	4,770,000.00	223,790,000.00	223,790,000.00	31,037,261.41	(192,752,738.59)	74,729,900.00
Rent on Land & Others - General	2K	2,000,000.00	-	2,000,000.00	2,000,000.00	16,060,284.29	14,060,284.29	39,609,314.88
Repayments - General	2L	210,100,000.00	250,000,000.00	460,100,000.00	460,100,000.00	62,370,531.90	(397,729,468.10)	3,989,833.66
Investment Income	2M	2,000,000.00	-	2,000,000.00	2,000,000.00	101,741,713.75	99,741,713.75	-
Interest Earned	2N	2,550,000,000.00	(2,550,000,000.00)	-	-	792,474,529.12	792,474,529.12	1,122,879,387.96
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		3,912,027,000.00	(2,180,338,000.00)	1,731,689,000.00	1,731,689,000.00	1,567,544,742.45	(164,144,257.55)	1,651,996,164.29
Capital Receipts								
Aids and Grants	3	580,000,000.00	3,210,000,000.00	3,790,000,000.00	3,790,000,000.00	23,661,912.95	(3,766,338,087.05)	-
Loans/Borrowings Receipt	4A	10,150,000,000.00	(2,950,000,000.00)	7,200,000,000.00	7,200,000,000.00	-	(7,200,000,000.00)	-
Other Capital Receipts	4B	565,000,000.00	1,710,000,000.00	2,275,000,000.00	2,275,000,000.00	60,000,000.00	(2,215,000,000.00)	90,894,173.12
Sub-total Capital Receipts		11,295,000,000.00	1,970,000,000.00	13,265,000,000.00	13,265,000,000.00	83,661,912.95	(13,181,338,087.05)	90,894,173.12
TOTAL REVENUE		119,589,795,000.00	24,071,194,000.00	143,660,989,000.00	143,660,989,000.00	84,702,680,582.00	(58,958,308,418.00)	54,659,504,453.44
EXPENDITURE								
OPERATING EXPENDITURE								
Salaries and Allowances	5	24,926,200,000.00	4,820,378,280.00	29,746,578,280.00	25,185,118,984.00	22,760,579,465.10	2,424,539,518.90	14,599,335,861.21
Social Contributions	6	258,000,000.00	(100,000,000.00)	158,000,000.00	3,093,070,000.00	3,025,748,150.41	67,321,849.59	220,446,606.65
Social Benefits	7	6,880,000,000.00	1,270,000,000.00	8,150,000,000.00	7,947,340,000.00	3,389,585,276.32	4,557,754,723.68	5,875,509,743.02
Overhead Cost	8	16,523,800,000.00	11,694,839,424.00	28,218,639,424.00	34,210,299,424.00	21,452,573,075.62	12,757,726,348.38	11,692,769,354.08
Loans and Advances	9	-	-	-	175,080,000.00	175,051,895.86	28,104.14	20,666,990.45
Grants and Contributions	10	10,229,500,000.00	2,624,000,000.00	12,853,500,000.00	14,283,179,296.00	7,643,585,157.23	6,639,594,138.77	9,037,694,801.78
Subsidies	11	1,420,000,000.00	(288,200,000.00)	1,131,800,000.00	1,868,380,000.00	1,509,214,933.31	359,165,066.69	255,252,659.75
Public Debt Charges	12	4,097,500,000.00	(486,000,000.00)	3,611,500,000.00	5,900,060,000.00	4,962,956,252.42	937,103,747.58	200,933,425.54
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		64,335,000,000.00	19,535,017,704.00	83,870,017,704.00	92,662,527,704.00	64,919,294,206.27	27,743,233,497.73	41,902,609,442.47
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE								
		55,254,795,000.00	4,536,176,296.00	59,790,971,296.00	50,998,461,296.00	19,783,386,375.73	(86,701,541,915.73)	12,756,895,010.97
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	7,120,000,000.00	1,807,700,000.00	8,927,700,000.00	7,995,200,000.00	1,072,599,656.04	6,922,600,343.96	600,871,603.71
Construction/Provision of Fixed Assets	15B	37,157,000,000.00	7,925,000,000.00	45,082,000,000.00	29,823,040,000.00	5,704,520,206.35	24,118,519,793.65	6,907,995,681.96
Rehabilitation/Repairs of Fixed Assets	15C	10,053,500,000.00	(1,832,000,000.00)	8,221,500,000.00	8,662,500,000.00	2,888,497,508.54	5,774,002,491.46	625,603,965.57
Preservation of the Environment	15D	1,943,000,000.00	(280,000,000.00)	1,663,000,000.00	2,263,000,000.00	725,411,826.93	1,537,588,173.07	15,520,000.00
Acquisition of Non Tangible Assets	15E	2,154,000,000.00	400,500,000.00	2,554,500,000.00	7,399,500,000.00	6,032,164,599.56	1,367,335,400.44	28,467,781.81
TOTAL CAPITAL EXPENDITURE		58,427,500,000.00	8,021,200,000.00	66,448,700,000.00	56,143,240,000.00	16,423,193,797.42	39,720,046,202.58	8,178,459,033.05
TRANSFERS								
Transfers - Payments	13A	-	-	-	1,452,260,000.00	1,452,188,343.45	71,656.55	65,344,080.95
Transfers - Payments to Individuals	13B	-	-	-	60,690,000.00	60,690,000.00	-	1,067,000.00
TRANSFERS TOTAL		-	-	-	1,512,950,000.00	1,512,878,343.45	71,656.55	66,411,080.95
SURPLUS/(DEFICIT)								
		(3,172,705,000.00)	(9,486,000,000.00)	(16,657,700,000.00)	(16,657,700,000.00)	1,847,314,234.86	(126,421,659,774.86)	4,512,024,896.97

17/08/26

**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST
DECEMBER 2025
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

ACTUAL 2024	NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦		₦	₦	₦	₦	₦	₦
7,870,321,559.02	OPENING BALANCE	12,382,346,455.99					
	REVENUE						
52,916,614,116.03	Statutory Revenue	83,051,473,926.60	128,664,300,000.00	128,664,300,000.00	24,281,532,000.00	104,382,768,000.00	(45,612,826,073.40)
52,916,614,116.03	Sub-total Statutory Revenue	83,051,473,926.60	128,664,300,000.00	128,664,300,000.00	24,281,532,000.00	104,382,768,000.00	(45,612,826,073.40)
	Independent Revenue:						
1,443,400.00	Personal Taxes	4,682,600.00	7,560,000.00	7,560,000.00	960,000.00	6,600,000.00	(2,877,400.00)
80,541,300.70	Licences - General	104,498,352.50	212,953,000.00	212,953,000.00	14,730,000.00	198,223,000.00	(108,454,647.50)
-	- Mining Rents	-	-	-	-	-	-
-	- Fees - General	-	-	-	-	-	-
87,782,286.23	Fines - General	148,709,450.00	311,886,000.00	311,886,000.00	27,432,000.00	284,454,000.00	(163,176,550.00)
591,500.00	Sales - General	-	16,400,000.00	16,400,000.00	-	16,400,000.00	(16,400,000.00)
22,336,796.32	Earnings -General	6,967,700.00	53,140,000.00	53,140,000.00	5,670,000.00	47,470,000.00	(46,172,300.00)
214,766,073.93	Rent on Government Buildings - General	295,025,919.48	427,760,000.00	427,760,000.00	66,100,000.00	361,660,000.00	(132,734,080.52)
3,326,370.61	Rent on Land & Others - General	3,976,400.00	14,100,000.00	14,100,000.00	-	14,100,000.00	(10,123,600.00)
74,729,900.00	Repayments - General	31,037,261.41	223,790,000.00	223,790,000.00	4,770,000.00	219,020,000.00	(192,752,738.59)
39,609,314.88	Investment Income	16,060,284.29	2,000,000.00	2,000,000.00	-	2,000,000.00	14,060,284.29
3,989,833.66	Interest Earned	62,370,531.90	460,100,000.00	460,100,000.00	250,000,000.00	210,100,000.00	(397,729,468.10)
-	- Re-Imbursement General	101,741,713.75	2,000,000.00	2,000,000.00	-	2,000,000.00	99,741,713.75
1,122,879,387.96	Rates	792,474,529.12	-	-	(2,550,000,000.00)	2,550,000,000.00	792,474,529.12
-	- Miscellaneous	-	-	-	-	-	-
1,651,996,164.29	Sub-total Independent Revenue	1,567,544,742.45	1,731,689,000.00	1,731,689,000.00	(2,180,338,000.00)	3,912,027,000.00	(164,144,257.55)
62,438,931,839.34	TOTAL RECURRENT REVENUE	97,001,365,125.04	130,395,989,000.00	130,395,989,000.00	22,101,194,000.00	108,294,795,000.00	(45,776,970,330.95)
	EXPENDITURE						
14,599,335,861.21	Salaries and Allowances	22,760,579,465.10	25,185,118,984.00	29,746,578,280.00	4,820,378,280.00	24,926,200,000.00	2,424,539,518.90
220,446,606.65	Social Contributions	3,025,748,150.41	3,093,070,000.00	158,000,000.00	(100,000,000.00)	258,000,000.00	67,321,849.59
5,875,509,743.02	Social Benefits	3,389,585,276.32	7,947,340,000.00	8,150,000,000.00	1,270,000,000.00	6,880,000,000.00	4,557,754,723.68
11,692,769,354.08	Overhead Cost	21,452,573,075.62	34,210,299,424.00	28,218,639,424.00	11,694,839,424.00	16,523,800,000.00	12,757,726,348.38
20,666,990.45	Loans and Advances	175,051,895.86	175,080,000.00	-	-	-	28,104.14
9,037,694,801.78	Grants and Contributions	7,643,585,157.23	14,283,179,296.00	12,853,500,000.00	2,624,000,000.00	10,229,500,000.00	6,639,594,138.77
255,252,659.75	Subsidies	1,509,214,933.31	1,868,380,000.00	1,131,800,000.00	(288,200,000.00)	1,420,000,000.00	359,165,066.69
200,933,425.54	Public Debt Charges	4,962,956,252.42	5,900,060,000.00	3,611,500,000.00	(486,000,000.00)	4,097,500,000.00	937,103,747.58
-	- Loss on Foreign Exchange	-	-	-	-	-	-
41,902,609,442.47	TOTAL OPERATING EXPENDITURE	64,919,294,206.27	92,662,527,704.00	83,870,017,704.00	19,535,017,704.00	64,335,000,000.00	27,743,233,497.73
20,536,322,396.87	OPERATING BALANCE	32,082,070,918.77	37,733,461,296.00	46,525,971,296.00	2,566,176,296.00	43,959,795,000.00	(73,520,203,828.68)
	TRANSFERS						
65,344,080.95	Transfers - Payments	1,452,188,343.45	1,452,260,000.00	-	-	-	71,656.55
1,067,000.00	Transfers - Payments to Individuals	60,690,000.00	60,690,000.00	-	-	-	-
8,087,564,859.93	Transfer to Capital Development Fund	16,339,531,884.47	-	-	-	-	-
-	Transfer from Capital Development Fund	-	-	-	-	-	-
8,153,975,940.88	TRANSFERS TOTAL	17,852,410,227.92	1,512,950,000.00	-	-	-	71,656.55
12,382,346,455.99	CLOSING BALANCE	14,229,660,690.85					



**STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER
2025
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

ACTUAL 2024		NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
8,087,564,859.93	Transfer from Consolidated Revenue Fund		16,339,531,884.47	-			-	-
-	Aids and Grants	3	23,661,912.95	3,790,000,000.00	3,790,000,000.00	3,210,000,000.00	580,000,000.00	(3,766,338,087.05)
-	Loans/Borrowings Receipt	4A	-	7,200,000,000.00	7,200,000,000.00	(2,950,000,000.00)	10,150,000,000.00	(7,200,000,000.00)
90,894,173.12	Other Capital Receipts	4B	60,000,000.00	2,275,000,000.00	2,275,000,000.00	1,710,000,000.00	565,000,000.00	(2,215,000,000.00)
8,178,459,033.05	Sub-total Capital Receipts		16,423,193,797.42	13,265,000,000.00	13,265,000,000.00	1,970,000,000.00	11,295,000,000.00	(13,181,338,087.05)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
8,178,459,033.05	TOTAL CAPITAL REVENUE AVAILABLE		16,423,193,797.42	13,265,000,000.00	13,265,000,000.00	1,970,000,000.00	11,295,000,000.00	(13,181,338,087.05)
	CAPITAL EXPENDITURE							
600,871,603.71	Purchase of Fixed Assets	15A	1,072,599,656.04	7,995,200,000.00	8,927,700,000.00	1,807,700,000.00	7,120,000,000.00	6,922,600,343.96
6,907,995,681.96	Construction/Provision of Fixed Assets	15B	5,704,520,206.35	29,823,040,000.00	45,082,000,000.00	7,925,000,000.00	37,157,000,000.00	24,118,519,793.65
625,603,965.57	Rehabilitation/Repairs of Fixed Assets	15C	2,888,497,508.54	8,662,500,000.00	8,221,500,000.00	(1,832,000,000.00)	10,053,500,000.00	5,774,002,491.46
15,520,000.00	Preservation of the Environment	15D	725,411,826.93	2,263,000,000.00	1,663,000,000.00	(280,000,000.00)	1,943,000,000.00	1,537,588,173.07
28,467,781.81	Acquisition of Non Tangible Assets	15E	6,032,164,599.56	7,399,500,000.00	2,554,500,000.00	400,500,000.00	2,154,000,000.00	1,367,335,400.44
8,178,459,033.05	TOTAL CAPITAL EXPENDITURE		16,423,193,797.42	56,143,240,000.00	66,448,700,000.00	8,021,200,000.00	58,427,500,000.00	39,720,046,202.58
-	CLOSING BALANCE		-					

~~17/08/26~~ 17/08/26

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2025 ₦	ACTUAL 2024 ₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1A: Local Government Share of FAAC	33,861,143,218	25,102,871,166
Note 1B: Local Government Share of VAT	35,451,159,284	15,142,495,665
Note 1C: Local Government Share of Other FAAC	13,739,171,424	12,671,247,285
Note 1: Government Share of FAAC (Statutory Revenue) Total	83,051,473,927	52,916,614,116
Note 2: Independent Revenue		
Note 2A: Other Taxes	4,682,600	1,443,400
Note 2B: Licences - General	104,498,353	80,541,301
Note 2E: Fees - General	148,709,450	87,782,286
Note 2F: Fines - General	-	591,500
Note 2G: Sales - General	6,967,700	22,336,796
Note 2H: Earnings -General	295,025,919	214,766,074
Note 2I: Rent on Government Buildings - General	3,976,400	3,326,371
Note 2J: Rent on Land & Others - General	31,037,261	74,729,900
Note 2K: Repayments - General	16,060,284	39,609,315
Note 2L: Investment Income	62,370,532	3,989,834
Note 2M: Interest Earned	101,741,714	-
Note 2N: Re-Imbursement General	792,474,529	1,122,879,388
Note 2: Independent Revenue Total	1,567,544,742	1,651,996,164
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	23,661,913	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	23,661,913	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	-
Note 4B: Other Capital Receipts	60,000,000	90,894,173
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	60,000,000	90,894,173
Note 5: Salaries and Allowances		
Note 5: Salaries and Allowances	22,760,579,465	14,599,335,861
Note 5: Salaries and Allowances Total	22,760,579,465	14,599,335,861
Note 6: Social Contribution		
Note 6: Social Contribution	3,025,748,150	220,446,607
Note 6: Social Contribution Total	3,025,748,150	220,446,607
Note 7: Social Benefits		
Note 7: Social Benefits	3,389,585,276	5,875,509,743
Note 7: Social Benefits Total	3,389,585,276	5,875,509,743
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	3,531,786,509	2,384,983,890
Note 8B: Utilities - General	212,227,418	158,884,473
Note 8C: Materials and Supplies - General	2,486,299,937	1,150,429,863
Note 8D: Maintenance Services General	3,373,513,714	1,092,584,523
Note 8E: Training General	851,958,232	165,917,936
Note 8F: Other Services - General	5,220,210,066	3,037,786,459
Note 8G: Consulting & Professional Services - General	1,419,923,880	115,637,152
Note 8H: Fuel and Lubricants - General	80,795,909	111,452,350
Note 8I: Financial Charges General	40,151,240	30,593,159
Note 8J: Miscellaneous Expenses - General	4,235,706,170	3,444,499,549
Note 8: Overhead Cost Total	21,452,573,076	11,692,769,354

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	175,051,896	20,666,990
Note 9: Loans and Advances Total	175,051,896	20,666,990
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	7,637,725,066	9,037,694,802
Note 10B: Foreign Grants and Contribution	5,860,091	-
Note 10: Grants and Contributions Total	7,643,585,157	9,037,694,802
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	1,509,214,933	255,252,660
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	1,509,214,933	255,252,660
Note 12: Public Debt Charges		
Note 12A: Foreign Loans Repayment	-	-
Note 12B: Domestic Loans Repayment	4,962,956,252	200,933,426
Note 12: Public Debt Charges Total	4,962,956,252	200,933,426
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	1,452,188,343	65,344,081
Note 13B: Transfers-Payments to Individuals	60,690,000	1,067,000
Note 13: Transfers -Payment Total	1,512,878,343	66,411,081
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	1,072,599,656	600,871,604
Note 15B: Construction/Provision of Fixed Assets - General	5,704,520,206	6,907,995,682
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	2,888,497,509	625,603,966
Note 15D: Preservation of the Environment - Gnenral	725,411,827	15,520,000
Note 15E: Acquisition of Non Tangible Assets	6,032,164,600	28,467,782
Note 15: Capital Expenditure Total	16,423,193,797	8,178,459,033
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	14,229,660,691	12,382,346,456
Note 16: Cash and Bank Balances Held By Treasurer Total	14,229,660,691	12,382,346,456
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note 22: Unremitted Deductions		
Note 22: Unremitted Taxes	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	14,229,660,691	12,382,346,456
Note 25: Accumulated Surplus/(Deficit) Total	14,229,660,691	12,382,346,456

SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE ON FINAL BUDGET 2025	ACTUAL 2024
		₦	₦	₦	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101	Statutory Allocation	21,100,162,000.00	15,899,838,000.00	37,000,000,000.00	37,000,000,000.00	33,861,143,218.40	(3,138,856,781.60)	25,102,871,165.97
110102	Share of VAT	40,333,765,000.00	2,466,235,000.00	42,800,000,000.00	42,800,000,000.00	35,451,159,283.94	(7,348,840,716.06)	15,142,495,665.00
110103	Other FAAC	42,948,841,000.00	5,915,459,000.00	48,864,300,000.00	48,864,300,000.00	13,739,171,424.26	(35,125,128,575.74)	12,671,247,285.06
	STATUTORY REVENUE TOTAL	104,382,768,000.00	24,281,532,000.00	128,664,300,000.00	128,664,300,000.00	83,051,473,926.60	(45,612,826,073.40)	52,916,614,116.03
INDEPENDENT REVENUE								
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	6,600,000.00	960,000.00	7,560,000.00	7,560,000.00	4,682,600.00	(2,877,400.00)	1,443,400.00
120201	Licences - General	198,223,000.00	14,730,000.00	212,953,000.00	212,953,000.00	104,498,352.50	(108,454,647.50)	80,541,300.70
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	284,454,000.00	27,432,000.00	311,886,000.00	311,886,000.00	148,709,450.00	(163,176,550.00)	87,782,286.23
120205	Fines - General	16,400,000.00	-	16,400,000.00	16,400,000.00	-	(16,400,000.00)	591,500.00
120206	Sales - General	47,470,000.00	5,670,000.00	53,140,000.00	53,140,000.00	6,967,700.00	(46,172,300.00)	22,336,796.32
120207	Earnings - General	361,660,000.00	66,100,000.00	427,760,000.00	427,760,000.00	295,025,919.48	(132,734,080.52)	214,766,073.93
120208	Rent on Government Buildings - General	14,100,000.00	-	14,100,000.00	14,100,000.00	3,976,400.00	(10,123,600.00)	3,326,370.61
120209	Rent on Land & Others - General	219,020,000.00	4,770,000.00	223,790,000.00	223,790,000.00	31,037,261.41	(192,752,738.59)	74,729,900.00
120210	Repayments - General	2,000,000.00	-	2,000,000.00	2,000,000.00	16,060,284.29	14,060,284.29	39,609,314.88
120211	Investment Income	210,100,000.00	250,000,000.00	460,100,000.00	460,100,000.00	62,370,531.90	(397,729,468.10)	3,989,833.66
120212	Interest Earned	2,000,000.00	-	2,000,000.00	2,000,000.00	101,741,713.75	99,741,713.75	-
120213	Re-Imbursement General	2,550,000,000.00	(2,550,000,000.00)	-	-	792,474,529.12	792,474,529.12	1,122,879,387.96
	INDEPENDENT REVENUE TOTAL	3,912,027,000.00	(2,180,338,000.00)	1,731,689,000.00	1,731,689,000.00	1,567,544,742.45	(164,144,257.55)	1,651,996,164.29
CAPITAL RECEIPTS AND OTHER REVENUE SOURCES								
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	23,661,912.95	23,661,912.95	-
130202	Foreign Grants	580,000,000.00	3,210,000,000.00	3,790,000,000.00	3,790,000,000.00	-	(3,790,000,000.00)	-
140201	Other Capital Receipts	565,000,000.00	1,710,000,000.00	2,275,000,000.00	2,275,000,000.00	-	(2,275,000,000.00)	-
140301	Domestic Loans/ Borrowings Receipt	10,150,000,000.00	(2,950,000,000.00)	7,200,000,000.00	7,200,000,000.00	-	(7,200,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	60,000,000.00	60,000,000.00	90,894,173.12
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	11,295,000,000.00	1,970,000,000.00	13,265,000,000.00	13,265,000,000.00	83,661,912.95	(13,181,338,087.05)	90,894,173.12
	TOTAL REVENUE	119,589,795,000.00	24,071,194,000.00	143,660,989,000.00	143,660,989,000.00	84,702,680,582.00	(58,958,308,418.00)	54,659,504,453.44

DETAIL TOTAL REVENUE BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE ON FINAL BUDGET 2025	ACTUAL 2024
		N	N	N	N	N	N	N
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101 - STATUTORY ALLOCATION								
11010101	Statutory Allocation	21,100,162,000.00	15,899,838,000.00	37,000,000,000.00	37,000,000,000.00	33,861,143,218.40	(3,138,856,781.60)	25,102,871,165.97
110101 - STATUTORY ALLOCATION Total		21,100,162,000.00	15,899,838,000.00	37,000,000,000.00	37,000,000,000.00	33,861,143,218.40	(3,138,856,781.60)	25,102,871,165.97
110102 - SHARE OF VAT								
11010201	Share of VAT	40,333,765,000.00	2,466,235,000.00	42,800,000,000.00	42,800,000,000.00	35,451,159,283.94	(7,348,840,716.06)	15,142,495,665.00
110102 - SHARE OF VAT Total		40,333,765,000.00	2,466,235,000.00	42,800,000,000.00	42,800,000,000.00	35,451,159,283.94	(7,348,840,716.06)	15,142,495,665.00
110103 - OTHER FAAC								
11010301	Excess Crude /PPT	2,608,344,000.00	(383,344,000.00)	2,225,000,000.00	2,225,000,000.00	-	(2,225,000,000.00)	340,728,232.38
11010302	Ecological Fund from FAAC	-	-	-	-	581,539,726.93	581,539,726.93	-
11010303	Budget Augmentation	5,108,409,000.00	(793,409,000.00)	4,315,000,000.00	4,315,000,000.00	593,232,223.37	(3,721,767,776.63)	-
11010304	Exchange Rate Gain	21,523,883,000.00	(893,883,000.00)	20,630,000,000.00	20,630,000,000.00	1,975,680,687.29	(18,654,319,312.71)	8,297,438,343.68
11010306	Non Oil Excess Revenue	-	-	-	-	863,645,039.20	863,645,039.20	291,563,978.97
11010307	Share of Solid Minerals	-	-	-	-	76,269,089.77	76,269,089.77	13,846,906.46
11010308	Stabilization Fund	1,594,721,000.00	(1,199,721,000.00)	395,000,000.00	395,000,000.00	-	(395,000,000.00)	348,521,789.39
11010309	Other Recurrent Receipts	12,113,484,000.00	(6,964,184,000.00)	5,149,300,000.00	5,149,300,000.00	7,794,353,197.51	2,645,053,197.51	2,966,213,947.13
11010310	FGN Reimbursement	-	-	-	-	-	-	62,495,381.99
11010317	Electronic Money Transfers Levy	-	-	-	-	1,854,451,460.19	1,854,451,460.19	350,438,705.06
11010318	Signature Bonus	-	16,150,000,000.00	16,150,000,000.00	16,150,000,000.00	-	(16,150,000,000.00)	-
110103 - OTHER FAAC Total		42,948,841,000.00	5,915,459,000.00	48,864,300,000.00	48,864,300,000.00	13,739,171,424.26	(35,125,128,575.74)	12,671,247,285.06
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		104,382,768,000.00	24,281,532,000.00	128,664,300,000.00	128,664,300,000.00	83,051,473,926.60	(45,612,826,073.40)	52,916,614,116.03
12 - INDEPENDENT REVENUE								
1201 - TAX REVENUE								
120103 - OTHER TAXES								
12010301	Community or Poll Tax	-	-	-	-	111,800.00	111,800.00	93,400.00
12010302	Development Levy	490,000.00	(40,000.00)	450,000.00	450,000.00	-	(450,000.00)	440,000.00
12010303	Live Stock Tax	4,550,000.00	1,000,000.00	5,550,000.00	5,550,000.00	2,149,100.00	(3,400,900.00)	408,000.00
12010304	Other Service Taxes	1,560,000.00	-	1,560,000.00	1,560,000.00	2,421,700.00	861,700.00	502,000.00
120103 - OTHER TAXES Total		6,600,000.00	960,000.00	7,560,000.00	7,560,000.00	4,682,600.00	(2,877,400.00)	1,443,400.00
1201 - TAX REVENUE Total		6,600,000.00	960,000.00	7,560,000.00	7,560,000.00	4,682,600.00	(2,877,400.00)	1,443,400.00
1202 - NON-TAX REVENUE								
120201 - LICENCES - GENERAL								
12020105	Radio/Television Station Licences	25,000,000.00	-	25,000,000.00	25,000,000.00	2,740,900.00	(22,259,100.00)	389,400.00
12020107	Boats & Canoe (Small Craft) Licence	15,000.00	-	15,000.00	15,000.00	20,000.00	5,000.00	8,000.00
12020109	Registration of Voluntary Organizations Licences	4,330,000.00	-	4,330,000.00	4,330,000.00	449,000.00	(3,881,000.00)	1,668,529.47
12020110	Inland Water-Way Licence	717,000.00	30,000.00	747,000.00	747,000.00	-	(747,000.00)	11,000.00
12020111	Bake House Licence	10,690,000.00	(2,820,000.00)	7,870,000.00	7,870,000.00	2,047,900.00	(5,822,100.00)	338,900.00
12020112	Brickmaking, Etc Licence	5,710,000.00	(5,710,000.00)	-	-	702,000.00	702,000.00	1,118,000.00
12020113	Cart Licences	1,120,000.00	5,410,000.00	6,530,000.00	6,530,000.00	-	(6,530,000.00)	58,000.00
12020114	Dane Gun Licences	3,810,000.00	(3,510,000.00)	300,000.00	300,000.00	1,443,000.00	1,143,000.00	164,000.00
12020115	Cattle Dealer Licences	17,910,000.00	(14,100,000.00)	3,810,000.00	3,810,000.00	21,363,350.00	17,553,350.00	11,931,811.25
12020116	Dried Fish & Meat Licences	5,640,000.00	23,950,000.00	29,590,000.00	29,590,000.00	-	(29,590,000.00)	466,100.00
12020118	Pet (Dog) Licences	2,260,000.00	250,000.00	2,510,000.00	2,510,000.00	60,000.00	(2,450,000.00)	-
12020119	Fishing Permits	1,352,000.00	500,000.00	1,852,000.00	1,852,000.00	2,832,900.00	980,900.00	382,800.00
12020120	Hawker's Permits	4,826,000.00	2,300,000.00	7,126,000.00	7,126,000.00	12,242,300.00	5,116,300.00	10,329,500.00
12020121	Hunting Permits	2,607,000.00	-	2,607,000.00	2,607,000.00	192,000.00	(2,415,000.00)	223,600.00
12020122	Produce Buying Licences	32,750,000.00	(300,000.00)	32,450,000.00	32,450,000.00	43,310,752.50	10,860,752.50	23,857,124.89
12020124	Abattoir/Slaughterer Licences	26,200,000.00	-	26,200,000.00	26,200,000.00	8,708,250.00	(17,491,750.00)	13,123,800.00
12020126	Hiring Services	14,490,000.00	650,000.00	15,140,000.00	15,140,000.00	2,983,500.00	(12,156,500.00)	2,116,000.00
12020127	Borehole Drilling Licences	4,100,000.00	(4,100,000.00)	-	-	40,000.00	40,000.00	2,212,100.00
12020128	Pool Betting & Casino Licences/Gaming	-	6,265,000.00	6,265,000.00	6,265,000.00	-	(6,265,000.00)	872,750.00
12020129	Cinematograph Licences	3,450,000.00	(3,450,000.00)	-	-	157,400.00	157,400.00	230,500.00
12020130	Liquor Licences	-	4,950,000.00	4,950,000.00	4,950,000.00	-	(4,950,000.00)	-
12020131	Motor Vehicle Licences	-	-	-	-	180,000.00	180,000.00	-
12020136	Health Facilities Licences	-	100,000.00	100,000.00	100,000.00	-	(100,000.00)	-
12020137	Trade Permit Licences	10,150,000.00	-	10,150,000.00	10,150,000.00	2,007,200.00	(8,142,800.00)	5,689,369.81
12020138	Forestry/Timber Licence	8,336,000.00	1,900,000.00	10,236,000.00	10,236,000.00	1,326,500.00	(8,909,500.00)	4,243,076.89
12020158	Forest Produce Cutting/Handling Licence	-	-	-	-	79,800.00	79,800.00	-
12020159	Bicycle Licence & Hire Permits	1,300,000.00	-	1,300,000.00	1,300,000.00	15,000.00	(1,285,000.00)	357,600.00
12020160	Animal Health Certificate Licences	2,560,000.00	415,000.00	2,975,000.00	2,975,000.00	988,600.00	(1,986,400.00)	7,700.00
12020161	Liquor Licences	8,900,000.00	2,000,000.00	10,900,000.00	10,900,000.00	608,000.00	(10,292,000.00)	741,638.39
120201 - LICENCES - GENERAL Total		198,223,000.00	14,730,000.00	212,953,000.00	212,953,000.00	104,498,352.50	(108,454,647.50)	80,541,300.70
120204 - FEES - GENERAL								
12020401	Court/Court Summons Fees	-	-	-	-	-	-	109,200.00
12020402	Medical Service Fees/Laboratory Fees	2,900,000.00	-	2,900,000.00	2,900,000.00	702,300.00	(2,197,700.00)	71,775.00
12020404	Trade Union Fees /Trade Test Fees	2,190,000.00	150,000.00	2,340,000.00	2,340,000.00	295,000.00	(2,045,000.00)	418,500.00
12020406	Transport Service /Haulage Fees/Demorage Charge/Boarding and Loading Charge	-	-	-	-	10,000.00	10,000.00	-
12020407	Inspection of Private Schools (Health Hazard)	-	-	-	-	80,000.00	80,000.00	-
12020411	Registration of Access/Permit of Power Generating (Convention, Renewable Sources) Fees	-	-	-	-	46,000.00	46,000.00	-
12020412	Non Compliance Penalty	-	-	-	-	45,000.00	45,000.00	-
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	53,000,000.00	2,290,000.00	55,290,000.00	55,290,000.00	83,639,700.00	28,349,700.00	11,794,717.00
12020416	Operating of Private Driving School Fees	-	-	-	-	64,000.00	64,000.00	-
12020417	Contractors Registration Fees	8,250,000.00	-	8,250,000.00	8,250,000.00	1,385,500.00	(6,864,500.00)	852,600.00
12020418	Marriage/Divorce Fees	890,000.00	-	890,000.00	890,000.00	-	(890,000.00)	4,000.00
12020421	MOT Testing, Training, Workshops Inspection Fees	60,000.00	100,000.00	160,000.00	160,000.00	-	(160,000.00)	25,000.00
12020422	Indigene Letter	63,950,000.00	-	63,950,000.00	63,950,000.00	22,250,600.00	(41,699,400.00)	23,737,300.45
12020423	Registration of Business Premises/Hotels	-	-	-	-	54,500.00	54,500.00	-
12020424	Business/Trade Operating Fees	45,230,000.00	30,000.00	45,260,000.00	45,260,000.00	12,346,750.00	(32,913,250.00)	22,858,065.17
12020425	Disinfection of Produce /Fumigation Service/Spraying of Produce Fees	2,500,000.00	-	2,500,000.00	2,500,000.00	218,200.00	(2,281,800.00)	474,000.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	5,184,000.00	122,000.00	5,306,000.00	5,306,000.00	1,272,600.00	(4,033,400.00)	3,588,600.00
12020427	Fire Safety Certificate Fees	-	-	-	-	60,000.00	60,000.00	-
12020428	International/Domestic Landing and Parking	21,380,000.00	(1,500,000.00)	19,880,000.00	19,880,000.00	8,722,000.00	(11,158,000.00)	13,106,807.58
12020430	Environmental Assessment Fees/Land Use Fees	-	-	-	-	503,000.00	503,000.00	-
12020434	Billboard/Advertisement Fees	13,950,000.00	50,000.00	14,000,000.00	14,000,000.00	1,881,800.00	(12,118,200.00)	337,000.00
12020436	Survey/Planning/Approval Fees	1,200,000.00	(50,000.00)	1,150,000.00	1,150,000.00	1,095,000.00	(55,000.00)	20,000.00
12020441	Birth and Death Registration Fees	11,010,000.00	-	11,010,000.00	11,010,000.00	-	(11,010,000.00)	164,100.00
12020442	ICT Charges	-	-	-	-	146,500.00	146,500.00	613,426.42
12020443	Proof/Change of Ownership Certificate Fees	14,820,000.00	50,000.00	14,870,000.00	14,870,000.00	2,777,900.00	(12,092,100.00)	2,744,100.00
12020444	Agriculture/Veterinary Service Fees	4,400,000.00	-	4,400,000.00	4,400,000.00	98,700.00	(4,301,300.00)	153,50

DETAIL TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

12020460	Vetting of Contract Fees	-	-	-	-	435,000.00	435,000.00	-
12020463	Supervision Charges General	-	-	-	-	47,700.00	47,700.00	-
12020466	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	-	22,950,000.00	22,950,000.00	22,950,000.00	-	(22,950,000.00)	-
12020492	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	2,720,000.00	11,750,000.00	14,470,000.00	14,470,000.00	1,322,800.00	(13,147,200.00)	1,067,994.60
12020494	Produce Buying Fees	-	4,460,000.00	4,460,000.00	4,460,000.00	-	(4,460,000.00)	-
12020499	Other Fees	14,470,000.00	(14,470,000.00)	-	-	654,000.00	654,000.00	132,000.00
120204 - FEES - GENERAL Total		284,454,000.00	27,432,000.00	311,886,000.00	311,886,000.00	148,709,450.00	(163,176,550.00)	87,762,286.23
120205 - FINES - GENERAL								
12020501	Court Fines	15,500,000.00	(14,000,000.00)	1,500,000.00	1,500,000.00	-	(1,500,000.00)	42,000.00
12020535	Penalties (General)	900,000.00	14,000,000.00	14,900,000.00	14,900,000.00	-	(14,900,000.00)	549,500.00
120205 - FINES - GENERAL Total		16,400,000.00	-	16,400,000.00	16,400,000.00	-	(16,400,000.00)	591,500.00
120206 - SALES - GENERAL								
12020601	Sales of Journal and Publications	150,000.00	(150,000.00)	-	-	-	-	1,042,424.91
12020604	Sales of Stores/Scraps/Unserviceable Items	16,460,000.00	(1,560,000.00)	14,900,000.00	14,900,000.00	30,000.00	(14,870,000.00)	4,529,522.65
12020605	Sales of Vaccines	1,300,000.00	-	1,300,000.00	1,300,000.00	27,300.00	(1,272,700.00)	60,700.00
12020606	Sales of Forms	2,250,000.00	5,000,000.00	7,250,000.00	7,250,000.00	2,202,000.00	(5,048,000.00)	166,300.00
12020609	Sales of Farm Produce	6,900,000.00	50,000.00	6,950,000.00	6,950,000.00	-	(6,950,000.00)	15,130,898.77
12020610	Proceeds from Sales of Goods By Public Auctions	2,780,000.00	1,500,000.00	4,280,000.00	4,280,000.00	17,000.00	(4,263,000.00)	10,000.00
12020611	Proceeds from Sales of Govt. Vehicles	3,000,000.00	-	3,000,000.00	3,000,000.00	1,659,600.00	(1,340,400.00)	347,800.00
12020612	Proceeds from Sales of Drugs and Medications	6,100,000.00	-	6,100,000.00	6,100,000.00	250,000.00	(5,850,000.00)	741,650.00
12020613	Proceeds from Sales of Scraps	6,130,000.00	(880,000.00)	5,250,000.00	5,250,000.00	-	(5,250,000.00)	-
12020614	Sales of Govt. Buildings	1,900,000.00	1,560,000.00	3,460,000.00	3,460,000.00	-	(3,460,000.00)	-
12020615	Sales of Uniforms	-	-	-	-	-	-	307,500.00
12020699	Other Sales	500,000.00	150,000.00	650,000.00	650,000.00	2,781,800.00	2,131,800.00	-
120206 - SALES - GENERAL Total		47,470,000.00	5,670,000.00	53,140,000.00	53,140,000.00	6,967,700.00	(46,172,300.00)	22,336,796.32
120207 - EARNINGS - GENERAL								
12020701	Earnings from Consultancy Services	20,000.00	-	20,000.00	20,000.00	139,600.00	119,600.00	375,600.00
12020702	Earnings from Laboratory Services	290,000.00	-	290,000.00	290,000.00	100,000.00	(190,000.00)	-
12020703	Earnings from Hire of Plants and Equipments	3,450,000.00	2,000,000.00	5,450,000.00	5,450,000.00	230,000.00	(5,220,000.00)	202,800.00
12020704	Earnings from the use of Government Vehicles	14,150,000.00	500,000.00	14,650,000.00	14,650,000.00	2,831,000.00	(11,819,000.00)	448,000.00
12020705	Earnings from The use of Government Halls	500,000.00	400,000.00	900,000.00	900,000.00	266,300.00	(633,700.00)	648,500.00
12020707	Earnings from Medical Services	3,700,000.00	-	3,700,000.00	3,700,000.00	2,631,800.00	(1,068,200.00)	632,900.00
12020708	Earnings from Agricultural Produce	79,900,000.00	3,000,000.00	82,900,000.00	82,900,000.00	41,560,600.00	(41,339,400.00)	34,598,020.42
12020709	Earnings From Tourism/ Cultural/Arts Centres	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	733,000.00
12020710	Earnings from Guest Houses	-	-	-	-	25,000.00	25,000.00	1,216,100.00
12020721	Earnings from Car Hire Services	-	-	-	-	196,000.00	196,000.00	-
12020722	Earnings from Commercial Activities	257,650,000.00	60,200,000.00	317,850,000.00	317,850,000.00	247,035,819.48	(70,814,180.52)	175,911,153.51
12020799	Other Earnings	-	-	-	-	9,800.00	9,800.00	-
120207 - EARNINGS - GENERAL Total		361,660,000.00	66,100,000.00	427,760,000.00	427,760,000.00	295,025,919.48	(132,734,080.52)	214,766,073.93
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL								
12020801	Rent on Govt. Quarters	5,700,000.00	-	5,700,000.00	5,700,000.00	-	(5,700,000.00)	40,000.00
12020802	Rent on Govt. Offices	2,000,000.00	-	2,000,000.00	2,000,000.00	3,889,100.00	1,889,100.00	700,770.61
12020803	Rent on Govt. Buildings	5,000,000.00	-	5,000,000.00	5,000,000.00	31,500.00	(4,968,500.00)	2,460,600.00
12020805	Rent on Buildings at Aerodromes	-	-	-	-	-	-	125,000.00
12020807	Rent on Other Government Buildings	1,400,000.00	-	1,400,000.00	1,400,000.00	55,800.00	(1,344,200.00)	-
12020808	Rent on Govt. Stalls	-	-	-	-	-	-	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		14,100,000.00	-	14,100,000.00	14,100,000.00	3,976,400.00	(10,123,600.00)	3,326,370.61
120209 - RENT ON LAND & OTHERS - GENERAL								
12020901	Rent on Government Land	129,470,000.00	9,520,000.00	138,990,000.00	138,990,000.00	10,616,500.00	(128,373,500.00)	59,994,500.00
12020903	Rent & Premium on the allocation of land	14,700,000.00	-	14,700,000.00	14,700,000.00	1,306,000.00	(13,394,000.00)	5,081,300.00
12020904	Rents on Plots and Sites Services Program	13,100,000.00	-	13,100,000.00	13,100,000.00	3,975,625.00	(9,124,375.00)	1,970,000.00
12020905	Lease Rental	17,500,000.00	-	17,500,000.00	17,500,000.00	-	(17,500,000.00)	-
12020906	Rent on Govt. Properties	2,500,000.00	12,000,000.00	14,500,000.00	14,500,000.00	2,053,850.00	(12,446,150.00)	638,200.00
12020907	Rent on Industrial Estates	-	-	-	-	-	-	3,400.00
12020908	Tenament Rates	25,000,000.00	-	25,000,000.00	25,000,000.00	8,453,486.41	(16,546,513.59)	3,611,300.00
12020910	Ground Rent	-	-	-	-	608,200.00	608,200.00	902,700.00
12020911	Temporary C of O	16,750,000.00	(16,750,000.00)	-	-	4,023,600.00	4,023,600.00	2,528,500.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		219,020,000.00	4,770,000.00	223,790,000.00	223,790,000.00	31,037,261.41	(192,752,738.59)	74,729,900.00
120210 - REPAYMENTS - GENERAL								
12021002	Motor Vehicles Advances	-	-	-	-	8,423,200.00	8,423,200.00	50,000.00
12021006	General Refunds	2,000,000.00	-	2,000,000.00	2,000,000.00	7,637,084.29	5,637,084.29	39,559,314.88
120210 - REPAYMENTS - GENERAL Total		2,000,000.00	-	2,000,000.00	2,000,000.00	16,060,284.29	14,060,284.29	39,609,314.88
120211 - INVESTMENT INCOME								
12021102	Dividend Received	6,400,000.00	50,000,000.00	56,400,000.00	56,400,000.00	210,000.00	(56,190,000.00)	224,014.05
12021103	Other Investment Income	203,700,000.00	200,000,000.00	403,700,000.00	403,700,000.00	62,160,531.90	(341,539,468.10)	3,765,819.61
120211 - INVESTMENT INCOME Total		210,100,000.00	250,000,000.00	460,100,000.00	460,100,000.00	62,370,531.90	(397,729,468.10)	3,989,833.66
120212 - INTEREST EARNED								
12021210	Interest on Bank Deposit	2,000,000.00	-	2,000,000.00	2,000,000.00	96,399,248.00	94,399,248.00	-
12021212	Other Interest	-	-	-	-	5,342,465.75	5,342,465.75	-
120212 - INTEREST EARNED Total		2,000,000.00	-	2,000,000.00	2,000,000.00	101,741,713.75	99,741,713.75	-
120213 - RE-IMBURSEMENT GENERAL								
12021302	Receipt of Share of State IGR	2,550,000,000.00	(2,550,000,000.00)	-	-	792,474,529.12	792,474,529.12	1,122,879,387.96
120213 - RE-IMBURSEMENT GENERAL Total		2,550,000,000.00	(2,550,000,000.00)	-	-	792,474,529.12	792,474,529.12	1,122,879,387.96
1202 - NON-TAX REVENUE Total		3,905,427,000.00	(2,181,298,000.00)	1,724,129,000.00	1,724,129,000.00	1,562,862,142.45	(161,266,857.55)	1,650,552,764.29
13 - AID AND GRANTS								
1302 - GRANTS								
130201 - DOMESTIC GRANTS								
13020105	Current Grants from Other Sources	-	-	-	-	23,661,912.95	23,661,912.95	-
13020106	Capital Grants from Other Sources	-	-	-	-	-	-	-
130201 - DOMESTIC GRANTS Total		-	-	-	-	23,661,912.95	23,661,912.95	-
130202 - FOREIGN GRANTS								
13020201	Current Foreign Grants	410,000,000.00	(410,000,000.00)	-	-	-	-	-
13020202	Capital Foreign Grants	170,000,000.00	3,620,000,000.00	3,790,000,000.00	3,790,000,000.00	-	(3,790,000,000.00)	-
130202 - FOREIGN GRANTS Total		580,000,000.00	3,210,000,000.00	3,790,000,000.00	3,790,000,000.00	-	(3,790,000,000.00)	-
1302 - GRANTS Total		580,000,000.00	3,210,000,000.00	3,790,000,000.00	3,790,000,000.00	23,661,912.95	(3,766,338,087.05)	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS								
1402 - OTHER CAPITAL RECEIPTS								
140201 - OTHER CAPITAL RECEIPTS								
14020101	Other Capital Receipts to CDF	565,000,000.00	1,710,000,000.00	2,275,000,000.00	2,275,000,000.00	-	(2,275,000,000.00)	-
140201 - OTHER CAPITAL RECEIPTS Total		565,000,000.00	1,710,000,000.00	2,275,000,000.00	2,275,000,000.00	-	(2,275,000,000.00)	-
1402 - OTHER CAPITAL RECEIPTS Total		565,000,000.00	1,710,000,000.00	2,275,000,000.00	2,275,000,000.00	-	(2,275,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT								
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT								
14030101	Domestic Loans/ Borrowings from Financial Institutions	10,150,000,000.00	(2,950,000,000.00)	7,200,000,000.00	7,200,000,000.00	-	(7,200,000,000.00)	-
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		10,150,000,000.00	(2,950,000,000.00)	7,200,000,000.00	7,200,000,000.00	-	(7,200,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		10,150,000,000.00	(2,950,000,000.00)	7,200,000,000.00	7,200,000,000.00	-	(7,200,000,000.00)	-
1407 - EXTRAORDINARY ITEMS								
140701 - EXTRAORDINARY ITEMS								
14070101	Extraordinary Items	-	-	-	-	60,000,000.00	60,000,000.00	90,894,173.12
140701 - EXTRAORDINARY ITEMS Total		-	-	-	-	60,000,000.00	60,000,000.00	90,894,173.12
1407 - EXTRAORDINARY ITEMS Total		-	-	-	-	60,000,000.00	60,000,000.00	90,894,173.12

SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE 2025 ₦	ACTUAL 2024 ₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	17,214,000,000.00	3,821,218,984.00	21,035,218,984.00	22,715,118,984.00	22,556,145,775.10	158,973,208.90	14,215,251,637.82
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	584,000,000.00	142,000,000.00	726,000,000.00	-	-	-	157,340,166.17
21010104	Consolidated Salaries	1,760,000,000.00	(35,000,000.00)	1,725,000,000.00	1,370,000,000.00	143,947,000.00	1,226,053,000.00	10,452,005.21
210201	Allowances	5,368,200,000.00	892,159,296.00	6,260,359,296.00	1,100,000,000.00	60,486,690.00	1,039,513,310.00	216,292,052.01
210202	Social Contributions	258,000,000.00	(100,000,000.00)	158,000,000.00	3,093,070,000.00	3,025,748,150.41	67,321,849.59	220,446,606.65
210301	Social Benefits	6,880,000,000.00	1,270,000,000.00	8,150,000,000.00	7,947,340,000.00	3,389,585,276.32	4,557,754,723.68	5,875,509,743.02
	Personnel Cost Total	32,064,200,000.00	5,990,378,280.00	38,054,578,280.00	36,225,528,984.00	29,175,912,891.83	7,049,616,092.17	20,695,292,210.88
2202	Overhead Cost							
220201	Travels and Transport - General	1,885,500,000.00	1,726,089,424.00	3,611,589,424.00	4,506,489,424.00	3,531,786,509.12	974,702,914.88	2,384,983,889.50
220202	Utilities - General	132,900,000.00	21,000,000.00	153,900,000.00	261,260,000.00	212,227,417.72	49,032,582.28	158,884,472.96
220203	Materials and Supplies - General	2,326,000,000.00	1,930,250,000.00	4,256,250,000.00	5,019,180,000.00	2,486,299,937.21	2,532,880,062.79	1,150,429,863.35
220204	Maintenance Services - General	1,402,300,000.00	801,390,000.00	2,203,690,000.00	4,066,030,000.00	3,373,513,713.94	692,516,286.06	1,092,584,523.36
220205	Training - General	584,000,000.00	(15,000,000.00)	569,000,000.00	1,088,500,000.00	851,958,232.24	236,541,767.76	165,917,936.43
220206	Other Services - General	4,797,100,000.00	1,759,000,000.00	6,556,100,000.00	7,079,420,000.00	5,220,210,066.35	1,859,209,933.65	3,037,786,458.71
220207	Consulting and Professional Services	688,300,000.00	2,261,800,000.00	2,950,100,000.00	3,184,920,000.00	1,419,923,879.90	1,764,996,120.10	115,637,151.51
220208	Fuel and Lubricants	159,100,000.00	22,000,000.00	181,100,000.00	186,210,000.00	80,795,909.09	105,414,090.91	111,452,350.00
220209	Financial Charges	146,000,000.00	(10,000,000.00)	136,000,000.00	145,400,000.00	40,151,240.03	105,248,759.97	30,593,159.16
220210	Miscellaneous Expenses	4,402,600,000.00	3,198,310,000.00	7,600,910,000.00	8,672,890,000.00	4,235,706,170.02	4,437,183,829.98	3,444,499,549.10
	Overhead Cost Total	16,523,800,000.00	11,694,839,424.00	28,218,639,424.00	34,210,299,424.00	21,452,573,075.62	12,757,726,348.38	11,692,769,354.08
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	175,080,000.00	175,051,895.86	28,104.14	20,666,990.45
	Loans and Advances Total	-	-	-	175,080,000.00	175,051,895.86	28,104.14	20,666,990.45
2204	Grants and Contributions							
220401	Local Grants and Contributions	10,204,500,000.00	2,624,000,000.00	12,828,500,000.00	14,272,329,296.00	7,637,725,066.33	6,634,604,229.67	9,037,694,801.78
220402	Foreign Grants and Contributions	25,000,000.00	-	25,000,000.00	10,850,000.00	5,860,090.90	4,989,909.10	-
	Grants and Contributions Total	10,229,500,000.00	2,624,000,000.00	12,853,500,000.00	14,283,179,296.00	7,643,585,157.23	6,639,594,138.77	9,037,694,801.78
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	1,420,000,000.00	(288,200,000.00)	1,131,800,000.00	1,868,380,000.00	1,509,214,933.31	359,165,066.69	255,252,659.75
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	1,420,000,000.00	(288,200,000.00)	1,131,800,000.00	1,868,380,000.00	1,509,214,933.31	359,165,066.69	255,252,659.75
2206	Public Debt Charges							
2206	Loans Repayment	4,097,500,000.00	(486,000,000.00)	3,611,500,000.00	5,900,060,000.00	4,962,956,252.42	937,103,747.58	200,933,425.54
	Public Debt Charges Total	4,097,500,000.00	(486,000,000.00)	3,611,500,000.00	5,900,060,000.00	4,962,956,252.42	937,103,747.58	200,933,425.54
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	1,452,260,000.00	1,452,188,343.45	71,656.55	65,344,080.95
	Transfers Payment - Total	-	-	-	1,452,260,000.00	1,452,188,343.45	71,656.55	65,344,080.95
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	60,690,000.00	60,690,000.00	-	1,067,000.00
	Transfers Payment - Total	-	-	-	60,690,000.00	60,690,000.00	-	1,067,000.00
23	Capital Expenditure							
230101	Purchase of Fixed Assets	7,120,000,000.00	1,807,700,000.00	8,927,700,000.00	7,995,200,000.00	1,072,599,656.04	6,922,600,343.96	600,871,603.71
230201	Construction/Provision of Fixed Assets	37,157,000,000.00	7,925,000,000.00	45,082,000,000.00	29,823,040,000.00	5,704,520,206.35	24,118,519,793.65	6,907,995,681.96
230301	Rehabilitation/Repairs of Fixed Assets	10,053,500,000.00	(1,832,000,000.00)	8,221,500,000.00	8,662,500,000.00	2,888,497,508.54	5,774,002,491.46	625,603,965.57
230401	Preservation of the Environment	1,943,000,000.00	(280,000,000.00)	1,663,000,000.00	2,263,000,000.00	725,411,826.93	1,537,588,173.07	15,520,000.00
230501	Acquisition of Non Tangible Assets	2,154,000,000.00	400,500,000.00	2,554,500,000.00	7,399,500,000.00	6,032,164,599.56	1,367,335,400.44	28,467,781.81
	Capital Expenditure Total	58,427,500,000.00	8,021,200,000.00	66,448,700,000.00	56,143,240,000.00	16,423,193,797.42	39,720,046,202.58	8,178,459,033.05
	TOTAL EXPENDITURE	122,762,500,000.00	27,556,217,704.00	150,318,717,704.00	150,258,027,704.00	82,794,676,347.14	67,463,351,356.86	50,146,412,556.47

DETAIL TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE 2025	ACTUAL 2024
		N	N	N	N	N	N	N
21 - PERSONNEL COST								
2101 - SALARY								
210101 - SALARIES AND WAGES								
21010101	Salary	17,214,000,000.00	3,821,218,984.00	21,035,218,984.00	22,715,118,984.00	22,556,145,775.10	158,973,208.90	14,215,251,637.82
21010103	Consolidated Revenue Fund Charges - Salaries	584,000,000.00	142,000,000.00	726,000,000.00	0.00	0.00	0.00	157,340,166.17
21010104	Wages - Casual Workers	1,760,000,000.00	(35,000,000.00)	1,725,000,000.00	1,370,000,000.00	143,947,000.00	1,226,053,000.00	10,452,005.21
210101 - SALARIES AND WAGES Total		19,558,000,000.00	3,928,218,984.00	23,486,218,984.00	24,085,118,984.00	22,700,092,775.10	1,385,026,208.90	14,383,043,809.20
2101 - SALARY Total		19,558,000,000.00	3,928,218,984.00	23,486,218,984.00	24,085,118,984.00	22,700,092,775.10	1,385,026,208.90	14,383,043,809.20
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION								
210201 - ALLOWANCES								
21020101	Earned Allowance	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00
21020102	Shift Allowance	700,000.00	-	700,000.00	0.00	0.00	0.00	0.00
21020107	Housing/Rent Allowance	602,650,000.00	165,960,948.00	768,610,948.00	0.00	0.00	0.00	0.00
21020108	Transport Allowance	384,600,000.00	52,852,180.00	437,452,180.00	63,200,000.00	120,000.00	63,080,000.00	0.00
21020109	Utility Allowance	405,880,000.00	116,011,084.00	521,891,084.00	0.00	0.00	0.00	0.00
21020110	Meal Subsidy Allowance	305,620,000.00	25,211,084.00	330,831,084.00	0.00	0.00	0.00	0.00
21020111	Leave Allowance	443,250,000.00	67,863,000.00	511,113,000.00	0.00	0.00	0.00	0.00
21020112	Domestic Staff Allowance	5,400,000.00	7,161,000.00	12,561,000.00	5,000,000.00	500,000.00	4,500,000.00	0.00
21020113	Personal Assistance Allowance	880,000,000.00	(7,000,000.00)	873,000,000.00	161,500,000.00	41,422,690.00	120,077,310.00	0.00
21020115	Hazard Allowance	81,700,000.00	(2,000,000.00)	79,700,000.00	0.00	0.00	0.00	0.00
21020117	Other Allowances	2,258,400,000.00	423,500,000.00	2,681,900,000.00	870,300,000.00	18,444,000.00	851,856,000.00	216,292,052.01
210201 - ALLOWANCES Total		5,368,200,000.00	892,159,296.00	6,260,359,296.00	1,100,000,000.00	60,486,690.00	1,039,513,310.00	216,292,052.01
210202 - SOCIAL CONTRIBUTIONS								
21020201	NHIS Contribution	0.00	-	-	0.00	0.00	0.00	170,285,174.01
21020202	Contribution Pension	0.00	-	-	3,013,520,000.00	3,013,464,801.28	55,198.72	36,545,215.64
21020205	Housing Fund Contribution	0.00	-	-	0.00	0.00	0.00	13,616,217.00
21020207	Gombe Health Equity Fund	258,000,000.00	(100,000,000.00)	158,000,000.00	79,550,000.00	12,283,349.13	67,266,650.87	0.00
210202 - SOCIAL CONTRIBUTIONS Total		258,000,000.00	(100,000,000.00)	158,000,000.00	3,093,070,000.00	3,025,748,150.41	67,321,849.59	220,446,606.65
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total		5,626,200,000.00	792,159,296.00	6,418,359,296.00	4,193,070,000.00	3,086,234,840.41	1,106,835,159.59	436,738,658.66
2103 - SOCIAL BENEFITS								
210301 - SOCIAL BENEFITS								
21030101	Gratuity CRFC	0.00	-	-	264,110,000.00	264,101,755.35	8,244.65	1,209,911,966.51
21030102	Pension CRFC	6,640,000,000.00	1,310,000,000.00	7,950,000,000.00	4,658,510,000.00	100,823,429.37	4,557,686,570.63	4,541,274,544.77
21030103	Death Benefit	5,000,000.00	-	5,000,000.00	0.00	0.00	0.00	0.00
21030104	Gratuity Arrears	0.00	-	-	3,024,720,000.00	3,024,660,091.60	59,908.40	0.00
21030105	Pension Arrears	0.00	195,000,000.00	195,000,000.00	0.00	0.00	0.00	0.00
21030106	Severance Gratuity	235,000,000.00	(235,000,000.00)	-	0.00	0.00	0.00	124,323,231.74
210301 - SOCIAL BENEFITS Total		6,880,000,000.00	1,270,000,000.00	8,150,000,000.00	7,947,340,000.00	3,389,585,276.32	4,557,754,723.68	5,875,509,743.02
2103 - SOCIAL BENEFITS Total		6,880,000,000.00	1,270,000,000.00	8,150,000,000.00	7,947,340,000.00	3,389,585,276.32	4,557,754,723.68	5,875,509,743.02
21 - PERSONNEL COST Total		32,064,200,000.00	5,990,378,280.00	38,054,578,280.00	36,225,528,984.00	29,175,912,891.83	7,049,616,092.17	20,695,292,210.88
22 - OTHER RECURRENT COSTS								
2202 - OVERHEAD COST								
220201 - TRAVEL & TRANSPORT - GENERAL								
22020101	Local Travel and Transport - Training	1,013,000,000.00	1,616,051,850.00	2,629,051,850.00	2,906,551,850.00	2,353,382,609.87	553,169,240.13	2,019,858,986.37
22020102	Local Travel and Transport - Others	322,500,000.00	205,037,574.00	527,537,574.00	1,129,407,574.00	1,128,228,493.85	1,179,080.15	316,636,494.05
22020103	International Transport and Travels - Training	0.00	-	-	14,930,405.40	14,895,405.40	34,994.60	41,340,909.08
22020104	International Transport and Travels - Others	550,000,000.00	(95,000,000.00)	455,000,000.00	455,600,000.00	35,280,000.00	420,320,000.00	7,147,500.00
220201 - TRAVEL & TRANSPORT - GENERAL Total		1,885,500,000.00	1,726,089,424.00	3,611,589,424.00	4,506,489,424.00	3,531,786,509.12	974,702,914.88	2,384,983,889.50
220202 - UTILITIES - GENERAL								
22020201	Electricity Charges	56,000,000.00	21,000,000.00	77,000,000.00	65,270,000.00	37,221,474.54	28,048,525.46	29,096,593.88
22020202	Telephone Charges	0.00	-	-	0.00	0.00	0.00	6,500,000.00
22020203	Internet Access Charges	0.00	-	-	38,500,000.00	38,500,000.00	0.00	600,909.09
22020204	Satellite Broadcasting Access Charges	0.00	-	-	0.00	0.00	0.00	1,250,000.00
22020205	Water Rates	67,900,000.00	-	67,900,000.00	124,600,000.00	103,638,318.18	20,961,681.82	82,697,150.49
22020206	Sewerage Charges	5,000,000.00	-	5,000,000.00	6,141,000.00	6,141,000.00	9,000.00	0.00
22020207	Leased Communication Line(s)	0.00	-	-	150,000.00	150,000.00	0.00	36,789,819.50
22020208	Software Charges/Licenses Renewal	4,000,000.00	-	4,000,000.00	0.00	0.00	0.00	500,000.00
22020209	CPA Activities	0.00	-	-	7,450,000.00	7,450,000.00	0.00	0.00
22020210	Operational/Running Costs	0.00	-	-	8,270,000.00	8,261,625.00	8,375.00	0.00
22020211	Outfit/Robe Stipend	0.00	-	-	6,810,000.00	6,810,000.00	0.00	0.00
22020213	Utilities/Services General	0.00	-	-	0.00	0.00	0.00	1,450,000.00
22020215	Principal Officers Up-Keep	0.00	-	-	4,060,000.00	4,055,000.00	5,000.00	0.00
220202 - UTILITIES - GENERAL Total		132,900,000.00	21,000,000.00	153,900,000.00	261,260,000.00	212,227,417.72	49,032,582.28	158,884,472.96
220203 - MATERIALS & SUPPLIES - GENERAL								
22020301	Office Stationeries/Computer Consumables	244,500,000.00	27,000,000.00	271,500,000.00	385,420,000.00	348,670,064.33	36,749,935.67	184,112,256.57
22020302	Books/Materials	0.00	-	-	45,170,000.00	45,170,000.00	0.00	3,030,000.00
22020303	Newspapers	500,000.00	-	500,000.00	710,000.00	710,000.00	480,000.00	150,000.00
22020304	Magazines & Periodicals	2,000,000.00	-	2,000,000.00	0.00	0.00	0.00	220,000.00
22020305	Printing of Non security Documents	191,000,000.00	2,500,000.00	193,500,000.00	358,520,000.00	335,998,187.30	22,521,812.70	185,873,325.85
22020306	Printing of Security Documents	172,000,000.00	(4,000,000.00)	168,000,000.00	139,530,000.00	36,132,439.00	103,397,561.00	148,159,681.81
22020307	Drugs & Medical Supplies	818,000,000.00	296,000,000.00	1,114,000,000.00	1,114,000,000.00	587,171,832.57	526,828,167.43	454,491,635.51
22020308	Instrument of drawing	0.00	-	-	360,000.00	360,000.00	0.00	0.00
22020309	Uniform and Other Clothing (Service Wide)	1,000,000.00	-	1,000,000.00	13,800,000.00	13,800,000.00	0.00	0.00
22020310	Teaching Aids/Materials Supplies	106,000,000.00	132,000,000.00	238,000,000.00	305,500,000.00	168,931,500.00	136,568,500.00	28,245,000.00
22020311	Food Stuff/Catering Materials Supplies	185,000,000.00	94,750,000.00	279,750,000.00	677,790,000.00	602,726,899.18	75,063,100.82	48,062,963.63
22020312	General Office Expenses	0.00	-	-	61,150,000.00	61,140,000.00	9,700.00	0.00
22020313	Accessories/Materials/Supplies General	271,000,000.00	1,392,000,000.00	1,663,000,000.00	1,770,250,000.00	233,908,307.17	1,536,341,990.83	69,235,181.81
22020314	Printing/Publications General	150,000,000.00	(7,000,000.00)	143,000,000.00	30,500,000.00	11,882,464.54	18,617,535.46	28,849,818.17
22020315	Supplies of COVID-19 PPE	185,000,000.00	(3,000,000.00)	182,000,000.00	91,000,000.00	14,698,241.12	76,301,758.88	0.00
22020316	Supplies of Sanitizers	0.00	-	-	16,200,000.00	16,200,000.00	0.00	0.00
22020317	Supplies of Library Books & Materials	0.00	-	-	8,800,000.00	8,800,000.00	0.00	0.00
220203 - MATERIALS & SUPPLIES - GENERAL Total		2,326,000,000.00	1,930,250,000.00	4,256,250,000.00	5,019,180,000.00	2,486,299,937.21	2,532,880,062.79	1,150,429,863.35
220204 - MAINTENANCE SERVICES - GENERAL								
22020401	Maintenance of Motor Vehicles/Transport Equipment	117,800,000.00	192,000,000.00	309,800,000.00	388,990,000.00	199,241,396.80	189,748,603.20	422,245,801.39
22020402	Maintenance of Office Furniture	65,500,000.00	23,000,000.00	88,500,000.00	18,200,000.00	8,893,000.00	9,307,000.00	26,263,368.18
22020403	Maintenance of Institutional Building	0.00	-	-	32,880,000.00	32,877,936.00	2,064.00	0.00
22020404	Maintenance of Office/IT Equipments	2,500,000.00	3,000,000.00	5,500,000.00	16,850,000.00	16,850,000.00	0.00	13,120,000.00
22020405	Maintenance of Plants and Generators	58,500,000.00	(2,500,000.00)	56,000,000.00	42,810,000.00	23,756,000.00	19,054,000.00	13,170,900.00
22020406	Other Maintenance Services	428,500,000.00	60,040,000.00	488,540,000.00	588,470,000.00	457,237,656.94	131,232,343.06	179,804,756.31
22020407	Maintenane of Aircrafts	0.00	-	-	100,000.00	100,000.00	0.00	243,800.00
22020408	Maintenance of Sea Boats	0.00	-	-	1,790,000.00	1,790,000.00	0.00	8,300,000.00
22020409	Maintenance of Railway Equipments	0.00	-	-	0.00	0.00	0.00	250,000.00
22020410	Maintenance of Street Lightings	0.00	-	-	24,360,000.00	24,354,000.00	6,000.00	333,000.00
22020411	Maintenance of Communication Equipments	12,000,000.00	20,500,000.00	32,500,000.00	30,860,000.00	1,749,000.00	29,111,000.00	3,937,727.27
22020412	Maintenance of Markets/Public Places	169,000,000.00	66,000,000.00	235,000,000.00	247,410,000.00	148,377,200.00	99,032,800.00	143,917,801.77

DETAIL TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

22206 - OTHER SERVICES - GENERAL								
2220601	Security Services	2,700,500,000.00	1,154,000,000.00	3,854,500,000.00	3,904,620,000.00	2,763,121,802.30	1,141,498,197.70	2,374,443,589.28
2220602	Office Rent	42,500,000.00	-	42,500,000.00	46,540,000.00	25,883,000.00	20,657,000.00	14,047,000.00
2220603	Residential Rent	140,500,000.00	30,000,000.00	170,500,000.00	170,500,000.00	89,687,090.88	80,812,909.12	100,980,600.00
2220604	Anti-Banditry	0.00	-	-	-	2,000,000.00	0.00	21,065,000.00
2220605	Cleaning and Fumigation Services	256,000,000.00	278,000,000.00	534,000,000.00	669,530,000.00	473,337,500.00	196,192,500.00	125,139,281.11
2220614	Other Services General	1,657,600,000.00	297,000,000.00	1,954,600,000.00	2,286,230,000.00	1,866,180,673.17	420,049,326.83	402,110,988.32
22206 - OTHER SERVICES - GENERAL Total		4,797,100,000.00	1,759,000,000.00	6,556,100,000.00	7,079,420,000.00	5,220,210,066.35	1,859,209,933.65	3,037,786,458.71
22207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL								
2220701	Financial Consulting	140,000,000.00	629,800,000.00	769,800,000.00	811,920,000.00	487,700,209.64	324,219,790.36	67,071,697.91
2220702	Information Technology Consulting	9,000,000.00	1,500,000.00	10,500,000.00	18,090,000.00	8,566,000.00	9,524,000.00	23,388,962.83
2220703	Legal Services	22,500,000.00	-	22,500,000.00	0.00	0.00	0.00	260,000.00
2220704	Engineering Services	5,500,000.00	21,000,000.00	26,500,000.00	9,600,000.00	9,600,000.00	0.00	0.00
2220705	Architectural Services	11,500,000.00	(5,000,000.00)	6,500,000.00	0.00	0.00	0.00	1,268,818.05
2220706	Surveying Services	5,000,000.00	26,000,000.00	31,000,000.00	30,140,000.00	3,684,000.00	26,456,000.00	650,000.00
2220707	Agricultural Services	115,500,000.00	502,000,000.00	617,500,000.00	816,340,000.00	373,233,262.97	443,106,737.03	5,053,909.09
2220708	Medical Consulting	11,500,000.00	99,000,000.00	110,500,000.00	10,520,000.00	1,170,000.00	9,350,000.00	9,636,363.63
2220799	Other Consultancy Services	367,800,000.00	987,500,000.00	1,355,300,000.00	1,488,310,000.00	535,970,407.29	952,339,592.71	8,307,400.00
22207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		688,300,000.00	2,261,800,000.00	2,950,100,000.00	3,184,920,000.00	1,419,923,879.90	1,764,996,120.10	115,637,151.51
22208 - FUEL & LUBRICANTS - GENERAL								
2220801	Motor Vehicle Fuel Cost	43,000,000.00	-	43,000,000.00	38,800,000.00	30,385,909.09	8,414,090.91	9,525,350.00
2220802	Other Transport Equipment Fuel Cost	2,100,000.00	-	2,100,000.00	17,910,000.00	17,910,000.00	0.00	502,000.00
2220803	Plant/Generator Fuel Cost	114,000,000.00	22,000,000.00	136,000,000.00	129,500,000.00	32,500,000.00	97,000,000.00	96,425,000.00
2220805	Sea Boat Fuel Cost	0.00	-	-	0.00	0.00	0.00	5,000,000.00
22208 - FUEL & LUBRICANTS - GENERAL Total		159,100,000.00	22,000,000.00	181,100,000.00	186,210,000.00	80,795,909.09	105,414,090.91	111,452,350.00
22209 - FINANCIAL CHARGES - GENERAL								
2220901	Bank Charges (Other Than Interest)	141,000,000.00	(10,000,000.00)	131,000,000.00	132,570,000.00	30,651,240.03	101,918,759.97	28,866,901.46
2220904	Other CRF Bank Charges	5,000,000.00	-	5,000,000.00	12,830,000.00	9,500,000.00	3,330,000.00	1,726,257.70
22209 - FINANCIAL CHARGES - GENERAL Total		146,000,000.00	(10,000,000.00)	136,000,000.00	145,400,000.00	40,151,240.03	105,248,759.97	30,593,159.16
22210 - MISCELLANEOUS EXPENSES GENERAL								
2221001	Entertainment & Hospitality	1,121,900,000.00	506,250,000.00	1,628,150,000.00	1,620,630,000.00	929,762,582.69	690,867,417.31	1,194,655,679.53
2221002	Honourarium & sitting Allowance	854,400,000.00	312,000,000.00	1,166,400,000.00	1,215,340,000.00	447,565,180.19	767,774,819.81	528,761,942.93
2221003	Publicity & Advertisements/Awareness	300,000,000.00	704,500,000.00	1,004,500,000.00	1,068,020,000.00	564,072,090.63	503,947,909.37	389,515,423.37
2221004	Medical Expenses Locally and Internationally	393,000,000.00	(138,500,000.00)	254,500,000.00	311,830,000.00	190,377,999.98	121,452,000.02	60,195,300.00
2221006	Postage & Courier Services	12,300,000.00	-	12,300,000.00	12,000,000.00	5,030,000.00	6,970,000.00	20,842,450.00
2221007	Welfare Packages	1,106,000,000.00	1,701,060,000.00	2,807,060,000.00	3,498,490,000.00	1,647,094,063.96	1,851,395,936.04	1,046,637,621.90
2221008	Subscription to Professional Bodies	0.00	-	-	0.00	0.00	0.00	4,000,000.00
2221009	Sporting Services	62,000,000.00	62,000,000.00	124,000,000.00	132,360,000.00	45,548,000.00	86,812,000.00	46,658,983.26
2221010	Direct Teaching and Laboratory Cost	0.00	-	-	47,410,000.00	47,401,280.00	8,720.00	20,898,366.94
2221014	Annual Budget Expenses and Administration	550,000,000.00	(10,000,000.00)	540,000,000.00	540,000,000.00	143,385,999.17	396,614,000.83	130,450,281.17
2221016	Monitoring & Evaluation	3,000,000.00	61,000,000.00	64,000,000.00	226,810,000.00	215,468,973.40	11,341,026.60	1,883,500.00
22210 - MISCELLANEOUS EXPENSES GENERAL Total		4,402,600,000.00	3,198,310,000.00	7,600,910,000.00	8,672,890,000.00	4,235,706,170.02	4,437,183,829.98	3,444,499,549.10
222 - OVERHEAD COST Total		16,523,800,000.00	11,694,839,424.00	28,218,639,424.00	34,210,299,424.00	21,452,573,075.62	12,757,726,348.38	11,692,769,354.08
223 - LOANS AND ADVANCES								
22301 - STAFF LOANS & ADVANCES								
2230101	Motor Cycle Advances	0.00	-	-	60,000.00	50,500.00	9,500.00	0.00
2230103	Refurbishing Advances	0.00	-	-	11,990,000.00	11,980,000.00	10,000.00	0.00
2230104	Correspondance Advances	0.00	-	-	0.00	0.00	0.00	8,875,290.45
2230105	Spectacle Advances	0.00	-	-	118,490,000.00	118,488,000.00	2,000.00	0.00
2230106	Motor Vehicle Advances	0.00	-	-	0.00	0.00	0.00	6,750,000.00
2230107	Furnishing Advances	0.00	-	-	50,000.00	50,000.00	0.00	5,041,700.00
2230108	Housing Loans	0.00	-	-	44,490,000.00	44,483,395.86	6,604.14	0.00
22301 - STAFF LOANS & ADVANCES Total		0.00	-	-	175,080,000.00	175,051,895.86	28,104.14	20,666,990.45
223 - LOANS AND ADVANCES Total		0.00	-	-	175,080,000.00	175,051,895.86	28,104.14	20,666,990.45
224 - GRANTS AND CONTRIBUTIONS GENERAL								
22401 - LOCAL GRANTS AND CONTRIBUTIONS								
2240101	Grant to State Governments -Current	15,000,000.00	123,000,000.00	138,000,000.00	135,470,000.00	2,720,000.00	132,750,000.00	671,918,614.07
2240102	Grant to State Governments -Capital	0.00	-	-	0.00	0.00	0.00	7,280,110.36
2240103	Grant to Local Governments -Current	165,000,000.00	20,000,000.00	185,000,000.00	194,540,000.00	55,949,198.90	138,590,801.10	0.00
2240104	Grant to Local Governments -Capital	80,000,000.00	15,000,000.00	95,000,000.00	50,000,000.00	4,470,000.00	45,530,000.00	94,207,360.17
2240105	Grant to Government Owned Companies -Current	5,000,000.00	-	5,000,000.00	0.00	0.00	0.00	43,750.00
2240106	Grant to Government Owned Companies -Capital	0.00	-	-	250,000.00	250,000.00	0.00	0.00
2240108	Grant to Private Companies -Capital	0.00	-	-	0.00	0.00	0.00	499,000.00
2240109	Grant to Communities/NGO's/Unions	873,500,000.00	22,000,000.00	895,500,000.00	944,560,000.00	273,047,720.67	671,512,279.33	156,000,551.31
2240110	Contribution to Higher Institutions	6,159,000,000.00	(800,000,000.00)	5,359,000,000.00	5,384,540,000.00	2,875,872,206.25	2,508,667,793.75	6,337,772,503.74
2240112	Contribution to Gombe Health Equity Fund	641,000,000.00	25,000,000.00	666,000,000.00	874,840,000.00	711,919,671.89	162,920,328.11	259,271,038.49
2240113	Contribution to Secondary School Management Fund	0.00	-	-	12,480,000.00	12,480,000.00	0.00	0.00
2240114	Contribution to Local Government Service Commission	167,000,000.00	8,000,000.00	175,000,000.00	394,999,296.00	344,076,879.01	50,922,416.99	100,468,056.46
2240116	Contribution to Auditor General to Local Government	475,000,000.00	65,000,000.00	540,000,000.00	475,000,000.00	62,348,181.78	412,651,818.22	237,247,892.93
2240117	Contribution to Traditional Councils	525,000,000.00	(20,000,000.00)	505,000,000.00	2,080,490,000.00	2,061,693,381.36	18,796,618.64	335,051,359.25
2240118	Contributions for Ministry for LGA Bureau	443,000,000.00	239,000,000.00	682,000,000.00	793,960,000.00	568,909,164.51	225,050,835.49	422,379,544.86
2240119	Contribution to Agric Activities	406,000,000.00	2,950,000,000.00	3,356,000,000.00	2,431,980,000.00	337,900,027.37	2,094,079,972.63	369,789,570.18
2240120	Contribution to Primary Health Care	150,000,000.00	7,000,000.00	157,000,000.00	307,490,000.00	202,176,981.07	105,313,018.93	45,765,449.96
2240121	Counterpart funding and Intervention	100,000,000.00	(30,000,000.00)	70,000,000.00	94,500,000.00	26,684,381.52	67,815,618.48	0.00
2240123	Contribution to National Population	0.00	-	-	97,230,000.00	97,227,272.00	2,728.00	0.00
22401 - LOCAL GRANTS AND CONTRIBUTIONS Total		10,204,500,000.00	2,624,000,000.00	12,828,500,000.00	14,272,329,296.00	7,637,725,066.33	6,634,604,229.67	9,037,694,801.78

DETAIL TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

220402 - FOREIGN GRANTS AND CONTRIBUTIONS								
22040202	Grant to Other Organisations	25,000,000.00	-	25,000,000.00	10,850,000.00	5,860,090.90	4,989,909.10	0.00
220402 - FOREIGN GRANTS AND CONTRIBUTIONS Total		25,000,000.00	-	25,000,000.00	10,850,000.00	5,860,090.90	4,989,909.10	0.00
2204 - GRANTS AND CONTRIBUTIONS GENERAL Total		10,229,500,000.00	2,624,000,000.00	12,853,500,000.00	14,283,179,296.00	7,643,585,157.23	6,639,594,138.77	9,037,694,801.78
2205 - SUBSIDIES GENERAL								
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	Subsidy to Government Owned Companies	3,500,000.00	-	3,500,000.00	76,380,000.00	76,370,636.36	9,363.64	0.00
22050102	Meal Subsidy to Government Schools	298,500,000.00	(200,000,000.00)	98,500,000.00	40,050,000.00	1,050,000.00	39,000,000.00	900,000.00
22050103	Health Subsidies	135,000,000.00	80,000,000.00	215,000,000.00	402,670,000.00	364,588,301.37	38,081,698.63	240,602,659.75
22050104	Education Subsidy	550,000,000.00	264,800,000.00	814,800,000.00	844,380,000.00	562,337,682.04	282,042,317.96	13,750,000.00
22050108	Religious Pilgrimage Subsidy	433,000,000.00	(433,000,000.00)	-	504,900,000.00	504,868,313.54	31,686.46	0.00
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS Total		1,420,000,000.00	(288,200,000.00)	1,131,800,000.00	1,868,380,000.00	1,509,214,933.31	359,165,066.69	255,252,659.75
2205 - SUBSIDIES GENERAL Total		1,420,000,000.00	(288,200,000.00)	1,131,800,000.00	1,868,380,000.00	1,509,214,933.31	359,165,066.69	255,252,659.75
2206 - PUBLIC DEBT CHARGES								
220602 - LOANS REPAYMENT								
22060201	Domestic Interest/Discount - Short Term Borrowings	0.00	-	-	0.00	0.00	0.00	69,753,889.26
220602 - LOANS REPAYMENT Total		0.00	-	-	0.00	0.00	0.00	69,753,889.26
220604 - DOMESTIC PRINCIPAL								
22060401	Domestic Principal - Short Term Borrowings	2,197,500,000.00	14,000,000.00	2,211,500,000.00	1,147,420,000.00	210,383,118.03	937,036,881.97	131,179,536.28
22060402	Domestic Principal - Long Term Borrowings	1,900,000,000.00	(500,000,000.00)	1,400,000,000.00	4,752,640,000.00	4,752,573,134.39	66,865.61	0.00
220604 - DOMESTIC PRINCIPAL Total		4,097,500,000.00	(486,000,000.00)	3,611,500,000.00	5,900,060,000.00	4,962,956,252.42	937,103,747.58	131,179,536.28
2206 - PUBLIC DEBT CHARGES Total		4,097,500,000.00	(486,000,000.00)	3,611,500,000.00	5,900,060,000.00	4,962,956,252.42	937,103,747.58	200,933,425.54
2207 - TRANSFERS-PAYMENT								
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	Payment from CRF to Fund MDA Recurrent Expenditure	0.00	-	-	555,050,000.00	554,981,356.03	68,643.97	0.00
22070102	Payment to Other Agency to Fund Recurrent Expenditure	0.00	-	-	872,210,000.00	872,206,987.42	3,012.58	65,344,080.95
22070104	CRF Revenue Remittance By PSES	0.00	-	-	25,000,000.00	25,000,000.00	0.00	0.00
22070105	Other Transfers/Payments	0.00	-	-	0.00	0.00	0.00	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	-	-	1,452,260,000.00	1,452,188,343.45	71,656.55	65,344,080.95
2207 - TRANSFERS-PAYMENT Total		0.00	-	-	1,452,260,000.00	1,452,188,343.45	71,656.55	65,344,080.95
2208 - TRANSFERS-PAYMENT TO INDIVIDUALS								
220801 - TRANSFERS-PAYMENT TO INDIVIDUALS								
22080102	Transfers-Payment to Aged/Vulnerable Group	0.00	-	-	60,690,000.00	60,690,000.00	0.00	1,067,000.00
220801 - TRANSFERS-PAYMENT TO INDIVIDUALS Total		0.00	-	-	60,690,000.00	60,690,000.00	0.00	1,067,000.00
2208 - TRANSFERS-PAYMENT TO INDIVIDUALS Total		0.00	-	-	60,690,000.00	60,690,000.00	0.00	1,067,000.00
22 - OTHER RECURRENT COSTS Total		32,270,800,000.00	13,544,639,424.00	45,815,439,424.00	57,949,948,720.00	37,256,259,657.89	20,693,689,062.11	21,273,728,312.54
23 - CAPITAL EXPENDITURE								
2301 - FIXED ASSETS PURCHASED								
230101 - PURCHASE OF FIXED ASSETS - GENERAL								
23010101	Purchase/Acquisition of Land	830,000,000.00	(132,000,000.00)	698,000,000.00	703,000,000.00	65,431,750.00	637,568,250.00	142,295,449.82
23010102	Purchase of office Building	38,000,000.00	(38,000,000.00)	-	0.00	0.00	0.00	0.00
23010103	Purchase of Residential Building	0.00	-	-	10,000,000.00	9,200,000.00	800,000.00	0.00
23010104	Purchase of Motor Cycles	41,000,000.00	-	41,000,000.00	55,000,000.00	13,700,000.00	41,300,000.00	14,250,000.00
23010105	Purchase of Motor Vehicles	2,565,500,000.00	1,510,000,000.00	4,075,500,000.00	3,600,000,000.00	119,120,000.00	3,480,880,000.00	72,580,000.00
23010106	Purchase of Vans	385,000,000.00	(14,000,000.00)	371,000,000.00	171,000,000.00	125,000.00	170,875,000.00	7,000,000.00
23010107	Purchase of Trucks	410,000,000.00	(360,000,000.00)	50,000,000.00	50,000,000.00	1,200,000.00	48,800,000.00	4,270,000.00
23010108	Purchase of Buses	470,000,000.00	20,000,000.00	490,000,000.00	380,000,000.00	0.00	380,000,000.00	0.00
23010112	Purchase of Office Furniture and Fittings	593,000,000.00	856,000,000.00	1,449,000,000.00	1,449,000,000.00	299,285,736.54	1,149,714,263.46	72,353,917.27
23010113	Purchase of Computers	86,000,000.00	10,000,000.00	96,000,000.00	129,000,000.00	35,450,000.00	93,550,000.00	14,199,681.81
23010114	Purchase of Computer Printers	35,000,000.00	20,000,000.00	55,000,000.00	132,000,000.00	84,970,000.00	47,030,000.00	597,000.00
23010115	Purchase of Photocopying Machines	5,000,000.00	-	5,000,000.00	0.00	0.00	0.00	0.00
23010117	Purchase of Shredding Machines	0.00	-	-	0.00	0.00	0.00	1,100,000.00
23010118	Purchase of Scanner	0.00	-	-	0.00	0.00	0.00	1,359,000.00
23010119	Purchase of Power Generating Set	34,000,000.00	-	34,000,000.00	47,000,000.00	14,700,000.00	32,300,000.00	66,716,500.00
23010121	Purchase of Residential Furniture	30,000,000.00	-	30,000,000.00	77,000,000.00	55,260,000.00	21,740,000.00	9,903,300.00
23010122	Purchase of Health/Medical Equipment	320,000,000.00	60,000,000.00	380,000,000.00	144,000,000.00	40,320,000.00	103,680,000.00	70,137,100.00
23010123	Purchase of Fire Fighting Equipment	30,000,000.00	-	30,000,000.00	28,000,000.00	26,870,000.00	1,130,000.00	11,273,568.18
23010124	Purchase of Teaching/Learning EquipmentS	57,000,000.00	18,000,000.00	75,000,000.00	127,000,000.00	83,060,000.00	43,940,000.00	47,690,100.00
23010125	Purchase of Library Books & Equipment	18,000,000.00	(18,000,000.00)	-	44,000,000.00	38,500,000.00	5,500,000.00	0.00
23010126	Purchase of Sporting/Gaming Equipment	2,000,000.00	-	2,000,000.00	10,000,000.00	7,500,000.00	2,500,000.00	0.00
23010127	Purchase Agricultural Equipment	653,000,000.00	(209,300,000.00)	443,700,000.00	241,700,000.00	1,410,000.00	240,290,000.00	65,145,986.63
23010128	Purchase of Security Equipment	10,000,000.00	-	10,000,000.00	33,000,000.00	31,648,250.00	1,351,750.00	0.00
23010129	Purchase of Industrial Equipment	0.00	-	-	7,000,000.00	6,500,000.00	500,000.00	0.00
23010139	Purchase of Office Equipment	500,000.00	-	500,000.00	22,500,000.00	21,675,186.50	824,813.50	0.00
23010140	Purchase of ICT Facility	51,000,000.00	-	51,000,000.00	131,000,000.00	77,895,525.00	53,104,475.00	0.00
23010141	Purchase of Water Supply Equipment/Facilities	170,000,000.00	80,000,000.00	250,000,000.00	250,000,000.00	16,630,000.00	233,370,000.00	0.00
23010142	Purchase of General Items	286,000,000.00	5,000,000.00	291,000,000.00	154,000,000.00	22,148,208.00	131,851,792.00	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		7,120,000,000.00	1,807,700,000.00	8,927,700,000.00	7,995,200,000.00	1,072,599,656.04	6,922,600,343.96	600,871,603.71
2301 - FIXED ASSETS PURCHASED Total		7,120,000,000.00	1,807,700,000.00	8,927,700,000.00	7,995,200,000.00	1,072,599,656.04	6,922,600,343.96	600,871,603.71
2302 - CONSTRUCTION / PROVISION								
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL								
23020101	Construction/Provision of office Buildings	3,565,000,000.00	1,950,000,000.00	5,515,000,000.00	4,646,240,000.00	569,654,964.70	4,076,585,035.30	42,884,577.00
23020102	Construction/Provision of Residential Buildings	1,800,000,000.00	1,145,000,000.00	2,945,000,000.00	794,000,000.00	342,556,989.38	451,443,010.62	61,405,000.00
23020103	Construction/Provision of Electricity	2,525,000,000.00	(760,000,000.00)	1,765,000,000.00	1,895,000,000.00	679,719,269.41	1,215,280,730.59	255,224,615.96
23020104	Construction/Provision of Housing	510,000,000.00	9,975,000,000.00	10,485,000,000.00	2,192,240,000.00	0.00	2,192,240,000.00	89,977,950.00
23020105	Construction/Provision of Water Facilities	4,476,000,000.00	(1,268,000,000.00)	3,208,000,000.00	2,484,370,000.00	83,274,800.00	2,401,095,200.00	155,715,190.00
23020106	Construction/Provision of Hospitals/Health Centres	2,230,000,000.00	(200,000,000.00)	2,030,000,000.00	2,031,000,000.00	262,507,128.45	1,768,492,871.55	46,500,000.00
23020107	Construction/Provision of Public Schools	925,000,000.00	(100,000,000.00)	825,000,000.00	618,000,000.00	166,377,002.73	451,622,997.27	42,415,688.76
23020108	Construction/Provision of Police Stations/Baracks	115,000,000.00	(50,000,000.00)	65,000,000.00	78,200,000.00	22,470,000.00	55,730,000.00	0.00
23020111	Construction/Provision of Libraries	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00
23020112	Construction/Provision of Sporting Facilities	20,000,000.00	30,000,000.00	50,000,000.00	66,000,000.00	14,945,000.00	51,055,000.00	170,000,000.00
23020113	Construction/Provision of Agricultural Facilities	1,437,000,000.00	(190,000,000.00)	1,247,000,000.00	644,000,000.00	31,870,500.00	612,129,500.00	27,450,000.00
23020114	Construction/Provision of Roads	9,875,000,000.00	(2,600,000,000.00)	7,275,000,000.00	5,995,000,000.00	484,977,819.87	5,510,022,180.13	2,431,599,010.80
2302011								

DETAIL TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

2303 - REHABILITATION / REPAIRS							
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL							
23030101	Rehabilitation/Repairs of Residential Building	985,000,000.00	160,000,000.00	1,145,000,000.00	1,280,000,000.00	320,899,630.99	959,100,369.01
23030102	Rehabilitation/Repairs- Electricity	550,000,000.00	10,000,000.00	560,000,000.00	779,000,000.00	330,565,217.00	448,434,783.00
23030103	Rehabilitation/Repairs - Housing	320,000,000.00	(162,000,000.00)	158,000,000.00	158,000,000.00	0.00	158,000,000.00
23030104	Rehabilitation/Repairs - Water Facilities	240,000,000.00	(35,000,000.00)	205,000,000.00	127,000,000.00	70,413,000.00	56,587,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	1,095,000,000.00	60,000,000.00	1,155,000,000.00	1,490,000,000.00	986,262,637.20	503,737,362.80
23030106	Rehabilitation/Repairs - Public Schools	2,185,000,000.00	(775,000,000.00)	1,410,000,000.00	1,658,000,000.00	505,682,118.00	1,152,317,882.00
23030110	Rehabilitation/Repairs - Libraries	0.00	-	-	6,000,000.00	5,200,000.00	800,000.00
23030111	Rehabilitation/Repairs - Sporting Facilities	0.00	-	-	32,000,000.00	31,600,000.00	400,000.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	140,500,000.00	20,000,000.00	160,500,000.00	160,500,000.00	7,900,000.00	152,600,000.00
23030113	Rehabilitation/Repairs - Roads	2,130,000,000.00	(650,000,000.00)	1,480,000,000.00	980,000,000.00	31,877,000.00	948,123,000.00
23030115	Rehabilitation/Repairs Water Ways	2,000,000.00	-	2,000,000.00	133,000,000.00	125,577,004.34	7,422,995.66
23030121	Rehabilitation/Repairs of office Building	1,516,000,000.00	(360,000,000.00)	1,156,000,000.00	917,000,000.00	156,009,078.51	760,990,921.49
23030123	Rehabilitation/Repairs - Traffic Light/Streets Lghts	0.00	-	-	15,000,000.00	13,500,000.00	1,500,000.00
23030124	Rehabilitation/Repairs - Market/Parks	490,000,000.00	(100,000,000.00)	390,000,000.00	484,000,000.00	150,111,330.00	333,888,670.00
23030125	Rehabilitation/Repairs - Power Generating Plants	70,000,000.00	-	70,000,000.00	0.00	0.00	0.00
23030126	Rehabilitation/Repairs of Cementries	120,000,000.00	-	120,000,000.00	170,000,000.00	84,042,742.50	85,957,257.50
23030127	Rehabilitation/Repairs - ICT Infrastructure	10,000,000.00	-	10,000,000.00	41,000,000.00	30,500,000.00	10,500,000.00
23030128	Rehabilitation/Repairs Water Facilities	200,000,000.00	-	200,000,000.00	232,000,000.00	38,357,750.00	193,642,250.00
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL Total		10,053,500,000.00	(1,832,000,000.00)	8,221,500,000.00	8,662,500,000.00	2,888,497,508.54	5,774,002,491.46
2303 - REHABILITATION / REPAIRS Total		10,053,500,000.00	(1,832,000,000.00)	8,221,500,000.00	8,662,500,000.00	2,888,497,508.54	5,774,002,491.46
2304 - PRESERVATION OF THE ENVIRONMENT							
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL							
23040101	Tree Planting	102,000,000.00	-	102,000,000.00	92,000,000.00	9,000,000.00	83,000,000.00
23040102	Erosion & Flood Control	1,408,000,000.00	(260,000,000.00)	1,148,000,000.00	1,169,000,000.00	92,567,500.00	1,076,432,500.00
23040103	Wild life Conservation	32,000,000.00	(30,000,000.00)	2,000,000.00	2,000,000.00	0.00	2,000,000.00
23040104	Industrial Pollution Preservation & Control	4,000,000.00	-	4,000,000.00	4,000,000.00	0.00	4,000,000.00
23040105	Water Pollution Preservation & Control	65,000,000.00	10,000,000.00	75,000,000.00	75,000,000.00	10,750,000.00	64,250,000.00
23040106	Environmental Sanitation	332,000,000.00	-	332,000,000.00	335,000,000.00	31,554,600.00	303,445,400.00
23040107	Climate Change Adaptation	0.00	-	-	586,000,000.00	581,539,726.93	4,460,273.07
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL Total		1,943,000,000.00	(280,000,000.00)	1,663,000,000.00	2,263,000,000.00	725,411,826.93	1,537,588,173.07
2304 - PRESERVATION OF THE ENVIRONMENT Total		1,943,000,000.00	(280,000,000.00)	1,663,000,000.00	2,263,000,000.00	725,411,826.93	1,537,588,173.07
2305 - OTHER CAPITAL PROJECTS							
230501 - ACQUISITION OF NON TANGIBLE ASSETS							
23050101	Research and Development	31,000,000.00	-	31,000,000.00	31,000,000.00	0.00	31,000,000.00
23050102	Computer Software Acquisition	180,000,000.00	10,000,000.00	190,000,000.00	170,000,000.00	46,894,170.76	123,105,829.24
23050103	Monitoring and Evaluation	20,000,000.00	-	20,000,000.00	0.00	0.00	500,000.00
23050104	Aniversaries/Celebration	0.00	-	-	56,000,000.00	55,500,000.00	500,000.00
23050108	Other Non Tangible Assets	1,355,000,000.00	(270,000,000.00)	1,085,000,000.00	940,000,000.00	0.00	940,000,000.00
23050109	Operation and Maintenance of Public Utilities	5,000,000.00	-	5,000,000.00	310,000,000.00	304,766,029.64	5,233,970.36
23050111	Agricultural Inputs	82,000,000.00	670,500,000.00	752,500,000.00	4,156,500,000.00	4,150,080,636.40	6,419,363.60
23050113	Investment	481,000,000.00	(10,000,000.00)	471,000,000.00	1,736,000,000.00	1,474,923,762.76	261,076,237.24
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		2,154,000,000.00	400,500,000.00	2,554,500,000.00	7,399,500,000.00	6,032,164,599.56	1,367,335,400.44
2305 - OTHER CAPITAL PROJECTS Total		2,154,000,000.00	400,500,000.00	2,554,500,000.00	7,399,500,000.00	6,032,164,599.56	1,367,335,400.44
23 - CAPITAL EXPENDITURE Total		58,427,500,000.00	8,021,200,000.00	66,448,700,000.00	56,143,240,000.00	16,423,193,797.42	39,720,046,202.58

PART II:

SCHEDULE TO THE REVIEWED ACCOUNTS

OF THE

11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2025

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2025

FINAL BUDGET 2025	NOTES	2025 ₦	2024 ₦
Operating Activities			
Receipts			
13,210,000,000.00 Statutory Revenue	1	9,417,016,442.67	6,070,562,505.18
Independent Revenue:			
3,000,000.00 Personal Taxes	2A	2,300,400.00	1,438,400.00
49,061,000.00 Other Taxes	2B	7,674,500.00	10,015,189.00
- Licences - General	2C	-	-
- Mining Rents	2D	-	-
64,354,000.00 Royalties	2E	13,755,100.00	9,745,498.00
500,000.00 Fees - General	2F	-	591,500.00
2,550,000.00 Fines - General	2G	3,053,300.00	1,029,600.00
49,600,000.00 Sales - General	2H	8,615,500.00	11,570,200.00
- Earnings -General	2I	-	40,000.00
3,000,000.00 Rent on Government Buildings - General	2J	4,978,700.00	777,600.00
- Rent on Land & Others - General	2K	8,423,200.00	2,078,040.35
1,000,000.00 Repayments - General	2L	204,600.00	566,800.00
- Investment Income	2M	-	-
- Interest Earned	2N	72,043,138.92	102,079,944.36
- Re-Imbursement General	2O	-	-
173,065,000.00 Independent Revenue Sub-total		121,048,438.92	139,932,771.71
13,383,065,000.00 Total Receipts		9,538,064,881.59	6,210,495,276.89
Payments			
(3,433,940,000.00) Salaries and Allowances	5	(2,941,646,781.31)	(2,492,795,456.18)
(487,930,000.00) Social Contributions	6	(487,915,398.13)	-
(1,370,300,000.00) Social Benefits	7	(427,492,166.74)	(700,364,227.64)
(2,976,960,000.00) Overhead Cost	8	(2,047,238,633.32)	(1,023,377,886.52)
(120,200,000.00) Loans and Advances	9	(120,183,500.00)	(8,061,540.45)
(1,180,580,000.00) Grants and Contributions	10	(684,899,996.14)	(762,180,978.32)
(189,760,000.00) Subsidies	11	(142,786,461.73)	(21,413,669.53)
(66,310,000.00) Transfers - Payments	13A	(66,304,249.15)	-
(7,000,000.00) Transfers - Payments to Individuals	13B	(7,000,000.00)	-
- Loss on Foreign Exchange	14	-	-
(9,832,980,000.00) Total Payments		(6,925,467,186.52)	(5,008,193,758.64)
3,550,085,000.00 Net Cash flow from Operating Activities		2,612,597,695.07	1,202,301,518.25
Investing Activities			
(747,000,000.00) Purchase of Fixed Assets	15A	(72,282,772.73)	(77,775,680.00)
(3,136,240,000.00) Construction/Provision of Fixed Assets	15B	(1,833,055,269.72)	(29,332,524.55)
(1,015,000,000.00) Rehabilitation/Repairs of Fixed Assets	15C	(109,321,090.91)	(149,133,227.57)
(216,000,000.00) Preservation of the Environment	15D	(98,420,502.61)	-
(416,000,000.00) Acquisition of Non Tangible Assets	15E	(415,114,363.64)	(78,600.00)
(5,530,240,000.00) Net Cash Flow from Investing Activities		(2,528,193,999.61)	(256,320,032.12)
Financing Activities			
- Proceeds from Aids and Grants	3	-	-
1,500,000,000.00 Proceeds from Loans/Borrowings	4A	-	-
200,000,000.00 Proceeds from Other Capital Receipts	4B	20,000,000.00	20,800,000.00
(286,780,000.00) Repayment of Loans	12	(286,771,065.53)	-
1,413,220,000.00 Net Cash Flow from Financing Activities		(266,771,065.53)	20,800,000.00
(566,935,000.00) Net Surplus/(Deficit) for the Year		(182,367,370.07)	966,781,486.13
566,935,000.00 Add: Opening Balance		1,366,066,315.86	399,284,829.73
- Closing Cash Balance		1,183,698,945.79	1,366,066,315.86

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025**

	NOTES	2025 ₦	2024 ₦
ASSETS			
Cash and Bank Balances	16	1,183,698,946	1,366,066,316
TOTAL ASSETS		1,183,698,946	1,366,066,316
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,183,698,946	1,366,066,316
TOTAL LIABILITIES		1,183,698,946	1,366,066,316

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2025**

	NOTES	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE ON FINAL BUDGET 2025	ACTUAL 2024
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	9,510,000,000.00	3,700,000,000.00	13,210,000,000.00	13,210,000,000.00	9,417,016,442.67	(3,792,983,557.33)	6,070,562,505.18
Sub-total Statutory Revenue		9,510,000,000.00	3,700,000,000.00	13,210,000,000.00	13,210,000,000.00	9,417,016,442.67	(3,792,983,557.33)	6,070,562,505.18
Independent Revenue:								
Personal Taxes	2A	3,000,000.00	-	3,000,000.00	3,000,000.00	2,300,400.00	(699,600.00)	1,438,400.00
Other Taxes	2B	48,761,000.00	300,000.00	49,061,000.00	49,061,000.00	7,674,500.00	(41,386,500.00)	10,015,189.00
Licences - General	2C	-	-	-	-	-	-	-
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	63,254,000.00	1,100,000.00	64,354,000.00	64,354,000.00	13,755,100.00	(50,598,900.00)	9,745,498.00
Fees - General	2F	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	591,500.00
Fines - General	2G	2,550,000.00	-	2,550,000.00	2,550,000.00	3,053,300.00	503,300.00	1,029,600.00
Sales - General	2H	49,600,000.00	-	49,600,000.00	49,600,000.00	8,615,500.00	(40,984,500.00)	11,570,200.00
Earnings -General	2I	-	-	-	-	-	-	40,000.00
Rent on Government Buildings - General	2J	4,000,000.00	(1,000,000.00)	3,000,000.00	3,000,000.00	4,978,700.00	1,978,700.00	777,600.00
Rent on Land & Others - General	2K	-	-	-	-	8,423,200.00	8,423,200.00	2,078,040.35
Repayments - General	2L	1,000,000.00	-	1,000,000.00	1,000,000.00	204,600.00	(795,400.00)	566,800.00
Investment Income	2M	-	-	-	-	-	-	-
Interest Earned	2N	150,000,000.00	(150,000,000.00)	-	-	72,043,138.92	72,043,138.92	102,079,944.36
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		322,665,000.00	(149,600,000.00)	173,065,000.00	173,065,000.00	121,048,438.92	(52,016,561.08)	139,932,771.71
Capital Receipts								
Aids and Grants	3	-	-	-	-	-	-	-
Loans/Borrowings Receipt	4A	1,500,000,000.00	-	1,500,000,000.00	1,500,000,000.00	-	(1,500,000,000.00)	-
Other Capital Receipts	4B	-	200,000,000.00	200,000,000.00	200,000,000.00	20,000,000.00	(180,000,000.00)	20,800,000.00
Sub-total Capital Receipts		1,500,000,000.00	200,000,000.00	1,700,000,000.00	1,700,000,000.00	20,000,000.00	(1,680,000,000.00)	20,800,000.00
TOTAL REVENUE		11,332,665,000.00	3,750,400,000.00	15,083,065,000.00	15,083,065,000.00	9,558,064,881.59	(5,525,000,118.41)	6,231,295,276.89
EXPENDITURE								
OPERATING EXPENDITURE								
Salaries and Allowances	5	2,204,400,000.00	1,494,500,000.00	3,698,900,000.00	3,433,940,000.00	2,941,646,781.31	492,293,218.69	2,492,795,456.18
Social Contributions	6	100,000,000.00	(100,000,000.00)	-	487,930,000.00	487,915,398.13	14,601.87	-
Social Benefits	7	900,000,000.00	100,000,000.00	1,000,000,000.00	1,370,300,000.00	427,492,166.74	942,807,833.26	700,364,227.64
Overhead Cost	8	1,576,600,000.00	941,500,000.00	2,518,100,000.00	2,976,960,000.00	2,047,238,633.32	929,721,366.68	1,023,377,886.52
Loans and Advances	9	-	-	-	120,200,000.00	120,183,500.00	16,500.00	8,061,540.45
Grants and Contributions	10	1,025,000,000.00	318,000,000.00	1,343,000,000.00	1,180,580,000.00	684,899,996.14	495,680,003.86	762,180,978.32
Subsidies	11	66,000,000.00	84,000,000.00	150,000,000.00	189,760,000.00	142,786,461.73	46,973,538.27	21,413,669.53
Public Debt Charges	12	220,000,000.00	54,000,000.00	274,000,000.00	286,780,000.00	286,771,065.53	8,934.47	-
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		6,092,000,000.00	2,892,000,000.00	8,984,000,000.00	10,046,450,000.00	7,138,934,002.90	2,907,515,997.10	5,008,193,758.64
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE								
		5,240,665,000.00	858,400,000.00	6,099,065,000.00	5,036,615,000.00	2,419,130,878.69	(8,432,516,115.51)	1,223,101,518.25
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	575,000,000.00	313,000,000.00	888,000,000.00	747,000,000.00	72,282,772.73	674,717,227.27	77,775,680.00
Construction/Provision of Fixed Assets	15B	3,588,000,000.00	855,000,000.00	4,443,000,000.00	3,136,240,000.00	1,833,055,269.72	1,303,184,730.28	29,332,524.55
Rehabilitation/Repairs of Fixed Assets	15C	1,860,000,000.00	(850,000,000.00)	1,010,000,000.00	1,015,000,000.00	109,321,090.91	905,678,909.09	149,133,227.57
Preservation of the Environment	15D	365,000,000.00	(200,000,000.00)	165,000,000.00	216,000,000.00	98,420,502.61	117,579,497.39	-
Acquisition of Non Tangible Assets	15E	90,000,000.00	70,000,000.00	160,000,000.00	416,000,000.00	415,114,363.64	885,636.36	78,600.00
TOTAL CAPITAL EXPENDITURE		6,478,000,000.00	188,000,000.00	6,666,000,000.00	5,530,240,000.00	2,528,193,999.61	3,002,046,000.39	256,320,032.12
TRANSFERS								
Transfers - Payments	13A	-	-	-	66,310,000.00	66,304,249.15	5,750.85	-
Transfers - Payments to Individuals	13B	-	-	-	7,000,000.00	7,000,000.00	-	-
TRANSFERS TOTAL		-	-	-	73,310,000.00	73,304,249.15	5,750.85	-
SURPLUS/(DEFICIT)								
		(1,237,335,000.00)	670,400,000.00	(566,935,000.00)	(566,935,000.00)	(182,367,370.07)	(11,434,567,866.75)	966,781,486.13

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024	NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦		₦	₦	₦	₦	₦	₦
399,284,829.73	OPENING BALANCE	1,366,066,315.86					
	REVENUE						
6,070,562,505.18	Statutory Revenue	9,417,016,442.67	13,210,000,000.00	13,210,000,000.00	3,700,000,000.00	9,510,000,000.00	(3,792,983,557.33)
6,070,562,505.18	Sub-total Statutory Revenue	9,417,016,442.67	13,210,000,000.00	13,210,000,000.00	3,700,000,000.00	9,510,000,000.00	(3,792,983,557.33)
	Independent Revenue:						
1,438,400.00	Personal Taxes	2,300,400.00	3,000,000.00	3,000,000.00	-	3,000,000.00	(699,600.00)
10,015,189.00	Licences - General	7,674,500.00	49,061,000.00	49,061,000.00	300,000.00	48,761,000.00	(41,386,500.00)
-	Mining Rents	-	-	-	-	-	-
-	Fees - General	-	-	-	-	-	-
9,745,498.00	Fines - General	13,755,100.00	64,354,000.00	64,354,000.00	1,100,000.00	63,254,000.00	(50,598,900.00)
591,500.00	Sales - General	-	500,000.00	500,000.00	-	500,000.00	(500,000.00)
1,029,600.00	Earnings - General	3,053,300.00	2,550,000.00	2,550,000.00	-	2,550,000.00	503,300.00
11,570,200.00	Rent on Government Buildings - General	8,615,500.00	49,600,000.00	49,600,000.00	-	49,600,000.00	(40,984,500.00)
40,000.00	Rent on Land & Others - General	-	-	-	-	-	-
777,600.00	Repayments - General	4,978,700.00	3,000,000.00	3,000,000.00	(1,000,000.00)	4,000,000.00	1,978,700.00
2,078,040.35	Investment Income	8,423,200.00	-	-	-	-	8,423,200.00
566,800.00	Interest Earned	204,600.00	1,000,000.00	1,000,000.00	-	1,000,000.00	(795,400.00)
-	Re-Imbursement General	-	-	-	-	-	-
102,079,944.36	Rates	72,043,138.92	-	-	(150,000,000.00)	150,000,000.00	72,043,138.92
-	Miscellaneous	-	-	-	-	-	-
139,932,771.71	Sub-total Independent Revenue	121,048,438.92	173,065,000.00	173,065,000.00	(149,600,000.00)	322,665,000.00	(52,016,561.08)
6,609,780,106.64	TOTAL RECURRENT REVENUE	10,904,131,197.45	13,383,065,000.00	13,383,065,000.00	3,550,400,000.00	9,832,665,000.00	(3,845,000,118.41)
	EXPENDITURE						
2,492,795,456.18	Salaries and Allowances	2,941,646,781.31	3,433,940,000.00	3,698,900,000.00	1,494,500,000.00	2,204,400,000.00	492,293,218.69
-	Social Contributions	487,915,398.13	487,930,000.00	-	(100,000,000.00)	100,000,000.00	14,601.87
700,364,227.64	Social Benefits	427,492,166.74	1,370,300,000.00	1,000,000,000.00	100,000,000.00	900,000,000.00	942,807,833.26
1,023,377,886.52	Overhead Cost	2,047,238,633.32	2,976,960,000.00	2,518,100,000.00	941,500,000.00	1,576,600,000.00	929,721,366.68
8,061,540.45	Loans and Advances	120,183,500.00	120,200,000.00	-	-	-	16,500.00
762,180,978.32	Grants and Contributions	684,899,996.14	1,180,580,000.00	1,343,000,000.00	318,000,000.00	1,025,000,000.00	495,680,003.86
21,413,669.53	Subsidies	142,786,461.73	189,760,000.00	150,000,000.00	84,000,000.00	66,000,000.00	46,973,538.27
-	Public Debt Charges	286,771,065.53	286,780,000.00	274,000,000.00	54,000,000.00	220,000,000.00	8,934.47
-	Loss on Foreign Exchange	-	-	-	-	-	-
5,008,193,758.64	TOTAL OPERATING EXPENDITURE	7,138,934,002.90	10,046,450,000.00	8,984,000,000.00	2,892,000,000.00	6,092,000,000.00	2,907,515,997.10
1,601,586,347.98	OPERATING BALANCE	3,765,197,194.55	3,336,615,000.00	4,399,065,000.00	658,400,000.00	3,740,665,000.00	(6,752,516,115.51)
	TRANSFERS						
-	Transfers - Payments	66,304,249.15	66,310,000.00	-	-	-	5,750.85
-	Transfers - Payments to Individuals	7,000,000.00	7,000,000.00	-	-	-	-
235,520,032.12	Transfer to Capital Development Fund	2,508,193,999.61	-	-	-	-	-
-	Transfer from Capital Development Fund	-	-	-	-	-	-
235,520,032.12	TRANSFERS TOTAL	2,581,498,248.76	73,310,000.00	-	-	-	5,750.85
1,366,066,315.86	CLOSING BALANCE	1,183,698,945.79					

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024		NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
235,520,032.12	Transfer from Consolidated Revenue Fund		2,508,193,999.61	-	-	-	-	-
-	Aids and Grants	3	-	-	-	-	-	-
-	Loans/Borrowings Receipt	4A	-	1,500,000,000.00	1,500,000,000.00	-	1,500,000,000.00	(1,500,000,000.00)
20,800,000.00	Other Capital Receipts	4B	20,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	-	(180,000,000.00)
256,320,032.12	Sub-total Capital Receipts		2,528,193,999.61	1,700,000,000.00	1,700,000,000.00	200,000,000.00	1,500,000,000.00	(1,680,000,000.00)
-	Transfer to Consolidated Revenue Fund		-	-	-	-	-	-
256,320,032.12	TOTAL CAPITAL REVENUE AVAILABLE		2,528,193,999.61	1,700,000,000.00	1,700,000,000.00	200,000,000.00	1,500,000,000.00	(1,680,000,000.00)
	CAPITAL EXPENDITURE							
77,775,680.00	Purchase of Fixed Assets	15A	72,282,772.73	747,000,000.00	888,000,000.00	313,000,000.00	575,000,000.00	674,717,227.27
29,332,524.55	Construction/Provision of Fixed Assets	15B	1,833,055,269.72	3,136,240,000.00	4,443,000,000.00	855,000,000.00	3,588,000,000.00	1,303,184,730.28
149,133,227.57	Rehabilitation/Repairs of Fixed Assets	15C	109,321,090.91	1,015,000,000.00	1,010,000,000.00	(850,000,000.00)	1,860,000,000.00	905,678,909.09
-	Preservation of the Environment	15D	98,420,502.61	216,000,000.00	165,000,000.00	(200,000,000.00)	365,000,000.00	117,579,497.39
78,600.00	Acquisition of Non Tangible Assets	15E	415,114,363.64	416,000,000.00	160,000,000.00	70,000,000.00	90,000,000.00	885,636.36
256,320,032.12	TOTAL CAPITAL EXPENDITURE		2,528,193,999.61	5,530,240,000.00	6,666,000,000.00	188,000,000.00	6,478,000,000.00	3,002,046,000.39
-	CLOSING BALANCE		-					

AKKO LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE ON FINAL BUDGET 2025 ₦	ACTUAL 2024 ₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101	Statutory Allocation	1,500,000,000.00	2,200,000,000.00	3,700,000,000.00	3,700,000,000.00	4,070,915,614.41	370,915,614.41	755,981,377.06
110102	Share of VAT	3,800,000,000.00	500,000,000.00	4,300,000,000.00	4,300,000,000.00	3,941,104,898.01	(358,895,101.99)	3,132,685,047.16
110103	Other FAAC	4,210,000,000.00	1,000,000,000.00	5,210,000,000.00	5,210,000,000.00	1,404,995,930.25	(3,805,004,069.75)	2,181,896,080.96
	STATUTORY REVENUE TOTAL	9,510,000,000.00	3,700,000,000.00	13,210,000,000.00	13,210,000,000.00	9,417,016,442.67	(3,792,983,557.33)	6,070,562,505.18
INDEPENDENT REVENUE								
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	3,000,000.00	-	3,000,000.00	3,000,000.00	2,300,400.00	(699,600.00)	1,438,400.00
120201	Licences - General	48,761,000.00	300,000.00	49,061,000.00	49,061,000.00	7,674,500.00	(41,386,500.00)	10,015,189.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	63,254,000.00	1,100,000.00	64,354,000.00	64,354,000.00	13,755,100.00	(50,598,900.00)	9,745,498.00
120205	Fines - General	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	591,500.00
120206	Sales - General	2,550,000.00	-	2,550,000.00	2,550,000.00	3,053,300.00	503,300.00	1,029,600.00
120207	Earnings - General	49,600,000.00	-	49,600,000.00	49,600,000.00	8,615,500.00	(40,984,500.00)	11,570,200.00
120208	Rent on Government Buildings - General	-	-	-	-	-	-	40,000.00
120209	Rent on Land & Others - General	4,000,000.00	(1,000,000.00)	3,000,000.00	3,000,000.00	4,978,700.00	1,978,700.00	777,600.00
120210	Repayments - General	-	-	-	-	8,423,200.00	8,423,200.00	2,078,040.35
120211	Investment Income	1,000,000.00	-	1,000,000.00	1,000,000.00	204,600.00	(795,400.00)	566,800.00
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	150,000,000.00	(150,000,000.00)	-	-	72,043,138.92	72,043,138.92	102,079,944.36
	INDEPENDENT REVENUE TOTAL	322,665,000.00	(149,600,000.00)	173,065,000.00	173,065,000.00	121,048,438.92	(52,016,561.08)	139,932,771.71
CAPITAL RECEIPTS AND OTHER REVENUE SOURCES								
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	-	-	-	-	-	-	-
140201	Other Capital Receipts	-	200,000,000.00	200,000,000.00	200,000,000.00	-	(200,000,000.00)	-
140301	Domestic Loans/ Borrowings Receipt	1,500,000,000.00	-	1,500,000,000.00	1,500,000,000.00	-	(1,500,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	20,000,000.00	20,000,000.00	20,800,000.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,500,000,000.00	200,000,000.00	1,700,000,000.00	1,700,000,000.00	20,000,000.00	(1,680,000,000.00)	20,800,000.00
	TOTAL REVENUE	11,332,665,000.00	3,750,400,000.00	15,083,065,000.00	15,083,065,000.00	9,558,064,881.59	(5,525,000,118.41)	6,231,295,276.89

AKKO LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE 2025 ₦	ACTUAL 2024 ₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	1,570,000,000.00	1,140,000,000.00	2,710,000,000.00	2,874,240,000.00	2,874,238,091.31	1,908.69	2,468,514,092.54
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	(1,500,000.00)	48,500,000.00	-	-	-	2,000,000.00
21010104	Consolidated Salaries	145,000,000.00	-	145,000,000.00	145,000,000.00	18,566,000.00	126,434,000.00	3,000,000.00
210201	Allowances	439,400,000.00	356,000,000.00	795,400,000.00	414,700,000.00	48,842,690.00	365,857,310.00	19,281,363.64
210202	Social Contributions	100,000,000.00	(100,000,000.00)	-	487,930,000.00	487,915,398.13	14,601.87	-
210301	Social Benefits	900,000,000.00	100,000,000.00	1,000,000,000.00	1,370,300,000.00	427,492,166.74	942,807,833.26	700,364,227.64
	Personnel Cost Total	3,204,400,000.00	1,494,500,000.00	4,698,900,000.00	5,292,170,000.00	3,857,054,346.18	1,435,115,653.82	3,193,159,683.82
2202	Overhead Cost							
220201	Travels and Transport - General	165,500,000.00	167,000,000.00	332,500,000.00	410,970,000.00	341,321,972.76	69,648,027.24	74,690,661.25
220202	Utilities - General	5,000,000.00	-	5,000,000.00	24,220,000.00	21,810,000.00	2,410,000.00	20,600,909.09
220203	Materials and Supplies - General	186,000,000.00	151,500,000.00	337,500,000.00	472,410,000.00	280,639,077.66	191,770,922.34	81,298,461.43
220204	Maintenance Services - General	142,000,000.00	19,500,000.00	161,500,000.00	297,810,000.00	242,959,573.92	54,850,426.08	60,022,610.09
220205	Training - General	50,000,000.00	(20,000,000.00)	30,000,000.00	87,630,000.00	87,622,636.34	7,363.66	6,237,272.72
220206	Other Services - General	399,000,000.00	101,000,000.00	500,000,000.00	503,400,000.00	454,747,880.48	48,652,119.52	306,388,321.29
220207	Consulting and Professional Services	66,500,000.00	327,000,000.00	393,500,000.00	376,520,000.00	203,437,145.64	173,082,854.36	3,150,909.09
220208	Fuel and Lubricants	8,100,000.00	-	8,100,000.00	17,200,000.00	17,200,000.00	-	-
220209	Financial Charges	45,000,000.00	-	45,000,000.00	45,870,000.00	3,559,155.20	42,310,844.80	3,145,293.39
220210	Miscellaneous Expenses	509,500,000.00	195,500,000.00	705,000,000.00	740,930,000.00	393,941,191.32	346,988,808.68	467,843,448.17
	Overhead Cost Total	1,576,600,000.00	941,500,000.00	2,518,100,000.00	2,976,960,000.00	2,047,238,633.32	929,721,366.68	1,023,377,886.52
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	120,200,000.00	120,183,500.00	16,500.00	8,061,540.45
	Loans and Advances Total	-	-	-	120,200,000.00	120,183,500.00	16,500.00	8,061,540.45
2204	Grants and Contributions							
220401	Local Grants and Contributions	1,025,000,000.00	318,000,000.00	1,343,000,000.00	1,180,580,000.00	684,899,996.14	495,680,003.86	762,180,978.32
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	1,025,000,000.00	318,000,000.00	1,343,000,000.00	1,180,580,000.00	684,899,996.14	495,680,003.86	762,180,978.32
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	66,000,000.00	84,000,000.00	150,000,000.00	189,760,000.00	142,786,461.73	46,973,538.27	21,413,669.53
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	66,000,000.00	84,000,000.00	150,000,000.00	189,760,000.00	142,786,461.73	46,973,538.27	21,413,669.53
2206	Public Debt Charges							
2206	Loans Repayment	220,000,000.00	54,000,000.00	274,000,000.00	286,780,000.00	286,771,065.53	8,934.47	-
	Public Debt Charges Total	220,000,000.00	54,000,000.00	274,000,000.00	286,780,000.00	286,771,065.53	8,934.47	-
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	66,310,000.00	66,304,249.15	5,750.85	-
	Transfers Payment - Total	-	-	-	66,310,000.00	66,304,249.15	5,750.85	-
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	7,000,000.00	7,000,000.00	-	-
	Transfers Payment - Total	-	-	-	7,000,000.00	7,000,000.00	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	575,000,000.00	313,000,000.00	888,000,000.00	747,000,000.00	72,282,772.73	674,717,227.27	77,775,680.00
230201	Construction/Provision of Fixed Assets	3,588,000,000.00	855,000,000.00	4,443,000,000.00	3,136,240,000.00	1,833,055,269.72	1,303,184,730.28	29,332,524.55
230301	Rehabilitation/Repairs of Fixed Assets	1,860,000,000.00	(850,000,000.00)	1,010,000,000.00	1,015,000,000.00	109,321,090.91	905,678,909.09	149,133,227.57
230401	Preservation of the Environment	365,000,000.00	(200,000,000.00)	165,000,000.00	216,000,000.00	98,420,502.61	117,579,497.39	-
230501	Acquisition of Non Tangible Assets	90,000,000.00	70,000,000.00	160,000,000.00	416,000,000.00	415,114,363.64	885,636.36	78,600.00
	Capital Expenditure Total	6,478,000,000.00	188,000,000.00	6,666,000,000.00	5,530,240,000.00	2,528,193,999.61	3,002,046,000.39	256,320,032.12
	TOTAL EXPENDITURE	12,570,000,000.00	3,080,000,000.00	15,650,000,000.00	15,643,000,000.00	9,733,432,251.66	5,909,567,748.34	5,264,513,790.76

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2025

FINAL BUDGET 2025	NOTES	2025 ₦	2024 ₦
Operating Activities			
Receipts			
10,000,000,000.00	Statutory Revenue 1	7,394,494,708.15	4,701,151,982.81
Independent Revenue:			
1,500,000.00	Personal Taxes 2A	-	5,000.00
21,500,000.00	Other Taxes 2B	17,142,377.27	21,874,099.55
-	Licences - General 2C	-	-
-	Mining Rents 2D	-	-
10,280,000.00	Royalties 2E	3,843,050.00	6,730,807.58
-	Fees - General 2F	-	-
500,000.00	Fines - General 2G	2,700,000.00	72,000.00
10,100,000.00	Sales - General 2H	828,000.00	30,000.00
2,000,000.00	Earnings -General 2I	-	-
620,000.00	Rent on Government Buildings - General 2J	660,800.00	636,000.00
-	Rent on Land & Others - General 2K	-	63,500.00
3,000,000.00	Repayments - General 2L	-	-
-	Investment Income 2M	-	-
-	Interest Earned 2N	72,043,139.02	102,079,944.36
-	Re-Imbursement General 2O	-	-
49,500,000.00	Independent Revenue Sub-total	97,217,366.29	131,491,351.49
10,049,500,000.00	Total Receipts	7,491,712,074.44	4,832,643,334.30
Payments			
(2,198,000,000.00)	Salaries and Allowances 5	(1,938,862,265.58)	(1,701,289,068.25)
(347,720,000.00)	Social Contributions 6	(347,718,626.58)	(10,653,925.89)
(427,380,000.00)	Social Benefits 7	(427,376,311.14)	(500,735,799.23)
(2,709,940,000.00)	Overhead Cost 8	(1,825,044,860.33)	(909,743,311.05)
-	Loans and Advances 9	-	(4,813,750.00)
(858,550,000.00)	Grants and Contributions 10	(600,263,480.41)	(353,885,638.82)
(97,640,000.00)	Subsidies 11	(97,638,461.73)	(11,686,363.64)
(50,160,000.00)	Transfers - Payments 13A	(50,152,300.27)	-
-	Transfers - Payments to Individuals 13B	-	-
-	Loss on Foreign Exchange 14	-	-
(6,689,390,000.00)	Total Payments	(5,287,056,306.04)	(3,492,807,856.88)
3,360,110,000.00	Net Cash flow from Operating Activities	2,204,655,768.40	1,339,835,477.42
Investing Activities			
(882,000,000.00)	Purchase of Fixed Assets 15A	(99,412,772.73)	(21,123,586.63)
(3,693,200,000.00)	Construction/Provision of Fixed Assets 15B	(179,499,093.16)	(131,832,359.07)
(778,000,000.00)	Rehabilitation/Repairs of Fixed Assets 15C	(554,126,938.64)	(69,356,900.00)
(256,000,000.00)	Preservation of the Environment 15D	(57,080,684.84)	(10,000,000.00)
(701,000,000.00)	Acquisition of Non Tangible Assets 15E	(518,444,898.04)	(5,000,000.00)
(6,310,200,000.00)	Net Cash Flow from Investing Activities	(1,408,564,387.41)	(237,312,845.70)
Financing Activities			
70,000,000.00	Proceeds from Aids and Grants 3	311,932.01	-
1,700,000,000.00	Proceeds from Loans/Borrowings 4A	-	-
600,000,000.00	Proceeds from Other Capital Receipts 4B	-	5,861,411.67
(349,410,000.00)	Repayment of Loans 12	(349,400,691.67)	-
2,020,590,000.00	Net Cash Flow from Financing Activities	(349,088,759.66)	5,861,411.67
(929,500,000.00)	Net Surplus/(Deficit) for the Year	447,002,621.33	1,108,384,043.39
566,935,000.00	Add: Opening Balance	1,598,368,822.34	489,984,778.95
(362,565,000.00)	Closing Cash Balance	2,045,371,443.67	1,598,368,822.34

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025**

	NOTES	2025 ₦	2024 ₦
ASSETS			
Cash and Bank Balances	16	2,045,371,444	1,598,368,822
TOTAL ASSETS		2,045,371,444	1,598,368,822
LIABILITIES			
Accumulated Surplus/(Deficit)	25	2,045,371,444	1,598,368,822
TOTAL LIABILITIES		2,045,371,444	1,598,368,822

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2025**

NOTES	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE ON FINAL BUDGET 2025	ACTUAL 2024
	₦	₦	₦	₦	₦	₦	₦
REVENUE							
Statutory Revenue	1	9,072,000,000.00	928,000,000.00	10,000,000,000.00	7,394,494,708.15	(2,605,505,291.85)	4,701,151,982.81
Sub-total Statutory Revenue		9,072,000,000.00	928,000,000.00	10,000,000,000.00	7,394,494,708.15	(2,605,505,291.85)	4,701,151,982.81
Independent Revenue:							
Personal Taxes	2A	1,500,000.00	-	1,500,000.00	-	(1,500,000.00)	5,000.00
Other Taxes	2B	20,150,000.00	1,350,000.00	21,500,000.00	17,142,377.27	(4,357,622.73)	21,874,099.55
Licences - General	2C	-	-	-	-	-	-
Mining Rents	2D	-	-	-	-	-	-
Royalties	2E	9,680,000.00	600,000.00	10,280,000.00	3,843,050.00	(6,436,950.00)	6,730,807.58
Fees - General	2F	-	-	-	-	-	-
Fines - General	2G	500,000.00	-	500,000.00	2,700,000.00	2,200,000.00	72,000.00
Sales - General	2H	9,600,000.00	500,000.00	10,100,000.00	828,000.00	(9,272,000.00)	30,000.00
Earnings - General	2I	2,000,000.00	-	2,000,000.00	-	(2,000,000.00)	-
Rent on Government Buildings - General	2J	1,000,000.00	(380,000.00)	620,000.00	660,800.00	40,800.00	636,000.00
Rent on Land & Others - General	2K	-	-	-	-	-	63,500.00
Repayments - General	2L	3,000,000.00	-	3,000,000.00	-	(3,000,000.00)	-
Investment Income	2M	-	-	-	-	-	-
Interest Earned	2N	550,000,000.00	(550,000,000.00)	-	72,043,139.02	72,043,139.02	102,079,944.36
Re-Imbursement General	2O	-	-	-	-	-	-
Sub-total Independent Revenue		597,430,000.00	(547,930,000.00)	49,500,000.00	97,217,366.29	47,717,366.29	131,491,351.49
Capital Receipts							
Aids and Grants	3	70,000,000.00	-	70,000,000.00	311,932.01	(69,688,067.99)	-
Loans/Borrowings Receipt	4A	1,700,000,000.00	-	1,700,000,000.00	-	(1,700,000,000.00)	-
Other Capital Receipts	4B	-	600,000,000.00	600,000,000.00	-	(600,000,000.00)	5,861,411.67
Sub-total Capital Receipts		1,770,000,000.00	600,000,000.00	2,370,000,000.00	311,932.01	(2,369,688,067.99)	5,861,411.67
TOTAL REVENUE		11,439,430,000.00	980,070,000.00	12,419,500,000.00	7,492,024,006.45	(4,927,475,993.55)	4,838,504,745.97
EXPENDITURE							
OPERATING EXPENDITURE							
Salaries and Allowances	5	2,650,500,000.00	120,000,000.00	2,770,500,000.00	1,938,862,265.58	259,137,734.42	1,701,289,068.25
Social Contributions	6	-	-	-	347,720,000.00	1,373.42	10,653,925.89
Social Benefits	7	555,000,000.00	250,000,000.00	805,000,000.00	427,376,311.14	3,688.86	500,735,799.23
Overhead Cost	8	1,298,500,000.00	904,000,000.00	2,202,500,000.00	1,825,044,860.33	884,895,139.67	909,743,311.05
Loans and Advances	9	-	-	-	-	-	4,813,750.00
Grants and Contributions	10	738,500,000.00	390,000,000.00	1,128,500,000.00	600,263,480.41	258,286,519.59	353,885,638.82
Subsidies	11	98,500,000.00	(30,000,000.00)	68,500,000.00	97,640,000.00	1,538.27	11,686,363.64
Public Debt Charges	12	615,000,000.00	-	615,000,000.00	349,400,691.67	9,308.33	-
Loss on Foreign Exchange	14	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		5,956,000,000.00	1,634,000,000.00	7,590,000,000.00	5,586,304,697.44	1,402,335,302.56	3,492,807,856.88
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		5,483,430,000.00	(653,930,000.00)	4,829,500,000.00	1,905,719,309.01	(6,329,811,296.11)	1,345,696,889.09
CAPITAL EXPENDITURE							
Purchase of Fixed Assets	15A	1,160,000,000.00	(170,000,000.00)	990,000,000.00	99,412,772.73	782,587,227.27	21,123,586.63
Construction/Provision of Fixed Assets	15B	3,578,000,000.00	275,000,000.00	3,853,000,000.00	3,693,200,000.00	3,513,700,906.84	131,832,359.07
Rehabilitation/Repairs of Fixed Assets	15C	356,000,000.00	30,000,000.00	386,000,000.00	554,126,938.64	223,873,061.36	69,356,900.00
Preservation of the Environment	15D	205,000,000.00	-	205,000,000.00	57,080,684.84	198,919,315.16	10,000,000.00
Acquisition of Non Tangible Assets	15E	185,000,000.00	140,000,000.00	325,000,000.00	518,444,898.04	182,555,101.96	5,000,000.00
TOTAL CAPITAL EXPENDITURE		5,484,000,000.00	275,000,000.00	5,759,000,000.00	1,408,564,387.41	4,901,635,612.59	237,312,845.70
TRANSFERS							
Transfers - Payments	13A	-	-	-	50,160,000.00	7,699.73	-
Transfers - Payments to Individuals	13B	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	50,160,000.00	7,699.73	-
SURPLUS/(DEFICIT)		(570,000.00)	(928,930,000.00)	(929,500,000.00)	447,002,621.33	(11,231,454,608.43)	1,108,384,043.39

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024		NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦			₦	₦	₦	₦	₦	₦
489,984,778.95	OPENING BALANCE		1,598,368,822.34					
	REVENUE							
4,701,151,982.81	Statutory Revenue	1	7,394,494,708.15	10,000,000,000.00	10,000,000,000.00	928,000,000.00	9,072,000,000.00	(2,605,505,291.85)
4,701,151,982.81	Sub-total Statutory Revenue		7,394,494,708.15	10,000,000,000.00	10,000,000,000.00	928,000,000.00	9,072,000,000.00	(2,605,505,291.85)
	Independent Revenue:							
5,000.00	Personal Taxes	2A	-	1,500,000.00	1,500,000.00	-	1,500,000.00	(1,500,000.00)
21,874,099.55	Licences - General	2B	17,142,377.27	21,500,000.00	21,500,000.00	1,350,000.00	20,150,000.00	(4,357,622.73)
-	Mining Rents	2C	-	-	-	-	-	-
-	Fees - General	2D	-	-	-	-	-	-
6,730,807.58	Fines - General	2E	3,843,050.00	10,280,000.00	10,280,000.00	600,000.00	9,680,000.00	(6,436,950.00)
-	Sales - General	2F	-	-	-	-	-	-
72,000.00	Earnings-General	2G	2,700,000.00	500,000.00	500,000.00	-	500,000.00	2,200,000.00
30,000.00	Rent on Government Buildings - General	2H	828,000.00	10,100,000.00	10,100,000.00	500,000.00	9,600,000.00	(9,272,000.00)
-	Rent on Land & Others - General	2I	-	2,000,000.00	2,000,000.00	-	2,000,000.00	(2,000,000.00)
636,000.00	Repayments - General	2J	660,800.00	620,000.00	620,000.00	(380,000.00)	1,000,000.00	40,800.00
63,500.00	Investment Income	2K	-	-	-	-	-	-
-	Interest Earned	2L	-	3,000,000.00	3,000,000.00	-	3,000,000.00	(3,000,000.00)
-	Re-Imbursement General	2M	-	-	-	-	-	-
102,079,944.36	Rates	2N	72,043,139.02	-	-	(550,000,000.00)	550,000,000.00	72,043,139.02
-	Miscellaneous	2O	-	-	-	-	-	-
131,491,351.49	Sub-total Independent Revenue		97,217,366.29	49,500,000.00	49,500,000.00	(547,930,000.00)	597,430,000.00	47,717,366.29
5,322,628,113.25	TOTAL RECURRENT REVENUE		9,090,080,896.78	10,049,500,000.00	10,049,500,000.00	380,070,000.00	9,669,430,000.00	(2,557,787,925.56)
	EXPENDITURE							
1,701,289,068.25	Salaries and Allowances	5	1,938,862,265.58	2,198,000,000.00	2,770,500,000.00	120,000,000.00	2,650,500,000.00	259,137,734.42
10,653,925.89	Social Contributions	6	347,718,626.58	347,720,000.00	-	-	-	1,373.42
500,735,799.23	Social Benefits	7	427,376,311.14	427,380,000.00	805,000,000.00	250,000,000.00	555,000,000.00	3,688.86
909,743,311.05	Overhead Cost	8	1,825,044,860.33	2,709,940,000.00	2,202,500,000.00	904,000,000.00	1,298,500,000.00	884,895,139.67
4,813,750.00	Loans and Advances	9	-	-	-	-	-	-
353,885,638.82	Grants and Contributions	10	600,263,480.41	858,550,000.00	1,128,500,000.00	390,000,000.00	738,500,000.00	258,286,519.59
11,686,363.64	Subsidies	11	97,638,461.73	97,640,000.00	68,500,000.00	(30,000,000.00)	98,500,000.00	1,538.27
-	Public Debt Charges	12	349,400,691.67	349,410,000.00	615,000,000.00	-	615,000,000.00	9,308.33
-	Loss on Foreign Exchange	14	-	-	-	-	-	-
3,492,807,856.88	TOTAL OPERATING EXPENDITURE		5,586,304,697.44	6,988,640,000.00	7,590,000,000.00	1,634,000,000.00	5,956,000,000.00	1,402,335,302.56
1,829,820,256.37	OPERATING BALANCE		3,503,776,199.34	3,060,860,000.00	2,459,500,000.00	(1,253,930,000.00)	3,713,430,000.00	(3,960,123,228.12)
	TRANSFERS							
-	Transfers - Payments	13A	50,152,300.27	50,160,000.00	-	-	-	7,699.73
-	Transfers - Payments to Individuals	13B	-	-	-	-	-	-
231,451,434.03	Transfer to Capital Development Fund		1,408,252,455.40	-	-	-	-	-
231,451,434.03	TRANSFER TOTAL		1,458,404,755.67	50,160,000.00	-	-	-	7,699.73
1,598,368,822.34	CLOSING BALANCE		2,045,371,443.67					

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024		NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
231,451,434.03	Transfer from Consolidated Revenue Fund		1,408,252,455.40	-			-	-
-	Aids and Grants	3	311,932.01	70,000,000.00	70,000,000.00	-	70,000,000.00	(69,688,067.99)
-	Loans/Borrowings Receipt	4A	-	1,700,000,000.00	1,700,000,000.00	-	1,700,000,000.00	(1,700,000,000.00)
5,861,411.67	Other Capital Receipts	4B	-	600,000,000.00	600,000,000.00	600,000,000.00	-	(600,000,000.00)
237,312,845.70	Sub-total Capital Receipts		1,408,564,387.41	2,370,000,000.00	2,370,000,000.00	600,000,000.00	1,770,000,000.00	(2,369,688,067.99)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
237,312,845.70	TOTAL CAPITAL REVENUE AVAILABLE		1,408,564,387.41	2,370,000,000.00	2,370,000,000.00	600,000,000.00	1,770,000,000.00	(2,369,688,067.99)
	CAPITAL EXPENDITURE							
21,123,586.63	Purchase of Fixed Assets	15A	99,412,772.73	882,000,000.00	990,000,000.00	(170,000,000.00)	1,160,000,000.00	782,587,227.27
131,832,359.07	Construction/Provision of Fixed Assets	15B	179,499,093.16	3,693,200,000.00	3,853,000,000.00	275,000,000.00	3,578,000,000.00	3,513,700,906.84
69,356,900.00	Rehabilitation/Repairs of Fixed Assets	15C	554,126,938.64	778,000,000.00	386,000,000.00	30,000,000.00	356,000,000.00	223,873,061.36
10,000,000.00	Preservation of the Environment	15D	57,080,684.84	256,000,000.00	205,000,000.00	-	205,000,000.00	198,919,315.16
5,000,000.00	Acquisition of Non Tangible Assets	15E	518,444,898.04	701,000,000.00	325,000,000.00	140,000,000.00	185,000,000.00	182,555,101.96
237,312,845.70	TOTAL CAPITAL EXPENDITURE		1,408,564,387.41	6,310,200,000.00	5,759,000,000.00	275,000,000.00	5,484,000,000.00	4,901,635,612.59
-	CLOSING BALANCE		-					

BALANGA LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE ON FINAL BUDGET 2025 ₦	ACTUAL 2024 ₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101	Statutory Allocation	2,500,000,000.00	500,000,000.00	3,000,000,000.00	3,000,000,000.00	2,948,469,642.50	(51,530,357.50)	4,251,160,628.74
110102	Share of VAT	3,600,000,000.00	-	3,600,000,000.00	3,600,000,000.00	3,214,482,277.73	(385,517,722.27)	364,612,746.23
110103	Other FAAC	2,972,000,000.00	428,000,000.00	3,400,000,000.00	3,400,000,000.00	1,231,542,787.92	(2,168,457,212.08)	85,378,607.84
	STATUTORY REVENUE TOTAL	9,072,000,000.00	928,000,000.00	10,000,000,000.00	10,000,000,000.00	7,394,494,708.15	(2,605,505,291.85)	4,701,151,982.81
INDEPENDENT REVENUE								
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	1,500,000.00	-	1,500,000.00	1,500,000.00	-	(1,500,000.00)	5,000.00
120201	Licences - General	20,150,000.00	1,350,000.00	21,500,000.00	21,500,000.00	17,142,377.27	(4,357,622.73)	21,874,099.55
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	9,680,000.00	600,000.00	10,280,000.00	10,280,000.00	3,843,050.00	(6,436,950.00)	6,730,807.58
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	500,000.00	-	500,000.00	500,000.00	2,700,000.00	2,200,000.00	72,000.00
120207	Earnings - General	9,600,000.00	500,000.00	10,100,000.00	10,100,000.00	828,000.00	(9,272,000.00)	30,000.00
120208	Rent on Government Buildings - General	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120209	Rent on Land & Others - General	1,000,000.00	(380,000.00)	620,000.00	620,000.00	660,800.00	40,800.00	636,000.00
120210	Repayments - General	-	-	-	-	-	-	63,500.00
120211	Investment Income	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	550,000,000.00	(550,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
	INDEPENDENT REVENUE TOTAL	597,430,000.00	(547,930,000.00)	49,500,000.00	49,500,000.00	97,217,366.29	47,717,366.29	131,491,351.49
CAPITAL RECEIPTS AND OTHER REVENUE SOURCES								
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	311,932.01	311,932.01	-
130202	Foreign Grants	70,000,000.00	-	70,000,000.00	70,000,000.00	-	(70,000,000.00)	-
140201	Other Capital Receipts	-	600,000,000.00	600,000,000.00	600,000,000.00	-	(600,000,000.00)	-
140301	Domestic Loans/ Borrowings Receipt	1,700,000,000.00	-	1,700,000,000.00	1,700,000,000.00	-	(1,700,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	5,861,411.67
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,770,000,000.00	600,000,000.00	2,370,000,000.00	2,370,000,000.00	311,932.01	(2,369,688,067.99)	5,861,411.67
	TOTAL REVENUE	11,439,430,000.00	980,070,000.00	12,419,500,000.00	12,419,500,000.00	7,492,024,066.45	(4,927,475,993.55)	4,838,504,745.97

BALANGA LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE 2025 ₦	ACTUAL 2024 ₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	1,933,000,000.00	120,000,000.00	2,053,000,000.00	2,053,000,000.00	1,931,022,265.58	121,977,734.42	1,580,478,851.41
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	35,000,000.00	-	35,000,000.00	-	-	-	-
21010104	Consolidated Salaries	145,000,000.00	-	145,000,000.00	145,000,000.00	7,840,000.00	137,160,000.00	5,415,005.21
210201	Allowances	537,500,000.00	-	537,500,000.00	-	-	-	115,395,211.63
210202	Social Contributions	-	-	-	347,720,000.00	347,718,626.58	1,373.42	10,653,925.89
210301	Social Benefits	555,000,000.00	250,000,000.00	805,000,000.00	427,380,000.00	427,376,311.14	3,688.86	500,735,799.23
	Personnel Cost Total	3,205,500,000.00	370,000,000.00	3,575,500,000.00	2,973,100,000.00	2,713,957,203.30	259,142,796.70	2,212,678,793.37
2202	Overhead Cost							
220201	Travels and Transport - General	133,500,000.00	220,000,000.00	353,500,000.00	445,310,000.00	300,266,118.65	145,043,881.35	57,902,933.85
220202	Utilities - General	45,000,000.00	-	45,000,000.00	35,500,000.00	20,110,000.00	15,390,000.00	20,000,000.00
220203	Materials and Supplies - General	284,000,000.00	-	284,000,000.00	351,800,000.00	283,597,453.72	68,202,546.28	126,150,871.07
220204	Maintenance Services - General	128,500,000.00	15,000,000.00	143,500,000.00	270,710,000.00	232,792,800.00	37,917,200.00	24,338,400.00
220205	Training - General	50,000,000.00	-	50,000,000.00	87,620,000.00	74,273,636.34	13,346,363.66	107,861,874.27
220206	Other Services - General	162,000,000.00	262,000,000.00	424,000,000.00	593,070,000.00	582,243,830.01	10,826,169.99	289,441,405.07
220207	Consulting and Professional Services	132,000,000.00	116,000,000.00	248,000,000.00	261,230,000.00	98,634,143.40	162,595,856.60	11,763,000.00
220208	Fuel and Lubricants	10,500,000.00	-	10,500,000.00	5,000,000.00	420,000.00	4,580,000.00	-
220209	Financial Charges	7,000,000.00	-	7,000,000.00	7,870,000.00	2,546,826.18	5,323,173.82	2,499,319.13
220210	Miscellaneous Expenses	346,000,000.00	291,000,000.00	637,000,000.00	651,830,000.00	230,160,052.03	421,669,947.97	269,785,507.66
	Overhead Cost Total	1,298,500,000.00	904,000,000.00	2,202,500,000.00	2,709,940,000.00	1,825,044,860.33	884,895,139.67	909,743,311.05
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	4,813,750.00
	Loans and Advances Total	-	-	-	-	-	-	4,813,750.00
2204	Grants and Contributions							
220401	Local Grants and Contributions	738,500,000.00	390,000,000.00	1,128,500,000.00	858,550,000.00	600,263,480.41	258,286,519.59	353,885,638.82
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	738,500,000.00	390,000,000.00	1,128,500,000.00	858,550,000.00	600,263,480.41	258,286,519.59	353,885,638.82
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	98,500,000.00	(30,000,000.00)	68,500,000.00	97,640,000.00	97,638,461.73	1,538.27	11,686,363.64
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	98,500,000.00	(30,000,000.00)	68,500,000.00	97,640,000.00	97,638,461.73	1,538.27	11,686,363.64
2206	Public Debt Charges							
2206	Loans Repayment	615,000,000.00	-	615,000,000.00	349,410,000.00	349,400,691.67	9,308.33	-
	Public Debt Charges Total	615,000,000.00	-	615,000,000.00	349,410,000.00	349,400,691.67	9,308.33	-
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	50,160,000.00	50,152,300.27	7,699.73	-
	Transfers Payment - Total	-	-	-	50,160,000.00	50,152,300.27	7,699.73	-
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	1,160,000,000.00	(170,000,000.00)	990,000,000.00	882,000,000.00	99,412,772.73	782,587,227.27	21,123,586.63
230201	Construction/Provision of Fixed Assets	3,578,000,000.00	275,000,000.00	3,853,000,000.00	3,693,200,000.00	179,499,093.16	3,513,700,906.84	131,832,359.07
230301	Rehabilitation/Repairs of Fixed Assets	356,000,000.00	30,000,000.00	386,000,000.00	778,000,000.00	554,126,938.64	223,873,061.36	69,356,900.00
230401	Preservation of the Environment	205,000,000.00	-	205,000,000.00	256,000,000.00	57,080,684.84	198,919,315.16	10,000,000.00
230501	Acquisition of Non Tangible Assets	185,000,000.00	140,000,000.00	325,000,000.00	701,000,000.00	518,444,898.04	182,555,101.96	5,000,000.00
	Capital Expenditure Total	5,484,000,000.00	275,000,000.00	5,759,000,000.00	6,310,200,000.00	1,408,564,387.41	4,901,635,612.59	237,312,845.70
	TOTAL EXPENDITURE	11,440,000,000.00	1,909,000,000.00	13,349,000,000.00	13,349,000,000.00	7,045,021,385.12	6,303,978,614.88	3,730,120,702.58

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2025**

FINAL BUDGET 2025	NOTES	2025 ₦	2024 ₦
Operating Activities			
Receipts			
11,850,000,000.00 Statutory Revenue	1	7,342,456,795.35	4,665,244,414.98
Independent Revenue:			
- Personal Taxes	2A	-	-
39,345,000.00 Other Taxes	2B	4,676,824.00	7,638,881.00
- Licences - General	2C	-	-
- Mining Rents	2D	-	-
28,632,000.00 Royalties	2E	4,156,100.00	3,893,390.00
12,000,000.00 Fees - General	2F	-	-
4,590,000.00 Fines - General	2G	297,000.00	3,328,650.00
16,560,000.00 Sales - General	2H	1,572,300.00	844,179.00
- Earnings -General	2I	-	-
15,500,000.00 Rent on Government Buildings - General	2J	911,000.00	624,000.00
- Rent on Land & Others - General	2K	282,200.00	-
4,000,000.00 Repayments - General	2L	-	465,000.00
- Investment Income	2M	235,000.00	-
- Interest Earned	2N	72,043,139.02	102,079,944.36
- Re-Imbursement General	2O	-	-
120,627,000.00 Independent Revenue Sub-total		84,173,563.02	118,874,044.36
11,970,627,000.00 Total Receipts		7,426,630,358.37	4,784,118,459.34
Payments			
(2,025,590,000.00) Salaries and Allowances	5	(1,742,431,906.84)	(999,944,769.95)
(283,340,000.00) Social Contributions	6	(283,331,447.18)	-
(258,600,000.00) Social Benefits	7	(258,591,471.27)	(576,921,438.37)
(3,060,957,000.00) Overhead Cost	8	(1,755,389,287.98)	(1,040,282,065.13)
- Loans and Advances	9	-	-
(1,391,430,000.00) Grants and Contributions	10	(581,912,464.57)	(1,069,107,681.16)
(175,860,000.00) Subsidies	11	(136,855,439.00)	(31,828,374.85)
(48,470,000.00) Transfers - Payments	13A	(48,464,232.28)	(36,548,774.60)
- Transfers - Payments to Individuals	13B	-	-
- Loss on Foreign Exchange	14	-	-
(7,244,247,000.00) Total Payments		(4,806,976,249.12)	(3,754,633,104.06)
4,726,380,000.00 Net Cash flow from Operating Activities		2,619,654,109.25	1,029,485,355.28
Investing Activities			
(720,000,000.00) Purchase of Fixed Assets	15A	(107,403,145.73)	(17,538,227.27)
(4,189,140,000.00) Construction/Provision of Fixed Assets	15B	(48,320,593.16)	(60,410,774.60)
(1,059,000,000.00) Rehabilitation/Repairs of Fixed Assets	15C	(256,918,417.15)	(57,201,000.00)
(404,000,000.00) Preservation of the Environment	15D	(66,421,925.92)	(1,500,000.00)
(633,000,000.00) Acquisition of Non Tangible Assets	15E	(432,939,363.64)	(9,231,000.00)
(7,005,140,000.00) Net Cash Flow from Investing Activities		(912,003,445.60)	(145,881,001.87)
Financing Activities			
1,740,000,000.00 Proceeds from Aids and Grants	3	4,344,088.47	-
- Proceeds from Loans/Borrowings	4A	-	-
- Proceeds from Other Capital Receipts	4B	-	20,028,600.00
(569,320,000.00) Repayment of Loans	12	(569,312,353.28)	(55,825,938.04)
1,170,680,000.00 Net Cash Flow from Financing Activities		(564,968,264.81)	(35,797,338.04)
(1,108,080,000.00) Net Surplus/(Deficit) for the Year		1,142,682,398.84	847,807,015.37
1,108,080,000.00 Add: Opening Balance		1,589,239,829.41	741,432,814.04
- Closing Cash Balance		2,731,922,228.25	1,589,239,829.41

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025**

		₦	₦
ASSETS			
Cash and Bank Balances	16	2,731,922,228	1,589,239,829
TOTAL ASSETS		2,731,922,228	1,589,239,829
LIABILITIES			
Accumulated Surplus/(Deficit)	25	2,731,922,228	1,589,239,829
TOTAL LIABILITIES		2,731,922,228	1,589,239,829

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

**STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER,
2025**

	NOTES	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE ON FINAL BUDGET 2025	ACTUAL 2024
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	11,787,790,000.00	62,210,000.00	11,850,000,000.00	11,850,000,000.00	7,342,456,795.35	(4,507,543,204.65)	4,665,244,414.98
Sub-total Statutory Revenue		11,787,790,000.00	62,210,000.00	11,850,000,000.00	11,850,000,000.00	7,342,456,795.35	(4,507,543,204.65)	4,665,244,414.98
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	31,080,000.00	8,265,000.00	39,345,000.00	39,345,000.00	4,676,824.00	(34,668,176.00)	7,638,881.00
Licences - General	2C	-	-	-	-	-	-	-
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	16,980,000.00	11,652,000.00	28,632,000.00	28,632,000.00	4,156,100.00	(24,475,900.00)	3,893,390.00
Fees - General	2F	12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
Fines - General	2G	3,090,000.00	1,500,000.00	4,590,000.00	4,590,000.00	297,000.00	(4,293,000.00)	3,328,650.00
Sales - General	2H	16,560,000.00	-	16,560,000.00	16,560,000.00	1,572,300.00	(14,987,700.00)	844,179.00
Earnings -General	2I	-	-	-	-	-	-	-
Rent on Government Buildings - General	2J	5,500,000.00	10,000,000.00	15,500,000.00	15,500,000.00	911,000.00	(14,589,000.00)	624,000.00
Rent on Land & Others - General	2K	-	-	-	-	282,200.00	282,200.00	-
Repayments - General	2L	4,000,000.00	-	4,000,000.00	4,000,000.00	-	(4,000,000.00)	465,000.00
Investment Income	2M	-	-	-	-	235,000.00	235,000.00	-
Interest Earned	2N	200,000,000.00	(200,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		289,210,000.00	(168,583,000.00)	120,627,000.00	120,627,000.00	84,173,563.02	(36,453,436.98)	118,874,044.36
Capital Receipts								
Aids and Grants	3	40,000,000.00	1,700,000,000.00	1,740,000,000.00	1,740,000,000.00	4,344,088.47	(1,735,655,911.53)	-
Loans/Borrowings Receipt	4A	1,500,000,000.00	(1,500,000,000.00)	-	-	-	-	-
Other Capital Receipts	4B	-	-	-	-	-	-	20,028,600.00
Sub-total Capital Receipts		1,540,000,000.00	200,000,000.00	1,740,000,000.00	1,740,000,000.00	4,344,088.47	(1,735,655,911.53)	20,028,600.00
TOTAL REVENUE		13,617,000,000.00	93,627,000.00	13,710,627,000.00	13,710,627,000.00	7,430,974,446.84	(6,279,652,553.16)	4,804,147,059.34
EXPENDITURE								
OPERATING EXPENDITURE								
Salaries and Allowances	5	1,944,600,000.00	597,400,000.00	2,542,000,000.00	2,025,590,000.00	1,742,431,906.84	283,158,093.16	999,944,769.95
Social Contributions	6	-	-	-	283,340,000.00	283,331,447.18	8,552.82	-
Social Benefits	7	500,000,000.00	150,000,000.00	650,000,000.00	258,600,000.00	258,591,471.27	8,528.73	576,921,438.37
Overhead Cost	8	1,724,400,000.00	938,307,000.00	2,662,707,000.00	3,060,957,000.00	1,755,389,287.98	1,305,567,712.02	1,040,282,065.13
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contributions	10	706,000,000.00	552,000,000.00	1,258,000,000.00	1,391,430,000.00	581,912,464.57	809,517,535.43	1,069,107,681.16
Subsidies	11	160,000,000.00	(55,000,000.00)	105,000,000.00	175,860,000.00	136,855,439.00	39,004,561.00	31,828,374.85
Public Debt Charges	12	500,000,000.00	-	500,000,000.00	569,320,000.00	569,312,353.28	7,646.72	55,825,938.04
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		5,535,000,000.00	2,182,707,000.00	7,717,707,000.00	7,765,097,000.00	5,327,824,370.12	2,437,272,629.88	3,773,910,267.50
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE								
		8,082,000,000.00	(2,089,080,000.00)	5,992,920,000.00	5,945,530,000.00	2,103,150,076.72	(8,716,925,183.04)	1,030,236,791.84
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	560,000,000.00	90,000,000.00	650,000,000.00	720,000,000.00	107,403,145.73	612,596,854.27	17,538,227.27
Construction/Provision of Fixed Assets	15B	5,357,000,000.00	(454,000,000.00)	4,903,000,000.00	4,189,140,000.00	48,320,593.16	4,140,819,406.84	60,410,774.60
Rehabilitation/Repairs of Fixed Assets	15C	1,475,000,000.00	(467,000,000.00)	1,008,000,000.00	1,059,000,000.00	256,918,417.15	802,081,582.85	57,201,000.00
Preservation of the Environment	15D	490,000,000.00	(150,000,000.00)	340,000,000.00	404,000,000.00	66,421,925.92	337,578,074.08	1,500,000.00
Acquisition of Non Tangible Assets	15E	200,000,000.00	-	200,000,000.00	633,000,000.00	432,939,363.64	200,060,636.36	9,231,000.00
TOTAL CAPITAL EXPENDITURE		8,082,000,000.00	(981,000,000.00)	7,101,000,000.00	7,005,140,000.00	912,003,445.60	6,093,136,554.40	145,881,001.87
TRANSFERS								
Transfers - Payments	13A	-	-	-	48,470,000.00	48,464,232.28	5,767.72	36,548,774.60
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	48,470,000.00	48,464,232.28	5,767.72	36,548,774.60
SURPLUS/(DEFICIT)								
		-	(1,108,080,000.00)	(1,108,080,000.00)	(1,108,080,000.00)	1,142,682,398.84	(14,810,067,505.16)	847,807,015.37

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024	NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦		₦	₦	₦	₦	₦	₦
741,432,814.04	OPENING BALANCE	1,589,239,829.41					
	REVENUE						
4,665,244,414.98	Statutory Revenue	7,342,456,795.35	11,850,000,000.00	11,850,000,000.00	62,210,000.00	11,787,790,000.00	(4,507,543,204.65)
4,665,244,414.98	Sub-total Statutory Revenue	7,342,456,795.35	11,850,000,000.00	11,850,000,000.00	62,210,000.00	11,787,790,000.00	(4,507,543,204.65)
	Independent Revenue:						
-	Personal Taxes	-	-	-	-	-	-
7,638,881.00	Licences - General	4,676,824.00	39,345,000.00	39,345,000.00	8,265,000.00	31,080,000.00	(34,668,176.00)
-	Mining Rents	-	-	-	-	-	-
-	Fees - General	-	-	-	-	-	-
3,893,390.00	Fines - General	4,156,100.00	28,632,000.00	28,632,000.00	11,652,000.00	16,980,000.00	(24,475,900.00)
-	Sales - General	-	12,000,000.00	12,000,000.00	-	12,000,000.00	(12,000,000.00)
3,328,650.00	Earnings - General	297,000.00	4,590,000.00	4,590,000.00	1,500,000.00	3,090,000.00	(4,293,000.00)
844,179.00	Rent on Government Buildings - General	1,572,300.00	16,560,000.00	16,560,000.00	-	16,560,000.00	(14,987,700.00)
-	Rent on Land & Others - General	-	-	-	-	-	-
624,000.00	Repayments - General	911,000.00	15,500,000.00	15,500,000.00	10,000,000.00	5,500,000.00	(14,589,000.00)
-	Investment Income	282,200.00	-	-	-	-	282,200.00
465,000.00	Interest Earned	-	4,000,000.00	4,000,000.00	-	4,000,000.00	(4,000,000.00)
-	Re-Imbursement General	235,000.00	-	-	-	-	235,000.00
102,079,944.36	Rates	72,043,139.02	-	-	(200,000,000.00)	200,000,000.00	72,043,139.02
-	Miscellaneous	-	-	-	-	-	-
118,874,044.36	Sub-total Independent Revenue	84,173,563.02	120,627,000.00	120,627,000.00	(168,583,000.00)	289,210,000.00	(36,453,436.98)
5,525,551,273.38	TOTAL RECURRENT REVENUE	9,015,870,187.78	11,970,627,000.00	11,970,627,000.00	(106,373,000.00)	12,077,000,000.00	(4,543,996,641.63)
	EXPENDITURE						
999,944,769.95	Salaries and Allowances	1,742,431,906.84	2,025,590,000.00	2,542,000,000.00	597,400,000.00	1,944,600,000.00	283,158,093.16
-	Social Contributions	283,331,447.18	283,340,000.00	-	-	-	8,552.82
576,921,438.37	Social Benefits	258,591,471.27	258,600,000.00	650,000,000.00	150,000,000.00	500,000,000.00	8,528.73
1,040,282,065.13	Overhead Cost	1,755,389,287.98	3,060,957,000.00	2,662,707,000.00	938,307,000.00	1,724,400,000.00	1,305,567,712.02
-	Loans and Advances	-	-	-	-	-	-
1,069,107,681.16	Grants and Contributions	581,912,464.57	1,391,430,000.00	1,258,000,000.00	552,000,000.00	706,000,000.00	809,517,535.43
31,828,374.85	Subsidies	136,855,439.00	175,860,000.00	105,000,000.00	(55,000,000.00)	160,000,000.00	39,004,561.00
55,825,938.04	Public Debt Charges	569,312,353.28	569,320,000.00	500,000,000.00	-	500,000,000.00	7,646.72
-	Loss on Foreign Exchange	-	-	-	-	-	-
3,773,910,267.50	TOTAL OPERATING EXPENDITURE	5,327,824,370.12	7,765,097,000.00	7,717,707,000.00	2,182,707,000.00	5,535,000,000.00	2,437,272,629.88
1,751,641,005.88	OPERATING BALANCE	3,688,045,817.66	4,205,530,000.00	4,252,920,000.00	(2,289,080,000.00)	6,542,000,000.00	(6,981,269,271.51)
	TRANSFERS						
36,548,774.60	Transfers - Payments	48,464,232.28	48,470,000.00	-	-	-	5,767.72
-	Transfers - Payments to Individuals	-	-	-	-	-	-
125,852,401.87	Transfer to Capital Development Fund	907,659,357.13	-	-	-	-	-
-	Transfer from Capital Development Fund	-	-	-	-	-	-
162,401,176.47	TRANSFERS TOTAL	956,123,589.41	48,470,000.00	-	-	-	5,767.72
1,589,239,829.41	CLOSING BALANCE	2,731,922,228.25					

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024	NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦		₦	₦	₦	₦	₦	₦
-	OPENING BALANCE	-					
REVENUE							
Capital Receipts							
125,852,401.87	Transfer from Consolidated Revenue Fund	907,659,357.13	-	-	-	-	-
-	- Aids and Grants	4,344,088.47	1,740,000,000.00	1,740,000,000.00	1,700,000,000.00	40,000,000.00	(1,735,655,911.53)
-	- Loans/Borrowings Receipt	-	-	-	(1,500,000,000.00)	1,500,000,000.00	-
20,028,600.00	- Other Capital Receipts	-	-	-	-	-	-
145,881,001.87	Sub-total Capital Receipts	912,003,445.60	1,740,000,000.00	1,740,000,000.00	200,000,000.00	1,540,000,000.00	(1,735,655,911.53)
-	- Transfer to Consolidated Revenue Fund	-	-	-	-	-	-
145,881,001.87	TOTAL CAPITAL REVENUE AVAILABLE	912,003,445.60	1,740,000,000.00	1,740,000,000.00	200,000,000.00	1,540,000,000.00	(1,735,655,911.53)
CAPITAL EXPENDITURE							
17,538,227.27	Purchase of Fixed Assets	107,403,145.73	720,000,000.00	650,000,000.00	90,000,000.00	560,000,000.00	612,596,854.27
60,410,774.60	Construction/Provision of Fixed Assets	48,320,593.16	4,189,140,000.00	4,903,000,000.00	(454,000,000.00)	5,357,000,000.00	4,140,819,406.84
57,201,000.00	Rehabilitation/Repairs of Fixed Assets	256,918,417.15	1,059,000,000.00	1,008,000,000.00	(467,000,000.00)	1,475,000,000.00	802,081,582.85
1,500,000.00	Preservation of the Environment	66,421,925.92	404,000,000.00	340,000,000.00	(150,000,000.00)	490,000,000.00	337,578,074.08
9,231,000.00	Acquisition of Non Tangible Assets	432,939,363.64	633,000,000.00	200,000,000.00	-	200,000,000.00	200,060,636.36
145,881,001.87	TOTAL CAPITAL EXPENDITURE	912,003,445.60	7,005,140,000.00	7,101,000,000.00	(981,000,000.00)	8,082,000,000.00	6,093,136,554.40
-	CLOSING BALANCE	-					

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE ON FINAL BUDGET 2025 ₦	ACTUAL 2024 ₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101	Statutory Allocation	1,700,162,000.00	1,499,838,000.00	3,200,000,000.00	3,200,000,000.00	2,957,714,172.52	(242,285,827.48)	646,976,416.11
110102	Share of VAT	4,533,765,000.00	(533,765,000.00)	4,000,000,000.00	4,000,000,000.00	3,154,144,951.20	(845,855,048.80)	956,473,845.49
110103	Other FAAC	5,553,863,000.00	(903,863,000.00)	4,650,000,000.00	4,650,000,000.00	1,230,597,671.63	(3,419,402,328.37)	3,061,794,153.38
	STATUTORY REVENUE TOTAL	11,787,790,000.00	62,210,000.00	11,850,000,000.00	11,850,000,000.00	7,342,456,795.35	(4,507,543,204.65)	4,665,244,414.98
INDEPENDENT REVENUE								
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	-	-	-	-	-	-	-
120201	Licences - General	31,080,000.00	8,265,000.00	39,345,000.00	39,345,000.00	4,676,824.00	(34,668,176.00)	7,638,881.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	16,980,000.00	11,652,000.00	28,632,000.00	28,632,000.00	4,156,100.00	(24,475,900.00)	3,893,390.00
120205	Fines - General	12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
120206	Sales - General	3,090,000.00	1,500,000.00	4,590,000.00	4,590,000.00	297,000.00	(4,293,000.00)	3,328,650.00
120207	Earnings - General	16,560,000.00	-	16,560,000.00	16,560,000.00	1,572,300.00	(14,987,700.00)	844,179.00
120208	Rent on Government Buildings - General	-	-	-	-	-	-	-
120209	Rent on Land & Others - General	5,500,000.00	10,000,000.00	15,500,000.00	15,500,000.00	911,000.00	(14,589,000.00)	624,000.00
120210	Repayments - General	-	-	-	-	282,200.00	282,200.00	-
120211	Investment Income	4,000,000.00	-	4,000,000.00	4,000,000.00	-	(4,000,000.00)	465,000.00
120212	Interest Earned	-	-	-	-	235,000.00	235,000.00	-
120213	Re-Imbursement General	200,000,000.00	(200,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
	INDEPENDENT REVENUE TOTAL	289,210,000.00	(168,583,000.00)	120,627,000.00	120,627,000.00	84,173,563.02	(36,453,436.98)	118,874,044.36
CAPITAL RECEIPTS AND OTHER REVENUE SOURCES								
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	4,344,088.47	4,344,088.47	-
130202	Foreign Grants	40,000,000.00	1,700,000,000.00	1,740,000,000.00	1,740,000,000.00	-	(1,740,000,000.00)	-
140201	Other Capital Receipts	-	-	-	-	-	-	-
140301	Domestic Loans/ Borrowings Receipt	1,500,000,000.00	(1,500,000,000.00)	-	-	-	-	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	20,028,600.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,540,000,000.00	200,000,000.00	1,740,000,000.00	1,740,000,000.00	4,344,088.47	(1,735,655,911.53)	20,028,600.00
	TOTAL REVENUE	13,617,000,000.00	93,627,000.00	13,710,627,000.00	13,710,627,000.00	7,430,974,446.84	(6,279,652,553.16)	4,804,147,059.34

BILLIRI LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 N	SUPPLEMENTARY BUDGET 2025 N	REVISED BUDGET 2025 N	FINAL BUDGET 2025 N	ACTUAL 2025 N	VARIANCE 2025 N	ACTUAL 2024 N
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	1,274,000,000.00	407,000,000.00	1,681,000,000.00	1,732,290,000.00	1,732,287,906.84	2,093.16	999,944,769.95
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	95,000,000.00	95,000,000.00	190,000,000.00	-	-	-	-
21010104	Consolidated Salaries	145,000,000.00	65,000,000.00	210,000,000.00	-	-	-	-
210201	Allowances	430,600,000.00	30,400,000.00	461,000,000.00	293,300,000.00	10,144,000.00	283,156,000.00	-
210202	Social Contributions	-	-	-	283,340,000.00	283,331,447.18	8,552.82	-
210301	Social Benefits	500,000,000.00	150,000,000.00	650,000,000.00	258,600,000.00	258,591,471.27	8,528.73	576,921,438.37
	Personnel Cost Total	2,444,600,000.00	747,400,000.00	3,192,000,000.00	2,567,530,000.00	2,284,354,825.29	283,175,174.71	1,576,866,208.32
2202	Overhead Cost							
220201	Travels and Transport - General	341,000,000.00	20,907,000.00	361,907,000.00	457,197,000.00	331,671,164.12	125,525,835.88	189,762,288.00
220202	Utilities - General	5,000,000.00	4,000,000.00	9,000,000.00	3,500,000.00	3,500,000.00	-	-
220203	Materials and Supplies - General	138,500,000.00	65,750,000.00	204,250,000.00	282,660,000.00	230,394,441.22	52,265,558.78	83,311,015.79
220204	Maintenance Services - General	73,000,000.00	90,150,000.00	163,150,000.00	332,830,000.00	282,586,392.62	50,243,607.38	147,503,806.15
220205	Training - General	50,000,000.00	-	50,000,000.00	87,620,000.00	62,881,836.34	24,738,163.66	6,521,999.86
220206	Other Services - General	737,500,000.00	111,000,000.00	848,500,000.00	860,500,000.00	518,861,203.32	341,638,796.68	389,445,439.02
220207	Consulting and Professional Services	40,500,000.00	191,000,000.00	231,500,000.00	219,030,000.00	63,436,870.68	155,593,129.32	6,687,272.72
220208	Fuel and Lubricants	3,000,000.00	3,000,000.00	6,000,000.00	3,500,000.00	3,500,000.00	-	-
220209	Financial Charges	10,000,000.00	-	10,000,000.00	10,870,000.00	2,592,806.26	8,277,193.74	7,964,584.28
220210	Miscellaneous Expenses	325,900,000.00	452,500,000.00	778,400,000.00	803,250,000.00	255,964,573.42	547,285,426.58	209,085,659.31
	Overhead Cost Total	1,724,400,000.00	938,307,000.00	2,662,707,000.00	3,060,957,000.00	1,755,389,287.98	1,305,567,712.02	1,040,282,065.13
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	706,000,000.00	552,000,000.00	1,258,000,000.00	1,391,430,000.00	581,912,464.57	809,517,535.43	1,069,107,681.16
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	706,000,000.00	552,000,000.00	1,258,000,000.00	1,391,430,000.00	581,912,464.57	809,517,535.43	1,069,107,681.16
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	160,000,000.00	(55,000,000.00)	105,000,000.00	175,860,000.00	136,855,439.00	39,004,561.00	31,828,374.85
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	160,000,000.00	(55,000,000.00)	105,000,000.00	175,860,000.00	136,855,439.00	39,004,561.00	31,828,374.85
2206	Public Debt Charges							
2206	Loans Repayment	500,000,000.00	-	500,000,000.00	569,320,000.00	569,312,353.28	7,646.72	55,825,938.04
	Public Debt Charges Total	500,000,000.00	-	500,000,000.00	569,320,000.00	569,312,353.28	7,646.72	55,825,938.04
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	48,470,000.00	48,464,232.28	5,767.72	36,548,774.60
	Transfers Payment - Total	-	-	-	48,470,000.00	48,464,232.28	5,767.72	36,548,774.60
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	560,000,000.00	90,000,000.00	650,000,000.00	720,000,000.00	107,403,145.73	612,596,854.27	17,538,227.27
230201	Construction/Provision of Fixed Assets	5,357,000,000.00	(454,000,000.00)	4,903,000,000.00	4,189,140,000.00	48,320,593.16	4,140,819,406.84	60,410,774.60
230301	Rehabilitation/Repairs of Fixed Assets	1,475,000,000.00	(467,000,000.00)	1,008,000,000.00	1,059,000,000.00	256,918,417.15	802,081,582.85	57,201,000.00
230401	Preservation of the Environment	490,000,000.00	(150,000,000.00)	340,000,000.00	404,000,000.00	66,421,925.92	337,578,074.08	1,500,000.00
230501	Acquisition of Non Tangible Assets	200,000,000.00	-	200,000,000.00	633,000,000.00	432,939,363.64	200,060,636.36	9,231,000.00
	Capital Expenditure Total	8,082,000,000.00	(981,000,000.00)	7,101,000,000.00	7,005,140,000.00	912,003,445.60	6,093,136,554.40	145,881,001.87
	TOTAL EXPENDITURE	13,617,000,000.00	1,201,707,000.00	14,818,707,000.00	14,818,707,000.00	6,288,292,048.00	8,530,414,952.00	3,956,340,043.97

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2025

FINAL BUDGET 2025	NOTES	2025 ₦	2024 ₦
Operating Activities			
Receipts			
9,900,000,000.00 Statutory Revenue	1	7,684,039,044.02	4,874,917,260.32
Independent Revenue:			
100,000.00 Personal Taxes	2A	-	-
8,500,000.00 Other Taxes	2B	16,959,901.23	3,524,000.00
- Licences - General	2C	-	-
- Mining Rents	2D	-	-
7,580,000.00 Royalties	2E	5,255,600.00	3,914,400.00
200,000.00 Fees - General	2F	-	-
1,500,000.00 Fines - General	2G	-	-
8,400,000.00 Sales - General	2H	11,873,700.00	10,334,810.00
700,000.00 Earnings -General	2I	-	1,123,000.00
3,400,000.00 Rent on Government Buildings - General	2J	5,573,625.00	1,575,200.00
- Rent on Land & Others - General	2K	-	-
200,000.00 Repayments - General	2L	-	-
- Investment Income	2M	-	-
- Interest Earned	2N	72,043,139.02	102,079,944.36
- Re-Imbursement General	2O	-	-
30,580,000.00 Independent Revenue Sub-total		111,705,965.25	122,551,354.36
9,930,580,000.00 Total Receipts		7,795,745,009.27	4,997,468,614.68
Payments			
(2,358,990,000.00) Salaries and Allowances	5	(2,216,734,203.55)	(894,077,588.42)
(224,890,000.00) Social Contributions	6	(224,885,570.30)	-
(846,310,000.00) Social Benefits	7	(321,565,421.76)	(428,633,273.93)
(2,788,150,000.00) Overhead Cost	8	(1,801,366,808.03)	(952,779,629.11)
- Loans and Advances	9	-	-
(1,489,920,000.00) Grants and Contributions	10	(709,514,322.97)	(1,220,433,704.70)
(165,290,000.00) Subsidies	11	(165,280,458.07)	(1,000,000.00)
(77,810,000.00) Transfers - Payments	13A	(77,808,320.75)	-
(13,750,000.00) Transfers - Payments to Individuals	13B	(13,750,000.00)	-
- Loss on Foreign Exchange	14	-	-
(7,965,110,000.00) Total Payments		(5,530,905,105.43)	(3,496,924,196.16)
1,965,470,000.00 Net Cash flow from Operating Activities		2,264,839,903.84	1,500,544,418.52
Investing Activities			
(825,000,000.00) Purchase of Fixed Assets	15A	(151,772,255.73)	(135,124,401.40)
(121,370,000.00) Construction/Provision of Fixed Assets	15B	(199,665,424.64)	(1,102,794,714.64)
(997,000,000.00) Rehabilitation/Repairs of Fixed Assets	15C	(232,015,141.60)	(141,897,900.00)
(128,000,000.00) Preservation of the Environment	15D	(91,355,522.31)	-
(492,000,000.00) Acquisition of Non Tangible Assets	15E	(421,114,363.64)	-
(2,563,370,000.00) Net Cash Flow from Investing Activities		(1,095,922,707.92)	(1,379,817,016.04)
Financing Activities			
30,000,000.00 Proceeds from Aids and Grants	3	-	-
1,000,000,000.00 Proceeds from Loans/Borrowings	4A	-	-
275,000,000.00 Proceeds from Other Capital Receipts	4B	-	43,303,295.85
(717,520,000.00) Repayment of Loans	12	(717,511,469.43)	-
587,480,000.00 Net Cash Flow from Financing Activities		(717,511,469.43)	43,303,295.85
(10,420,000.00) Net Surplus/(Deficit) for the Year		451,405,726.49	164,030,698.33
10,420,000.00 Add: Opening Balance		563,370,027.74	399,339,329.41
- Closing Cash Balance		1,014,775,754.23	563,370,027.74

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025**

	NOTES	2025 ₦	2024 ₦
ASSETS			
Cash and Bank Balances	16	1,014,775,754	563,370,028
TOTAL ASSETS		1,014,775,754	563,370,028
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,014,775,754	563,370,028
TOTAL LIABILITIES		1,014,775,754	563,370,028

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2025

	NOTES	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE ON FINAL BUDGET 2025	ACTUAL 2024
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	7,150,000,000.00	2,750,000,000.00	9,900,000,000.00	9,900,000,000.00	7,684,039,044.02	(2,215,960,955.98)	4,874,917,260.32
Sub-total Statutory Revenue		7,150,000,000.00	2,750,000,000.00	9,900,000,000.00	9,900,000,000.00	7,684,039,044.02	(2,215,960,955.98)	4,874,917,260.32
Independent Revenue:								
Personal Taxes	2A	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
Other Taxes	2B	9,320,000.00	(820,000.00)	8,500,000.00	8,500,000.00	16,959,901.23	8,459,901.23	3,524,000.00
Licences - General	2C	-	-	-	-	-	-	-
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	7,280,000.00	300,000.00	7,580,000.00	7,580,000.00	5,255,600.00	(2,324,400.00)	3,914,400.00
Fees - General	2F	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
Fines - General	2G	1,500,000.00	-	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
Sales - General	2H	6,000,000.00	2,400,000.00	8,400,000.00	8,400,000.00	11,873,700.00	3,473,700.00	10,334,810.00
Earnings -General	2I	700,000.00	-	700,000.00	700,000.00	-	(700,000.00)	1,123,000.00
Rent on Government Buildings - General	2J	1,700,000.00	1,700,000.00	3,400,000.00	3,400,000.00	5,573,625.00	2,173,625.00	1,575,200.00
Rent on Land & Others - General	2K	-	-	-	-	-	-	-
Repayments - General	2L	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
Investment Income	2M	-	-	-	-	-	-	-
Interest Earned	2N	100,000,000.00	(100,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		127,000,000.00	(96,420,000.00)	30,580,000.00	30,580,000.00	111,705,965.25	81,125,965.25	122,551,354.36
Capital Receipts								
Aids and Grants	3	30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
Loans/Borrowings Receipt	4A	1,000,000,000.00	-	1,000,000,000.00	1,000,000,000.00	-	(1,000,000,000.00)	-
Other Capital Receipts	4B	75,000,000.00	200,000,000.00	275,000,000.00	275,000,000.00	-	(275,000,000.00)	43,303,295.85
Sub-total Capital Receipts		1,105,000,000.00	200,000,000.00	1,305,000,000.00	1,305,000,000.00	-	(1,305,000,000.00)	43,303,295.85
TOTAL REVENUE		8,382,000,000.00	2,853,580,000.00	11,235,580,000.00	11,235,580,000.00	7,795,745,009.27	(3,439,834,990.73)	5,040,771,910.53
EXPENDITURE								
OPERATING EXPENDITURE								
Salaries and Allowances	5	2,319,000,000.00	320,000,000.00	2,639,000,000.00	2,358,990,000.00	2,216,734,203.55	142,255,796.45	894,077,588.42
Social Contributions	6	-	-	-	224,890,000.00	224,885,570.30	4,429.70	-
Social Benefits	7	400,000,000.00	150,000,000.00	550,000,000.00	846,310,000.00	321,565,421.76	524,744,578.24	428,633,273.93
Overhead Cost	8	1,351,000,000.00	954,000,000.00	2,305,000,000.00	2,788,150,000.00	1,801,366,808.03	986,783,191.97	952,779,629.11
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contributions	10	702,000,000.00	545,000,000.00	1,247,000,000.00	1,489,920,000.00	709,514,322.97	780,405,677.03	1,220,433,704.70
Subsidies	11	85,000,000.00	(30,000,000.00)	55,000,000.00	165,290,000.00	165,280,458.07	9,541.93	1,000,000.00
Public Debt Charges	12	300,000,000.00	(200,000,000.00)	100,000,000.00	717,520,000.00	717,511,469.43	8,530.57	-
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		5,157,000,000.00	1,739,000,000.00	6,896,000,000.00	8,591,070,000.00	6,156,858,254.11	2,434,211,745.89	3,496,924,196.16
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		3,225,000,000.00	1,114,580,000.00	4,339,580,000.00	2,644,510,000.00	1,638,886,755.16	(5,874,046,736.62)	1,543,847,714.37
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	613,000,000.00	175,000,000.00	788,000,000.00	825,000,000.00	151,772,255.73	673,227,744.27	135,124,401.40
Construction/Provision of Fixed Assets	15B	1,642,000,000.00	850,000,000.00	2,492,000,000.00	121,370,000.00	199,665,424.64	(78,295,424.64)	1,102,794,714.64
Rehabilitation/Repairs of Fixed Assets	15C	1,090,000,000.00	(150,000,000.00)	940,000,000.00	997,000,000.00	232,015,141.60	764,984,858.40	141,897,900.00
Preservation of the Environment	15D	40,000,000.00	20,000,000.00	60,000,000.00	128,000,000.00	91,355,522.31	36,644,477.69	-
Acquisition of Non Tangible Assets	15E	70,000,000.00	-	70,000,000.00	492,000,000.00	421,114,363.64	70,885,636.36	-
TOTAL CAPITAL EXPENDITURE		3,455,000,000.00	895,000,000.00	4,350,000,000.00	2,563,370,000.00	1,095,922,707.92	1,467,447,292.08	1,379,817,016.04
TRANSFERS								
Transfers - Payments	13A	-	-	-	77,810,000.00	77,808,320.75	1,679.25	-
Transfers - Payments to Individuals	13B	-	-	-	13,750,000.00	13,750,000.00	-	-
TRANSFERS TOTAL		-	-	-	91,560,000.00	91,558,320.75	1,679.25	-
SURPLUS/(DEFICIT)		(230,000,000.00)	219,580,000.00	(10,420,000.00)	(10,420,000.00)	451,405,726.49	(7,341,495,707.95)	164,030,698.33

DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025

ACTUAL 2024	NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦		₦	₦	₦	₦	₦	₦
399,339,329.41	OPENING BALANCE	563,370,027.74					
	REVENUE						
4,874,917,260.32	Statutory Revenue	7,684,039,044.02	9,900,000,000.00	9,900,000,000.00	2,750,000,000.00	7,150,000,000.00	(2,215,960,955.98)
4,874,917,260.32	Sub-total Statutory Revenue	7,684,039,044.02	9,900,000,000.00	9,900,000,000.00	2,750,000,000.00	7,150,000,000.00	(2,215,960,955.98)
	Independent Revenue:						
-	Personal Taxes	-	100,000.00	100,000.00	-	100,000.00	(100,000.00)
3,524,000.00	Licences - General	16,959,901.23	8,500,000.00	8,500,000.00	(820,000.00)	9,320,000.00	8,459,901.23
-	Mining Rents	-	-	-	-	-	-
-	Fees - General	-	-	-	-	-	-
3,914,400.00	Fines - General	5,255,600.00	7,580,000.00	7,580,000.00	300,000.00	7,280,000.00	(2,324,400.00)
-	Sales - General	-	200,000.00	200,000.00	-	200,000.00	(200,000.00)
-	Earnings -General	-	1,500,000.00	1,500,000.00	-	1,500,000.00	(1,500,000.00)
10,334,810.00	Rent on Government Buildings - General	11,873,700.00	8,400,000.00	8,400,000.00	2,400,000.00	6,000,000.00	3,473,700.00
1,123,000.00	Rent on Land & Others - General	-	700,000.00	700,000.00	-	700,000.00	(700,000.00)
1,575,200.00	Repayments - General	5,573,625.00	3,400,000.00	3,400,000.00	1,700,000.00	1,700,000.00	2,173,625.00
-	Investment Income	-	-	-	-	-	-
-	Interest Earned	-	200,000.00	200,000.00	-	200,000.00	(200,000.00)
-	Re-Imbursement General	-	-	-	-	-	-
102,079,944.36	Rates	72,043,139.02	-	-	(100,000,000.00)	100,000,000.00	72,043,139.02
-	Miscellaneous	-	-	-	-	-	-
122,551,354.36	Sub-total Independent Revenue	111,705,965.25	30,580,000.00	30,580,000.00	(96,420,000.00)	127,000,000.00	81,125,965.25
5,396,807,944.09	TOTAL RECURRENT REVENUE	8,359,115,037.01	9,930,580,000.00	9,930,580,000.00	2,653,580,000.00	7,277,000,000.00	(2,134,834,990.73)
	EXPENDITURE						
894,077,588.42	Salaries and Allowances	2,216,734,203.55	2,358,990,000.00	2,639,000,000.00	320,000,000.00	2,319,000,000.00	142,255,796.45
-	Social Contributions	224,885,570.30	224,890,000.00	-	-	-	4,429.70
428,633,273.93	Social Benefits	321,565,421.76	846,310,000.00	550,000,000.00	150,000,000.00	400,000,000.00	524,744,578.24
952,779,629.11	Overhead Cost	1,801,366,808.03	2,788,150,000.00	2,305,000,000.00	954,000,000.00	1,351,000,000.00	986,783,191.97
-	Loans and Advances	-	-	-	-	-	-
1,220,433,704.70	Grants and Contributions	709,514,322.97	1,489,920,000.00	1,247,000,000.00	545,000,000.00	702,000,000.00	780,405,677.03
1,000,000.00	Subsidies	165,280,458.07	165,290,000.00	55,000,000.00	(30,000,000.00)	85,000,000.00	9,541.93
-	Public Debt Charges	717,511,469.43	717,520,000.00	100,000,000.00	(200,000,000.00)	300,000,000.00	8,530.57
-	Loss on Foreign Exchange	-	-	-	-	-	-
3,496,924,196.16	TOTAL OPERATING EXPENDITURE	6,156,858,254.11	8,591,070,000.00	6,896,000,000.00	1,739,000,000.00	5,157,000,000.00	2,434,211,745.89
1,899,883,747.93	OPERATING BALANCE	2,202,256,782.90	1,339,510,000.00	3,034,580,000.00	914,580,000.00	2,120,000,000.00	(4,569,046,736.62)
	TRANSFERS						
-	Transfers - Payments	77,808,320.75	77,810,000.00	-	-	-	1,679.25
-	Transfers - Payments to Individuals	13,750,000.00	13,750,000.00	-	-	-	-
1,336,513,720.19	Transfer to Capital Development Fund	1,095,922,707.92	-	-	-	-	-
-	Transfer from Capital Development Fund	-	-	-	-	-	-
1,336,513,720.19	TRANSFERS TOTAL	1,187,481,028.67	91,560,000.00	-	-	-	1,679.25
563,370,027.74	CLOSING BALANCE	1,014,775,754.23					

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024		NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
1,336,513,720.19	Transfer from Consolidated Revenue Fund		1,095,922,707.92	-			-	-
-	- Aids and Grants	3	-	30,000,000.00	30,000,000.00	-	30,000,000.00	(30,000,000.00)
-	- Loans/Borrowings Receipt	4A	-	1,000,000,000.00	1,000,000,000.00	-	1,000,000,000.00	(1,000,000,000.00)
43,303,295.85	Other Capital Receipts	4B	-	275,000,000.00	275,000,000.00	200,000,000.00	75,000,000.00	(275,000,000.00)
1,379,817,016.04	Sub-total Capital Receipts		1,095,922,707.92	1,305,000,000.00	1,305,000,000.00	200,000,000.00	1,105,000,000.00	(1,305,000,000.00)
-	- Transfer to Consolidated Revenue Fund		-	-			-	-
1,379,817,016.04	TOTAL CAPITAL REVENUE AVAILABLE		1,095,922,707.92	1,305,000,000.00	1,305,000,000.00	200,000,000.00	1,105,000,000.00	(1,305,000,000.00)
	CAPITAL EXPENDITURE							
135,124,401.40	Purchase of Fixed Assets	15A	151,772,255.73	825,000,000.00	788,000,000.00	175,000,000.00	613,000,000.00	673,227,744.27
1,102,794,714.64	Construction/Provision of Fixed Assets	15B	199,665,424.64	121,370,000.00	2,492,000,000.00	850,000,000.00	1,642,000,000.00	(78,295,424.64)
141,897,900.00	Rehabilitation/Repairs of Fixed Assets	15C	232,015,141.60	997,000,000.00	940,000,000.00	(150,000,000.00)	1,090,000,000.00	764,984,858.40
-	- Preservation of the Environment	15D	91,355,522.31	128,000,000.00	60,000,000.00	20,000,000.00	40,000,000.00	36,644,477.69
-	- Acquisition of Non Tangible Assets	15E	421,114,363.64	492,000,000.00	70,000,000.00	-	70,000,000.00	70,885,636.36
1,379,817,016.04	TOTAL CAPITAL EXPENDITURE		1,095,922,707.92	2,563,370,000.00	4,350,000,000.00	895,000,000.00	3,455,000,000.00	1,467,447,292.08
-	CLOSING BALANCE		-					

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE ON FINAL BUDGET 2025 ₦	ACTUAL 2024 ₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101	Statutory Allocation	1,500,000,000.00	1,700,000,000.00	3,200,000,000.00	3,200,000,000.00	3,236,321,733.41	36,321,733.41	4,874,917,260.32
110102	Share of VAT	3,000,000,000.00	300,000,000.00	3,300,000,000.00	3,300,000,000.00	3,183,406,090.05	(116,593,909.95)	-
110103	Other FAAC	2,650,000,000.00	750,000,000.00	3,400,000,000.00	3,400,000,000.00	1,264,311,220.56	(2,135,688,779.44)	-
	STATUTORY REVENUE TOTAL	7,150,000,000.00	2,750,000,000.00	9,900,000,000.00	9,900,000,000.00	7,684,039,044.02	(2,215,960,955.98)	4,874,917,260.32
INDEPENDENT REVENUE								
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
120201	Licences - General	9,320,000.00	(820,000.00)	8,500,000.00	8,500,000.00	16,959,901.23	8,459,901.23	3,524,000.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	7,280,000.00	300,000.00	7,580,000.00	7,580,000.00	5,255,600.00	(2,324,400.00)	3,914,400.00
120205	Fines - General	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
120206	Sales - General	1,500,000.00	-	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
120207	Earnings - General	6,000,000.00	2,400,000.00	8,400,000.00	8,400,000.00	11,873,700.00	3,473,700.00	10,334,810.00
120208	Rent on Government Buildings - General	700,000.00	-	700,000.00	700,000.00	-	(700,000.00)	1,123,000.00
120209	Rent on Land & Others - General	1,700,000.00	1,700,000.00	3,400,000.00	3,400,000.00	5,573,625.00	2,173,625.00	1,575,200.00
120210	Repayments - General	-	-	-	-	-	-	-
120211	Investment Income	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	100,000,000.00	(100,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
	INDEPENDENT REVENUE TOTAL	127,000,000.00	(96,420,000.00)	30,580,000.00	30,580,000.00	111,705,965.25	81,125,965.25	122,551,354.36
CAPITAL RECEIPTS AND OTHER REVENUE SOURCES								
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
140201	Other Capital Receipts	75,000,000.00	200,000,000.00	275,000,000.00	275,000,000.00	-	(275,000,000.00)	-
140301	Domestic Loans/ Borrowings Receipt	1,000,000,000.00	-	1,000,000,000.00	1,000,000,000.00	-	(1,000,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	43,303,295.85
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,105,000,000.00	200,000,000.00	1,305,000,000.00	1,305,000,000.00	-	(1,305,000,000.00)	43,303,295.85
	TOTAL REVENUE	8,382,000,000.00	2,853,580,000.00	11,235,580,000.00	11,235,580,000.00	7,795,745,009.27	(3,439,834,990.73)	5,040,771,910.53

DUKKU LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE 2025	ACTUAL 2024
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	1,465,500,000.00	320,000,000.00	1,785,500,000.00	2,213,990,000.00	2,213,984,203.55	5,796.45	873,641,088.42
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	70,000,000.00	-	70,000,000.00	-	-	-	6,420,000.00
21010104	Consolidated Salaries	145,000,000.00	-	145,000,000.00	145,000,000.00	2,750,000.00	142,250,000.00	1,030,000.00
210201	Allowances	638,500,000.00	-	638,500,000.00	-	-	-	12,986,500.00
210202	Social Contributions	-	-	-	224,890,000.00	224,885,570.30	4,429.70	-
210301	Social Benefits	400,000,000.00	150,000,000.00	550,000,000.00	846,310,000.00	321,565,421.76	524,744,578.24	428,633,273.93
	Personnel Cost Total	2,719,000,000.00	470,000,000.00	3,189,000,000.00	3,430,190,000.00	2,763,185,195.61	667,004,804.39	1,322,710,862.35
2202	Overhead Cost							
220201	Travels and Transport - General	155,000,000.00	210,000,000.00	365,000,000.00	394,310,000.00	312,969,863.62	81,340,136.38	115,233,048.34
220202	Utilities - General	8,000,000.00	-	8,000,000.00	48,500,000.00	44,500,000.00	4,000,000.00	28,487,409.14
220203	Materials and Supplies - General	195,000,000.00	49,000,000.00	244,000,000.00	296,790,000.00	202,476,953.72	94,313,046.28	157,578,454.54
220204	Maintenance Services - General	115,000,000.00	56,000,000.00	171,000,000.00	366,460,000.00	318,336,900.00	48,123,100.00	28,956,618.17
220205	Training - General	50,000,000.00	-	50,000,000.00	107,550,000.00	104,849,636.34	2,700,363.66	8,636,998.68
220206	Other Services - General	371,000,000.00	215,000,000.00	586,000,000.00	586,000,000.00	430,869,516.44	155,130,483.56	249,974,727.27
220207	Consulting and Professional Services	13,000,000.00	107,000,000.00	120,000,000.00	161,830,000.00	66,624,710.68	95,205,289.32	5,083,818.05
220208	Fuel and Lubricants	75,000,000.00	25,000,000.00	100,000,000.00	100,000,000.00	24,250,000.00	75,750,000.00	99,385,000.00
220209	Financial Charges	5,000,000.00	-	5,000,000.00	5,870,000.00	2,582,669.70	3,287,330.30	977,013.01
220210	Miscellaneous Expenses	364,000,000.00	292,000,000.00	656,000,000.00	720,840,000.00	293,906,557.53	426,933,442.47	258,466,541.91
	Overhead Cost Total	1,351,000,000.00	954,000,000.00	2,305,000,000.00	2,788,150,000.00	1,801,366,808.03	986,783,191.97	952,779,629.11
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	702,000,000.00	545,000,000.00	1,247,000,000.00	1,489,920,000.00	709,514,322.97	780,405,677.03	1,220,433,704.70
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	702,000,000.00	545,000,000.00	1,247,000,000.00	1,489,920,000.00	709,514,322.97	780,405,677.03	1,220,433,704.70
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	85,000,000.00	(30,000,000.00)	55,000,000.00	165,290,000.00	165,280,458.07	9,541.93	1,000,000.00
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	85,000,000.00	(30,000,000.00)	55,000,000.00	165,290,000.00	165,280,458.07	9,541.93	1,000,000.00
2206	Public Debt Charges							
2206	Loans Repayment	300,000,000.00	(200,000,000.00)	100,000,000.00	717,520,000.00	717,511,469.43	8,530.57	-
	Public Debt Charges Total	300,000,000.00	(200,000,000.00)	100,000,000.00	717,520,000.00	717,511,469.43	8,530.57	-
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	77,810,000.00	77,808,320.75	1,679.25	-
	Transfers Payment - Total	-	-	-	77,810,000.00	77,808,320.75	1,679.25	-
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	13,750,000.00	13,750,000.00	-	-
	Transfers Payment - Total	-	-	-	13,750,000.00	13,750,000.00	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	613,000,000.00	175,000,000.00	788,000,000.00	825,000,000.00	151,772,255.73	673,227,744.27	135,124,401.40
230201	Construction/Provision of Fixed Assets	1,642,000,000.00	850,000,000.00	2,492,000,000.00	121,370,000.00	199,665,424.64	(78,295,424.64)	1,102,794,714.64
230301	Rehabilitation/Repairs of Fixed Assets	1,090,000,000.00	(150,000,000.00)	940,000,000.00	997,000,000.00	232,015,141.60	764,984,858.40	141,897,900.00
230401	Preservation of the Environment	40,000,000.00	20,000,000.00	60,000,000.00	128,000,000.00	91,355,522.31	36,644,477.69	-
230501	Acquisition of Non Tangible Assets	70,000,000.00	-	70,000,000.00	492,000,000.00	421,114,363.64	70,885,636.36	-
	Capital Expenditure Total	3,455,000,000.00	895,000,000.00	4,350,000,000.00	2,563,370,000.00	1,095,922,707.92	1,467,447,292.08	1,379,817,016.04
	TOTAL EXPENDITURE	8,612,000,000.00	2,634,000,000.00	11,246,000,000.00	11,232,250,000.00	7,330,589,282.78	3,901,660,717.22	4,876,741,212.20

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2025**

FINAL BUDGET 2025	NOTES	2025 ₦	2024 ₦
Operating Activities			
Receipts			
13,150,000,000.00 Statutory Revenue	1	7,760,610,224.51	4,949,880,662.83
Independent Revenue:			
- Personal Taxes	2A	-	-
17,130,000.00 Other Taxes	2B	2,990,500.00	9,325,100.00
- Licences - General	2C	-	-
- Mining Rents	2D	-	-
52,000,000.00 Royalties	2E	86,091,700.00	29,403,500.00
- Fees - General	2F	-	-
1,500,000.00 Fines - General	2G	-	-
60,500,000.00 Sales - General	2H	49,846,950.00	43,271,500.00
- Earnings - General	2I	-	-
118,670,000.00 Rent on Government Buildings - General	2J	9,056,000.00	62,615,800.00
- Rent on Land & Others - General	2K	-	-
200,000.00 Repayments - General	2L	-	-
- Investment Income	2M	-	-
- Interest Earned	2N	72,043,139.02	102,079,944.36
- Re-Imbursement General	2O	-	-
250,000,000.00 Independent Revenue Sub-total		220,028,289.02	246,695,844.36
13,400,000,000.00 Total Receipts		7,980,638,513.53	5,196,576,507.19
Payments			
(1,911,000,000.00) Salaries and Allowances	5	(1,754,979,929.90)	(1,203,139,666.95)
(160,540,000.00) Social Contributions	6	(160,532,729.43)	(41,660,355.79)
(958,330,000.00) Social Benefits	7	(389,405,771.64)	(706,750,620.35)
(3,492,870,000.00) Overhead Cost	8	(2,505,585,532.32)	(782,694,329.12)
(370,000.00) Loans and Advances	9	(370,000.00)	(2,750,000.00)
(1,854,280,000.00) Grants and Contributions	10	(946,484,430.69)	(735,629,826.77)
(115,060,000.00) Subsidies	11	(77,959,053.41)	(9,462,627.90)
(51,370,000.00) Transfers - Payments	13A	(51,363,319.17)	-
- Transfers - Payments to Individuals	13B	-	-
- Loss on Foreign Exchange	14	-	-
(8,543,820,000.00) Total Payments		(5,886,680,766.56)	(3,482,087,426.88)
4,856,180,000.00 Net Cash flow from Operating Activities		2,093,957,746.97	1,714,489,080.31
Investing Activities			
(918,000,000.00) Purchase of Fixed Assets	15A	(133,887,022.73)	(22,485,278.42)
(2,588,000,000.00) Construction/Provision of Fixed Assets	15B	(516,889,778.03)	(2,336,884,599.53)
(1,055,000,000.00) Rehabilitation/Repairs of Fixed Assets	15C	(233,098,887.13)	(44,534,427.00)
(405,000,000.00) Preservation of the Environment	15D	(65,483,557.92)	-
(544,000,000.00) Acquisition of Non Tangible Assets	15E	(522,972,363.64)	-
(5,510,000,000.00) Net Cash Flow from Investing Activities		(1,472,331,609.45)	(2,403,904,304.95)
Financing Activities			
1,200,000,000.00 Proceeds from Aids and Grants	3	4,564,810.77	-
- Proceeds from Loans/Borrowings	4A	-	-
- Proceeds from Other Capital Receipts	4B	-	538,000.00
(844,680,000.00) Repayment of Loans	12	(844,670,538.50)	(100,000,000.00)
355,320,000.00 Net Cash Flow from Financing Activities		(840,105,727.73)	(99,462,000.00)
(298,500,000.00) Net Surplus/(Deficit) for the Year		(218,479,590.21)	(788,877,224.64)
298,500,000.00 Add: Opening Balance		652,310,668.51	1,441,187,893.15
- Closing Cash Balance		433,831,078.30	652,310,668.51

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025**

	NOTES	2025 ₦	2024 ₦
ASSETS			
Cash and Bank Balances	16	433,831,078	652,310,669
TOTAL ASSETS		433,831,078	652,310,669
LIABILITIES			
Accumulated Surplus/(Deficit)	25	433,831,078	652,310,669
TOTAL LIABILITIES		433,831,078	652,310,669

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2025

	NOTES	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE ON FINAL BUDGET 2025	ACTUAL 2024
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	10,320,000,000.00	2,830,000,000.00	13,150,000,000.00	13,150,000,000.00	7,760,610,224.51	(5,389,389,775.49)	4,949,880,662.83
Sub-total Statutory Revenue		10,320,000,000.00	2,830,000,000.00	13,150,000,000.00	13,150,000,000.00	7,760,610,224.51	(5,389,389,775.49)	4,949,880,662.83
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	17,130,000.00	-	17,130,000.00	17,130,000.00	2,990,500.00	(14,139,500.00)	9,325,100.00
Licences - General	2C	-	-	-	-	-	-	-
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	51,000,000.00	1,000,000.00	52,000,000.00	52,000,000.00	86,091,700.00	34,091,700.00	29,403,500.00
Fees - General	2F	-	-	-	-	-	-	-
Fines - General	2G	1,500,000.00	-	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
Sales - General	2H	60,500,000.00	-	60,500,000.00	60,500,000.00	49,846,950.00	(10,653,050.00)	43,271,500.00
Earnings - General	2I	-	-	-	-	-	-	-
Rent on Government Buildings - General	2J	119,670,000.00	(1,000,000.00)	118,670,000.00	118,670,000.00	9,056,000.00	(109,614,000.00)	62,615,800.00
Rent on Land & Others - General	2K	-	-	-	-	-	-	-
Repayments - General	2L	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
Investment Income	2M	-	-	-	-	-	-	-
Interest Earned	2N	200,000,000.00	(200,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		450,000,000.00	(200,000,000.00)	250,000,000.00	250,000,000.00	220,028,289.02	(29,971,710.98)	246,695,844.36
Capital Receipts								
Aids and Grants	3	100,000,000.00	1,100,000,000.00	1,200,000,000.00	1,200,000,000.00	4,564,810.77	(1,195,435,189.23)	-
Loans/Borrowings Receipt	4A	800,000,000.00	(800,000,000.00)	-	-	-	-	-
Other Capital Receipts	4B	100,000,000.00	(100,000,000.00)	-	-	-	-	538,000.00
Sub-total Capital Receipts		1,000,000,000.00	200,000,000.00	1,200,000,000.00	1,200,000,000.00	4,564,810.77	(1,195,435,189.23)	538,000.00
TOTAL REVENUE		11,770,000,000.00	2,830,000,000.00	14,600,000,000.00	14,600,000,000.00	7,985,203,324.30	(6,614,796,675.70)	5,197,114,507.19
EXPENDITURE								
OPERATING EXPENDITURE								
Salaries and Allowances	5	2,373,200,000.00	51,500,000.00	2,424,700,000.00	1,911,000,000.00	1,754,979,929.90	156,020,070.10	1,203,139,666.95
Social Contributions	6	-	-	-	160,540,000.00	160,532,729.43	7,270.57	41,660,355.79
Social Benefits	7	460,000,000.00	160,000,000.00	620,000,000.00	958,330,000.00	389,405,771.64	568,924,228.36	706,750,620.35
Overhead Cost	8	1,566,800,000.00	706,000,000.00	2,272,800,000.00	3,492,870,000.00	2,505,585,532.32	987,284,467.68	782,694,329.12
Loans and Advances	9	-	-	-	370,000.00	370,000.00	-	2,750,000.00
Grants and Contributions	10	1,355,000,000.00	298,000,000.00	1,653,000,000.00	1,854,280,000.00	946,484,430.69	907,795,569.31	735,629,826.77
Subsidies	11	98,000,000.00	(30,000,000.00)	68,000,000.00	115,060,000.00	77,959,053.41	37,100,946.59	9,462,627.90
Public Debt Charges	12	600,000,000.00	(300,000,000.00)	300,000,000.00	844,680,000.00	844,670,538.50	9,461.50	100,000,000.00
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		6,453,000,000.00	885,500,000.00	7,338,500,000.00	9,337,130,000.00	6,679,987,985.89	2,657,142,014.11	3,582,087,426.88
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		5,317,000,000.00	1,944,500,000.00	7,261,500,000.00	5,262,870,000.00	1,305,215,338.41	(9,271,938,689.81)	1,615,027,080.31
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	527,000,000.00	411,000,000.00	938,000,000.00	918,000,000.00	133,887,022.73	784,112,977.27	22,485,278.42
Construction/Provision of Fixed Assets	15B	3,313,000,000.00	1,438,000,000.00	4,751,000,000.00	2,588,000,000.00	516,889,778.03	2,071,110,221.97	2,336,884,599.53
Rehabilitation/Repairs of Fixed Assets	15C	920,000,000.00	365,000,000.00	1,285,000,000.00	1,055,000,000.00	233,098,887.13	821,901,112.87	44,534,427.00
Preservation of the Environment	15D	250,000,000.00	100,000,000.00	350,000,000.00	405,000,000.00	65,483,557.92	339,516,442.08	-
Acquisition of Non Tangible Assets	15E	306,000,000.00	(70,000,000.00)	236,000,000.00	544,000,000.00	522,972,363.64	21,027,636.36	-
TOTAL CAPITAL EXPENDITURE		5,316,000,000.00	2,244,000,000.00	7,560,000,000.00	5,510,000,000.00	1,472,331,609.45	4,037,668,390.55	2,403,904,304.95
TRANSFERS								
Transfers - Payments	13A	-	-	-	51,370,000.00	51,363,319.17	6,680.83	-
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	51,370,000.00	51,363,319.17	6,680.83	-
SURPLUS/(DEFICIT)		1,000,000.00	(299,500,000.00)	(298,500,000.00)	(298,500,000.00)	(218,479,590.21)	(13,309,613,761.19)	(788,877,224.64)

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024	NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦		₦	₦	₦	₦	₦	₦
1,441,187,893.15	OPENING BALANCE	652,310,668.51					
	REVENUE						
4,949,880,662.83	Statutory Revenue	7,760,610,224.51	13,150,000,000.00	13,150,000,000.00	2,830,000,000.00	10,320,000,000.00	(5,389,389,775.49)
4,949,880,662.83	Sub-total Statutory Revenue	7,760,610,224.51	13,150,000,000.00	13,150,000,000.00	2,830,000,000.00	10,320,000,000.00	(5,389,389,775.49)
	Independent Revenue:						
-	Personal Taxes	-	-	-	-	-	-
9,325,100.00	Licences - General	2,990,500.00	17,130,000.00	17,130,000.00	-	17,130,000.00	(14,139,500.00)
-	Mining Rents	-	-	-	-	-	-
-	Fees - General	-	-	-	-	-	-
29,403,500.00	Fines - General	86,091,700.00	52,000,000.00	52,000,000.00	1,000,000.00	51,000,000.00	34,091,700.00
-	Sales - General	-	-	-	-	-	-
-	Earnings - General	-	1,500,000.00	1,500,000.00	-	1,500,000.00	(1,500,000.00)
43,271,500.00	Rent on Government Buildings - General	49,846,950.00	60,500,000.00	60,500,000.00	-	60,500,000.00	(10,653,050.00)
-	Rent on Land & Others - General	-	-	-	-	-	-
62,615,800.00	Repayments - General	9,056,000.00	118,670,000.00	118,670,000.00	(1,000,000.00)	119,670,000.00	(109,614,000.00)
-	Investment Income	-	-	-	-	-	-
-	Interest Earned	-	200,000.00	200,000.00	-	200,000.00	(200,000.00)
-	Re-Imbursement General	-	-	-	-	-	-
102,079,944.36	Rates	72,043,139.02	-	-	(200,000,000.00)	200,000,000.00	72,043,139.02
-	Miscellaneous	-	-	-	-	-	-
246,695,844.36	Sub-total Independent Revenue	220,028,289.02	250,000,000.00	250,000,000.00	(200,000,000.00)	450,000,000.00	(29,971,710.98)
6,637,764,400.34	TOTAL RECURRENT REVENUE	8,632,949,182.04	13,400,000,000.00	13,400,000,000.00	2,630,000,000.00	10,770,000,000.00	(5,419,361,486.47)
	EXPENDITURE						
1,203,139,666.95	Salaries and Allowances	1,754,979,929.90	1,911,000,000.00	2,424,700,000.00	51,500,000.00	2,373,200,000.00	156,020,070.10
41,660,355.79	Social Contributions	160,532,729.43	160,540,000.00	-	-	-	7,270.57
706,750,620.35	Social Benefits	389,405,771.64	958,330,000.00	620,000,000.00	160,000,000.00	460,000,000.00	568,924,228.36
782,694,329.12	Overhead Cost	2,505,585,532.32	3,492,870,000.00	2,272,800,000.00	706,000,000.00	1,566,800,000.00	987,284,467.68
2,750,000.00	Loans and Advances	370,000.00	370,000.00	-	-	-	-
735,629,826.77	Grants and Contributions	946,484,430.69	1,854,280,000.00	1,653,000,000.00	298,000,000.00	1,355,000,000.00	907,795,569.31
9,462,627.90	Subsidies	77,959,053.41	115,060,000.00	68,000,000.00	(30,000,000.00)	98,000,000.00	37,100,946.59
100,000,000.00	Public Debt Charges	844,670,538.50	844,680,000.00	300,000,000.00	(300,000,000.00)	600,000,000.00	9,461.50
-	Loss on Foreign Exchange	-	-	-	-	-	-
3,582,087,426.88	TOTAL OPERATING EXPENDITURE	6,679,987,985.89	9,337,130,000.00	7,338,500,000.00	885,500,000.00	6,453,000,000.00	2,657,142,014.11
3,055,676,973.46	OPERATING BALANCE	1,952,961,196.15	4,062,870,000.00	6,061,500,000.00	1,744,500,000.00	4,317,000,000.00	(8,076,503,505.58)
	TRANSFERS						
-	Transfers - Payments	51,363,319.17	51,370,000.00	-	-	-	6,680.83
-	Transfers - Payments to Individuals	-	-	-	-	-	-
2,403,366,304.95	Transfer to Capital Development Fund	1,467,766,798.68	-	-	-	-	-
-	Transfer from Capital Development Fund	-	-	-	-	-	-
2,403,366,304.95	TRANSFERS TOTAL	1,519,130,117.85	51,370,000.00	-	-	-	6,680.83
652,310,668.51	CLOSING BALANCE	433,831,078.30					

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024	NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦		₦	₦	₦	₦	₦	₦
-	OPENING BALANCE	-					
	REVENUE						
	Capital Receipts						
2,403,366,304.95	Transfer from Consolidated Revenue Fund	1,467,766,798.68	-	-	-	-	-
-	Aids and Grants	4,564,810.77	1,200,000,000.00	1,200,000,000.00	1,100,000,000.00	100,000,000.00	(1,195,435,189.23)
-	Loans/Borrowings Receipt	-	-	-	(800,000,000.00)	800,000,000.00	-
538,000.00	Other Capital Receipts	-	-	-	(100,000,000.00)	100,000,000.00	-
<u>2,403,904,304.95</u>	Sub-total Capital Receipts	<u>1,472,331,609.45</u>	<u>1,200,000,000.00</u>	<u>1,200,000,000.00</u>	<u>200,000,000.00</u>	<u>1,000,000,000.00</u>	<u>(1,195,435,189.23)</u>
-	Transfer to Consolidated Revenue Fund	-	-	-	-	-	-
<u>2,403,904,304.95</u>	TOTAL CAPITAL REVENUE AVAILABLE	<u>1,472,331,609.45</u>	<u>1,200,000,000.00</u>	<u>1,200,000,000.00</u>	<u>200,000,000.00</u>	<u>1,000,000,000.00</u>	<u>(1,195,435,189.23)</u>
	CAPITAL EXPENDITURE						
22,485,278.42	Purchase of Fixed Assets	133,887,022.73	918,000,000.00	938,000,000.00	411,000,000.00	527,000,000.00	784,112,977.27
2,336,884,599.53	Construction/Provision of Fixed Assets	516,889,778.03	2,588,000,000.00	4,751,000,000.00	1,438,000,000.00	3,313,000,000.00	2,071,110,221.97
44,534,427.00	Rehabilitation/Repairs of Fixed Assets	233,098,887.13	1,055,000,000.00	1,285,000,000.00	365,000,000.00	920,000,000.00	821,901,112.87
-	Preservation of the Environment	65,483,557.92	405,000,000.00	350,000,000.00	100,000,000.00	250,000,000.00	339,516,442.08
-	Acquisition of Non Tangible Assets	522,972,363.64	544,000,000.00	236,000,000.00	(70,000,000.00)	306,000,000.00	21,027,636.36
<u>2,403,904,304.95</u>	TOTAL CAPITAL EXPENDITURE	<u>1,472,331,609.45</u>	<u>5,510,000,000.00</u>	<u>7,560,000,000.00</u>	<u>2,244,000,000.00</u>	<u>5,316,000,000.00</u>	<u>4,037,668,390.55</u>
-	CLOSING BALANCE	-					

FUNAKAYE LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE ON FINAL BUDGET 2025 ₦	ACTUAL 2024 ₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101	Statutory Allocation	2,250,000,000.00	1,750,000,000.00	4,000,000,000.00	4,000,000,000.00	3,146,978,944.32	(853,021,055.68)	585,619,326.17
110102	Share of VAT	4,000,000,000.00	300,000,000.00	4,300,000,000.00	4,300,000,000.00	3,350,976,270.22	(949,023,729.78)	2,666,049,586.29
110103	Other FAAC	4,070,000,000.00	780,000,000.00	4,850,000,000.00	4,850,000,000.00	1,262,655,009.97	(3,587,344,990.03)	1,698,211,750.37
	STATUTORY REVENUE TOTAL	10,320,000,000.00	2,830,000,000.00	13,150,000,000.00	13,150,000,000.00	7,760,610,224.51	(5,389,389,775.49)	4,949,880,662.83
INDEPENDENT REVENUE								
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	-	-	-	-	-	-	-
120201	Licences - General	17,130,000.00	-	17,130,000.00	17,130,000.00	2,990,500.00	(14,139,500.00)	9,325,100.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	51,000,000.00	1,000,000.00	52,000,000.00	52,000,000.00	86,091,700.00	34,091,700.00	29,403,500.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	1,500,000.00	-	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
120207	Earnings - General	60,500,000.00	-	60,500,000.00	60,500,000.00	49,846,950.00	(10,653,050.00)	43,271,500.00
120208	Rent on Government Buildings - General	-	-	-	-	-	-	-
120209	Rent on Land & Others - General	119,670,000.00	(1,000,000.00)	118,670,000.00	118,670,000.00	9,056,000.00	(109,614,000.00)	62,615,800.00
120210	Repayments - General	-	-	-	-	-	-	-
120211	Investment Income	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	200,000,000.00	(200,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
	INDEPENDENT REVENUE TOTAL	450,000,000.00	(200,000,000.00)	250,000,000.00	250,000,000.00	220,028,289.02	(29,971,710.98)	246,695,844.36
CAPITAL RECEIPTS AND OTHER REVENUE SOURCES								
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	4,564,810.77	4,564,810.77	-
130202	Foreign Grants	100,000,000.00	1,100,000,000.00	1,200,000,000.00	1,200,000,000.00	-	(1,200,000,000.00)	-
140201	Other Capital Receipts	100,000,000.00	(100,000,000.00)	-	-	-	-	-
140301	Domestic Loans/ Borrowings Receipt	800,000,000.00	(800,000,000.00)	-	-	-	-	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	538,000.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,000,000,000.00	200,000,000.00	1,200,000,000.00	1,200,000,000.00	4,564,810.77	(1,195,435,189.23)	538,000.00
	TOTAL REVENUE	11,770,000,000.00	2,830,000,000.00	14,600,000,000.00	14,600,000,000.00	7,985,203,324.30	(6,614,796,675.70)	5,197,114,507.19

FUNAKAYE LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE 2025 ₦	ACTUAL 2024 ₦
2	EXPENDITURES							
21	Personnel Cost							
210101	Basic Salary	1,728,000,000.00	53,000,000.00	1,781,000,000.00	1,781,000,000.00	1,749,429,929.90	31,570,070.10	1,178,135,335.64
210102	Overtime Payments	-	-	-	-	-	-	-
210103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	40,000,000.00	-	-	-	-
210104	Consolidated Salaries	145,000,000.00	(15,000,000.00)	130,000,000.00	130,000,000.00	5,550,000.00	124,450,000.00	-
210201	Allowances	460,200,000.00	13,500,000.00	473,700,000.00	-	-	-	25,004,331.31
210202	Social Contributions	-	-	-	160,540,000.00	160,532,729.43	7,270.57	41,660,355.79
210301	Social Benefits	460,000,000.00	160,000,000.00	620,000,000.00	958,330,000.00	389,405,771.64	568,924,228.36	706,750,620.35
	Personnel Cost Total	2,833,200,000.00	211,500,000.00	3,044,700,000.00	3,029,870,000.00	2,304,918,430.97	724,951,569.03	1,951,550,643.09
2202	Overhead Cost							
220201	Travels and Transport - General	200,000,000.00	75,000,000.00	275,000,000.00	321,840,000.00	271,248,181.80	50,591,818.20	124,767,171.13
220202	Utilities - General	17,000,000.00	-	17,000,000.00	18,550,000.00	14,237,000.00	4,313,000.00	10,589,500.00
220203	Materials and Supplies - General	252,000,000.00	47,000,000.00	299,000,000.00	389,820,000.00	278,742,557.46	111,077,442.54	120,717,818.18
220204	Maintenance Services - General	128,800,000.00	(7,000,000.00)	121,800,000.00	1,097,820,000.00	1,068,514,812.25	29,305,187.75	47,886,397.71
220205	Training - General	50,000,000.00	-	50,000,000.00	94,580,000.00	68,495,925.72	26,084,074.28	-
220206	Other Services - General	415,000,000.00	85,000,000.00	500,000,000.00	500,800,000.00	428,614,098.66	72,185,901.34	209,036,822.61
220207	Consulting and Professional Services	35,000,000.00	97,000,000.00	132,000,000.00	170,000,000.00	105,375,676.29	64,624,323.71	10,440,000.00
220208	Fuel and Lubricants	10,000,000.00	(3,000,000.00)	7,000,000.00	12,910,000.00	12,910,000.00	-	339,000.00
220209	Financial Charges	5,000,000.00	-	5,000,000.00	5,870,000.00	2,794,935.17	3,075,064.83	3,875,358.77
220210	Miscellaneous Expenses	454,000,000.00	412,000,000.00	866,000,000.00	880,680,000.00	254,652,344.97	626,027,655.03	255,042,260.72
	Overhead Cost Total	1,566,800,000.00	706,000,000.00	2,272,800,000.00	3,492,870,000.00	2,505,585,532.32	987,284,467.68	782,694,329.12
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	370,000.00	370,000.00	-	2,750,000.00
	Loans and Advances Total	-	-	-	370,000.00	370,000.00	-	2,750,000.00
2204	Grants and Contributions							
220401	Local Grants and Contributions	1,355,000,000.00	298,000,000.00	1,653,000,000.00	1,854,280,000.00	946,484,430.69	907,795,569.31	735,629,826.77
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	1,355,000,000.00	298,000,000.00	1,653,000,000.00	1,854,280,000.00	946,484,430.69	907,795,569.31	735,629,826.77
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	98,000,000.00	(30,000,000.00)	68,000,000.00	115,060,000.00	77,959,053.41	37,100,946.59	9,462,627.90
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	98,000,000.00	(30,000,000.00)	68,000,000.00	115,060,000.00	77,959,053.41	37,100,946.59	9,462,627.90
2206	Public Debt Charges							
2206	Loans Repayment	600,000,000.00	(300,000,000.00)	300,000,000.00	844,680,000.00	844,670,538.50	9,461.50	100,000,000.00
	Public Debt Charges Total	600,000,000.00	(300,000,000.00)	300,000,000.00	844,680,000.00	844,670,538.50	9,461.50	100,000,000.00
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	51,370,000.00	51,363,319.17	6,680.83	-
	Transfers Payment - Total	-	-	-	51,370,000.00	51,363,319.17	6,680.83	-
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	527,000,000.00	411,000,000.00	938,000,000.00	918,000,000.00	133,887,022.73	784,112,977.27	22,485,278.42
230201	Construction/Provision of Fixed Assets	3,313,000,000.00	1,438,000,000.00	4,751,000,000.00	2,588,000,000.00	516,889,778.03	2,071,110,221.97	2,336,884,599.53
230301	Rehabilitation/Repairs of Fixed Assets	920,000,000.00	365,000,000.00	1,285,000,000.00	1,055,000,000.00	233,098,887.13	821,901,112.87	44,534,427.00
230401	Preservation of the Environment	250,000,000.00	100,000,000.00	350,000,000.00	405,000,000.00	65,483,557.92	339,516,442.08	-
230501	Acquisition of Non Tangible Assets	306,000,000.00	(70,000,000.00)	236,000,000.00	544,000,000.00	522,972,363.64	21,027,636.36	-
	Capital Expenditure Total	5,316,000,000.00	2,244,000,000.00	7,560,000,000.00	5,510,000,000.00	1,472,331,609.45	4,037,668,390.55	2,403,904,304.95
	TOTAL EXPENDITURE	11,769,000,000.00	3,129,500,000.00	14,898,500,000.00	14,898,500,000.00	8,203,682,914.51	6,694,817,085.49	5,985,991,731.83

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2025**

FINAL BUDGET 2025	NOTES	2025 ₦	2024 ₦
Operating Activities			
Receipts			
12,635,000,000.00	Statutory Revenue 1	8,268,734,850.75	5,296,146,947.88
Independent Revenue:			
-	Personal Taxes 2A	-	-
26,300,000.00	Other Taxes 2B	494,350.00	25,000.00
-	Licences - General 2C	-	-
-	Mining Rents 2D	-	-
66,000,000.00	Royalties 2E	7,758,900.00	11,089,775.00
3,000,000.00	Fees - General 2F	-	-
12,000,000.00	Fines - General 2G	-	-
165,000,000.00	Sales - General 2H	121,064,719.48	94,314,423.79
-	Earnings -General 2I	-	-
2,000,000.00	Rent on Government Buildings - General 2J	-	-
-	Rent on Land & Others - General 2K	4,854,884.29	-
1,500,000.00	Repayments - General 2L	-	-
2,000,000.00	Investment Income 2M	-	-
-	Interest Earned 2N	72,043,139.02	102,079,944.36
-	Re-Imbursement General 2O	-	-
277,800,000.00	Independent Revenue Sub-total	206,215,992.79	207,509,143.15
12,912,800,000.00	Total Receipts	8,474,950,843.54	5,503,656,091.03
Payments			
(3,407,940,000.00)	Salaries and Allowances 5	(2,799,200,379.14)	(1,777,274,897.02)
(360,910,000.00)	Social Contributions 6	(360,906,093.51)	(80,193,436.94)
(1,247,960,000.00)	Social Benefits 7	(98,458,930.38)	(358,121,917.57)
(3,352,320,000.00)	Overhead Cost 8	(2,126,392,612.36)	(716,827,457.24)
-	Loans and Advances 9	-	-
(1,588,570,000.00)	Grants and Contributions 10	(670,508,925.11)	(1,560,550,502.55)
(286,470,000.00)	Subsidies 11	(199,806,097.58)	(22,163,862.18)
(928,140,000.00)	Transfers - Payments 13A	(928,135,117.36)	-
(2,500,000.00)	Transfers - Payments to Individuals 13B	(2,500,000.00)	-
-	Loss on Foreign Exchange 14	-	-
(11,174,810,000.00)	Total Payments	(7,185,908,155.44)	(4,515,132,073.50)
1,737,990,000.00	Net Cash flow from Operating Activities	1,289,042,688.10	988,524,017.53
Investing Activities			
(530,000,000.00)	Purchase of Fixed Assets 15A	(80,782,072.73)	(77,631,328.18)
(981,990,000.00)	Construction/Provision of Fixed Assets 15B	(88,435,793.16)	(32,324,049.07)
(989,000,000.00)	Rehabilitation/Repairs of Fixed Assets 15C	(204,870,408.64)	(38,193,751.00)
(102,000,000.00)	Preservation of the Environment 15D	(61,972,460.67)	-
(493,000,000.00)	Acquisition of Non Tangible Assets 15E	(422,114,363.64)	(2,750,000.00)
(3,095,990,000.00)	Net Cash Flow from Investing Activities	(858,175,098.84)	(150,899,128.25)
Financing Activities			
510,000,000.00	Proceeds from Aids and Grants 3	-	-
-	Proceeds from Loans/Borrowings 4A	-	-
-	Proceeds from Other Capital Receipts 4B	-	-
(178,700,000.00)	Repayment of Loans 12	(137,365,225.64)	(25,482,752.84)
331,300,000.00	Net Cash Flow from Financing Activities	(137,365,225.64)	(25,482,752.84)
(1,026,700,000.00)	Net Surplus/(Deficit) for the Year	293,502,363.62	812,142,136.44
1,026,700,000.00	Add: Opening Balance	1,389,968,990.93	577,826,854.49
-	Closing Cash Balance	1,683,471,354.55	1,389,968,990.93

GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025

	NOTES	2025 ₦	2024 ₦
ASSETS			
Cash and Bank Balances	16	1,683,471,355	1,389,968,991
TOTAL ASSETS		1,683,471,355	1,389,968,991
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,683,471,355	1,389,968,991
TOTAL LIABILITIES		1,683,471,355	1,389,968,991

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2025

	NOTES	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE ON FINAL BUDGET 2025	ACTUAL 2024
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	11,345,000,000.00	1,290,000,000.00	12,635,000,000.00	12,635,000,000.00	8,268,734,850.75	(4,366,265,149.25)	5,296,146,947.88
Sub-total Statutory Revenue		11,345,000,000.00	1,290,000,000.00	12,635,000,000.00	12,635,000,000.00	8,268,734,850.75	(4,366,265,149.25)	5,296,146,947.88
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	27,100,000.00	(800,000.00)	26,300,000.00	26,300,000.00	494,350.00	(25,805,650.00)	25,000.00
Licences - General	2C	-	-	-	-	-	-	-
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	63,000,000.00	3,000,000.00	66,000,000.00	66,000,000.00	7,758,900.00	(58,241,100.00)	11,089,775.00
Fees - General	2F	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
Fines - General	2G	12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
Sales - General	2H	162,000,000.00	3,000,000.00	165,000,000.00	165,000,000.00	121,064,719.48	(43,935,280.52)	94,314,423.79
Earnings - General	2I	-	-	-	-	-	-	-
Rent on Government Buildings - General	2J	5,000,000.00	(3,000,000.00)	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
Rent on Land & Others - General	2K	-	-	-	-	4,854,884.29	4,854,884.29	-
Repayments - General	2L	1,500,000.00	-	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
Investment Income	2M	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
Interest Earned	2N	300,000,000.00	(300,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		575,600,000.00	(297,800,000.00)	277,800,000.00	277,800,000.00	206,215,992.79	(71,584,007.21)	207,509,143.15
Capital Receipts								
Aids and Grants	3	100,000,000.00	410,000,000.00	510,000,000.00	510,000,000.00	-	(510,000,000.00)	-
Loans/Borrowings Receipt	4A	300,000,000.00	(300,000,000.00)	-	-	-	-	-
Other Capital Receipts	4B	290,000,000.00	(290,000,000.00)	-	-	-	-	-
Sub-total Capital Receipts		690,000,000.00	(180,000,000.00)	510,000,000.00	510,000,000.00	-	(510,000,000.00)	-
TOTAL REVENUE		12,610,600,000.00	812,200,000.00	13,422,800,000.00	13,422,800,000.00	8,474,950,843.54	(4,947,849,156.46)	5,503,656,091.03
EXPENDITURE								
OPERATING EXPENDITURE								
Salaries and Allowances	5	3,163,500,000.00	505,000,000.00	3,668,500,000.00	3,407,940,000.00	2,799,200,379.14	608,739,620.86	1,777,274,897.02
Social Contributions	6	-	-	-	360,910,000.00	360,906,093.51	3,906.49	80,193,436.94
Social Benefits	7	1,100,000,000.00	100,000,000.00	1,200,000,000.00	1,247,960,000.00	98,458,930.38	1,149,501,069.62	358,121,917.57
Overhead Cost	8	1,594,500,000.00	746,500,000.00	2,341,000,000.00	3,352,320,000.00	2,126,392,612.36	1,225,927,387.64	716,827,457.24
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contributions	10	1,615,000,000.00	(140,000,000.00)	1,475,000,000.00	1,588,570,000.00	670,508,925.11	918,061,074.89	1,560,550,502.55
Subsidies	11	380,000,000.00	(130,000,000.00)	250,000,000.00	286,470,000.00	199,806,097.58	86,663,902.42	22,163,862.18
Public Debt Charges	12	60,000,000.00	60,000,000.00	120,000,000.00	178,700,000.00	137,365,225.64	41,334,774.36	25,482,752.84
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		7,913,000,000.00	1,141,500,000.00	9,054,500,000.00	10,422,870,000.00	6,392,638,263.72	4,030,231,736.28	4,540,614,826.34
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		4,697,600,000.00	(329,300,000.00)	4,368,300,000.00	2,999,930,000.00	2,082,312,579.82	(8,978,080,892.74)	963,041,264.69
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	800,000,000.00	50,000,000.00	850,000,000.00	530,000,000.00	80,782,072.73	449,217,927.27	77,631,328.18
Construction/Provision of Fixed Assets	15B	2,395,000,000.00	1,070,000,000.00	3,465,000,000.00	981,990,000.00	88,435,793.16	893,554,206.84	32,324,049.07
Rehabilitation/Repairs of Fixed Assets	15C	1,320,000,000.00	(350,000,000.00)	970,000,000.00	989,000,000.00	204,870,408.64	784,129,591.36	38,193,751.00
Preservation of the Environment	15D	40,000,000.00	-	40,000,000.00	102,000,000.00	61,972,460.67	40,027,539.33	-
Acquisition of Non Tangible Assets	15E	70,000,000.00	-	70,000,000.00	493,000,000.00	422,114,363.64	70,885,636.36	2,750,000.00
TOTAL CAPITAL EXPENDITURE		4,625,000,000.00	770,000,000.00	5,395,000,000.00	3,095,990,000.00	858,175,098.84	2,237,814,901.16	150,899,128.25
TRANSFERS								
Transfers - Payments	13A	-	-	-	928,140,000.00	928,135,117.36	4,882.64	-
Transfers - Payments to Individuals	13B	-	-	-	2,500,000.00	2,500,000.00	-	-
TRANSFERS TOTAL		-	-	-	930,640,000.00	930,635,117.36	4,882.64	-
SURPLUS/(DEFICIT)		72,600,000.00	(1,099,300,000.00)	(1,026,700,000.00)	(1,026,700,000.00)	293,502,363.62	(11,215,900,676.54)	812,142,136.44

GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025

ACTUAL 2024	NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦		₦	₦	₦	₦	₦	₦
577,826,854.49	OPENING BALANCE	1,389,968,990.93					
	REVENUE						
5,296,146,947.88	Statutory Revenue	8,268,734,850.75	12,635,000,000.00	12,635,000,000.00	1,290,000,000.00	11,345,000,000.00	(4,366,265,149.25)
5,296,146,947.88	Sub-total Statutory Revenue	8,268,734,850.75	12,635,000,000.00	12,635,000,000.00	1,290,000,000.00	11,345,000,000.00	(4,366,265,149.25)
	Independent Revenue:						
-	- Personal Taxes	-	-	-	-	-	-
25,000.00	Licences - General	494,350.00	26,300,000.00	26,300,000.00	(800,000.00)	27,100,000.00	(25,805,650.00)
-	- Mining Rents	-	-	-	-	-	-
-	- Fees - General	-	-	-	-	-	-
11,089,775.00	Fines - General	7,758,900.00	66,000,000.00	66,000,000.00	3,000,000.00	63,000,000.00	(58,241,100.00)
-	- Sales - General	-	3,000,000.00	3,000,000.00	-	3,000,000.00	(3,000,000.00)
-	- Earnings - General	-	12,000,000.00	12,000,000.00	-	12,000,000.00	(12,000,000.00)
94,314,423.79	Rent on Government Buildings - General	121,064,719.48	165,000,000.00	165,000,000.00	3,000,000.00	162,000,000.00	(43,935,280.52)
-	- Rent on Land & Others - General	-	-	-	-	-	-
-	- Repayments - General	-	2,000,000.00	2,000,000.00	(3,000,000.00)	5,000,000.00	(2,000,000.00)
-	- Investment Income	4,854,884.29	-	-	-	-	4,854,884.29
-	- Interest Earned	-	1,500,000.00	1,500,000.00	-	1,500,000.00	(1,500,000.00)
-	- Re-Imbursement General	-	2,000,000.00	2,000,000.00	-	2,000,000.00	(2,000,000.00)
102,079,944.36	Rates	72,043,139.02	-	-	(300,000,000.00)	300,000,000.00	72,043,139.02
-	- Miscellaneous	-	-	-	-	-	-
207,509,143.15	Sub-total Independent Revenue	206,215,992.79	277,800,000.00	277,800,000.00	(297,800,000.00)	575,600,000.00	(71,584,007.21)
6,081,482,945.52	TOTAL RECURRENT REVENUE	9,864,919,834.47	12,912,800,000.00	12,912,800,000.00	992,200,000.00	11,920,600,000.00	(4,437,849,156.46)
	EXPENDITURE						
1,777,274,897.02	Salaries and Allowances	2,799,200,379.14	3,407,940,000.00	3,668,500,000.00	505,000,000.00	3,163,500,000.00	608,739,620.86
80,193,436.94	Social Contributions	360,906,093.51	360,910,000.00	-	-	-	3,906.49
358,121,917.57	Social Benefits	98,458,930.38	1,247,960,000.00	1,200,000,000.00	100,000,000.00	1,100,000,000.00	1,149,501,069.62
716,827,457.24	Overhead Cost	2,126,392,612.36	3,352,320,000.00	2,341,000,000.00	746,500,000.00	1,594,500,000.00	1,225,927,387.64
-	- Loans and Advances	-	-	-	-	-	-
1,560,550,502.55	Grants and Contributions	670,508,925.11	1,588,570,000.00	1,475,000,000.00	(140,000,000.00)	1,615,000,000.00	918,061,074.89
22,163,862.18	Subsidies	199,806,097.58	286,470,000.00	250,000,000.00	(130,000,000.00)	380,000,000.00	86,663,902.42
25,482,752.84	Public Debt Charges	137,365,225.64	178,700,000.00	120,000,000.00	60,000,000.00	60,000,000.00	41,334,774.36
-	- Loss on Foreign Exchange	-	-	-	-	-	-
4,540,614,826.34	TOTAL OPERATING EXPENDITURE	6,392,638,263.72	10,422,870,000.00	9,054,500,000.00	1,141,500,000.00	7,913,000,000.00	4,030,231,736.28
1,540,868,119.18	OPERATING BALANCE	3,472,281,570.75	2,489,930,000.00	3,858,300,000.00	(149,300,000.00)	4,007,600,000.00	(8,468,080,892.74)
	TRANSFERS						
-	- Transfers - Payments	928,135,117.36	928,140,000.00	-	-	-	4,882.64
-	- Transfers - Payments to Individuals	2,500,000.00	2,500,000.00	-	-	-	-
150,899,128.25	Transfer to Capital Development Fund	858,175,098.84	-	-	-	-	-
-	Transfer from Capital Development Fund	-	-	-	-	-	-
150,899,128.25	TRANSFERS TOTAL	1,788,810,216.20	930,640,000.00	-	-	-	4,882.64
1,389,968,990.93	CLOSING BALANCE	1,683,471,354.55					

GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025

ACTUAL 2024		NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
150,899,128.25	Transfer from Consolidated Revenue Fund		858,175,098.84	-			-	-
-	- Aids and Grants	3	-	510,000,000.00	510,000,000.00	410,000,000.00	100,000,000.00	(510,000,000.00)
-	- Loans/Borrowings Receipt	4A	-	-	-	(300,000,000.00)	300,000,000.00	-
-	- Other Capital Receipts	4B	-	-	-	(290,000,000.00)	290,000,000.00	-
150,899,128.25	Sub-total Capital Receipts		858,175,098.84	510,000,000.00	510,000,000.00	(180,000,000.00)	690,000,000.00	(510,000,000.00)
-	- Transfer to Consolidated Revenue Fund		-	-			-	-
150,899,128.25	TOTAL CAPITAL REVENUE AVAILABLE		858,175,098.84	510,000,000.00	510,000,000.00	(180,000,000.00)	690,000,000.00	(510,000,000.00)
	CAPITAL EXPENDITURE							
77,631,328.18	Purchase of Fixed Assets	15A	80,782,072.73	530,000,000.00	850,000,000.00	50,000,000.00	800,000,000.00	449,217,927.27
32,324,049.07	Construction/Provision of Fixed Assets	15B	88,435,793.16	981,990,000.00	3,465,000,000.00	1,070,000,000.00	2,395,000,000.00	893,554,206.84
38,193,751.00	Rehabilitation/Repairs of Fixed Assets	15C	204,870,408.64	989,000,000.00	970,000,000.00	(350,000,000.00)	1,320,000,000.00	784,129,591.36
-	- Preservation of the Environment	15D	61,972,460.67	102,000,000.00	40,000,000.00	-	40,000,000.00	40,027,539.33
2,750,000.00	Acquisition of Non Tangible Assets	15E	422,114,363.64	493,000,000.00	70,000,000.00	-	70,000,000.00	70,885,636.36
150,899,128.25	TOTAL CAPITAL EXPENDITURE		858,175,098.84	3,095,990,000.00	5,395,000,000.00	770,000,000.00	4,625,000,000.00	2,237,814,901.16
-	CLOSING BALANCE		-					

GOMBE LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE ON FINAL BUDGET 2025 ₦	ACTUAL 2024 ₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101	Statutory Allocation	2,000,000,000.00	1,200,000,000.00	3,200,000,000.00	3,200,000,000.00	3,426,298,755.86	226,298,755.86	5,296,146,947.88
110102	Share of VAT	3,800,000,000.00	200,000,000.00	4,000,000,000.00	4,000,000,000.00	3,536,035,866.72	(463,964,133.28)	-
110103	Other FAAC	5,545,000,000.00	(110,000,000.00)	5,435,000,000.00	5,435,000,000.00	1,306,400,228.17	(4,128,599,771.83)	-
	STATUTORY REVENUE TOTAL	11,345,000,000.00	1,290,000,000.00	12,635,000,000.00	12,635,000,000.00	8,268,734,850.75	(4,366,265,149.25)	5,296,146,947.88
INDEPENDENT REVENUE								
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	-	-	-	-	-	-	-
120201	Licences - General	27,100,000.00	(800,000.00)	26,300,000.00	26,300,000.00	494,350.00	(25,805,650.00)	25,000.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	63,000,000.00	3,000,000.00	66,000,000.00	66,000,000.00	7,758,900.00	(58,241,100.00)	11,089,775.00
120205	Fines - General	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
120206	Sales - General	12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
120207	Earnings - General	162,000,000.00	3,000,000.00	165,000,000.00	165,000,000.00	121,064,719.48	(43,935,280.52)	94,314,423.79
120208	Rent on Government Buildings - General	-	-	-	-	-	-	-
120209	Rent on Land & Others - General	5,000,000.00	(3,000,000.00)	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120210	Repayments - General	-	-	-	-	4,854,884.29	4,854,884.29	-
120211	Investment Income	1,500,000.00	-	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
120212	Interest Earned	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120213	Re-Imbursement General	300,000,000.00	(300,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
	INDEPENDENT REVENUE TOTAL	575,600,000.00	(297,800,000.00)	277,800,000.00	277,800,000.00	206,215,992.79	(71,584,007.21)	207,509,143.15
CAPITAL RECEIPTS AND OTHER REVENUE SOURCES								
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	100,000,000.00	410,000,000.00	510,000,000.00	510,000,000.00	-	(510,000,000.00)	-
140201	Other Capital Receipts	290,000,000.00	(290,000,000.00)	-	-	-	-	-
140301	Domestic Loans/ Borrowings Receipt	300,000,000.00	(300,000,000.00)	-	-	-	-	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	690,000,000.00	(180,000,000.00)	510,000,000.00	510,000,000.00	-	(510,000,000.00)	-
	TOTAL REVENUE	12,610,600,000.00	812,200,000.00	13,422,800,000.00	13,422,800,000.00	8,474,950,843.54	(4,947,849,156.46)	5,503,656,091.03

GOMBE LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE 2025 ₦	ACTUAL 2024 ₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	2,144,000,000.00	520,000,000.00	2,664,000,000.00	2,755,940,000.00	2,755,935,379.14	4,620.86	1,620,638,723.54
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	40,000,000.00	-	-	-	143,806,173.48
21010104	Consolidated Salaries	310,000,000.00	(50,000,000.00)	260,000,000.00	260,000,000.00	41,765,000.00	218,235,000.00	320,000.00
210201	Allowances	669,500,000.00	35,000,000.00	704,500,000.00	392,000,000.00	1,500,000.00	390,500,000.00	12,510,000.00
210202	Social Contributions	-	-	-	360,910,000.00	360,906,093.51	3,906.49	80,193,436.94
210301	Social Benefits	1,100,000,000.00	100,000,000.00	1,200,000,000.00	1,247,960,000.00	98,458,930.38	1,149,501,069.62	358,121,917.57
	Personnel Cost Total	4,263,500,000.00	605,000,000.00	4,868,500,000.00	5,016,810,000.00	3,258,565,403.03	1,758,244,596.97	2,215,590,251.53
2202	Overhead Cost							
220201	Travels and Transport - General	153,000,000.00	94,500,000.00	247,500,000.00	379,690,000.00	334,264,616.99	45,425,383.01	101,891,739.84
220202	Utilities - General	16,000,000.00	-	16,000,000.00	11,720,000.00	11,711,625.00	8,375.00	-
220203	Materials and Supplies - General	254,000,000.00	425,000,000.00	679,000,000.00	781,000,000.00	180,634,286.08	600,365,713.92	72,211,136.36
220204	Maintenance Services - General	109,500,000.00	13,000,000.00	122,500,000.00	143,470,000.00	99,334,200.00	44,135,800.00	50,921,306.02
220205	Training - General	50,000,000.00	-	50,000,000.00	101,160,000.00	80,178,436.34	20,981,563.66	3,000,000.00
220206	Other Services - General	432,000,000.00	89,000,000.00	521,000,000.00	526,000,000.00	382,498,294.15	143,501,705.85	259,129,454.54
220207	Consulting and Professional Services	119,000,000.00	100,000,000.00	219,000,000.00	220,730,000.00	56,531,620.68	164,198,379.32	22,677,137.89
220208	Fuel and Lubricants	9,000,000.00	(3,000,000.00)	6,000,000.00	-	-	-	470,000.00
220209	Financial Charges	20,000,000.00	(10,000,000.00)	10,000,000.00	12,440,000.00	12,429,101.10	10,898.90	941,510.44
220210	Miscellaneous Expenses	432,000,000.00	38,000,000.00	470,000,000.00	1,176,110,000.00	968,810,432.02	207,299,567.98	205,585,172.15
	Overhead Cost Total	1,594,500,000.00	746,500,000.00	2,341,000,000.00	3,352,320,000.00	2,126,392,612.36	1,225,927,387.64	716,827,457.24
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	1,615,000,000.00	(140,000,000.00)	1,475,000,000.00	1,588,170,000.00	670,108,925.11	918,061,074.89	1,560,550,502.55
220402	Foreign Grants and Contributions	-	-	-	400,000.00	400,000.00	-	-
	Grants and Contributions Total	1,615,000,000.00	(140,000,000.00)	1,475,000,000.00	1,588,570,000.00	670,508,925.11	918,061,074.89	1,560,550,502.55
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	380,000,000.00	(130,000,000.00)	250,000,000.00	286,470,000.00	199,806,097.58	86,663,902.42	22,163,862.18
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	380,000,000.00	(130,000,000.00)	250,000,000.00	286,470,000.00	199,806,097.58	86,663,902.42	22,163,862.18
2206	Public Debt Charges							
2206	Loans Repayment	60,000,000.00	60,000,000.00	120,000,000.00	178,700,000.00	137,365,225.64	41,334,774.36	25,482,752.84
	Public Debt Charges Total	60,000,000.00	60,000,000.00	120,000,000.00	178,700,000.00	137,365,225.64	41,334,774.36	25,482,752.84
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	928,140,000.00	928,135,117.36	4,882.64	-
	Transfers Payment - Total	-	-	-	928,140,000.00	928,135,117.36	4,882.64	-
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	2,500,000.00	2,500,000.00	-	-
	Transfers Payment - Total	-	-	-	2,500,000.00	2,500,000.00	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	800,000,000.00	50,000,000.00	850,000,000.00	530,000,000.00	80,782,072.73	449,217,927.27	77,631,328.18
230201	Construction/Provision of Fixed Assets	2,395,000,000.00	1,070,000,000.00	3,465,000,000.00	981,990,000.00	88,435,793.16	893,554,206.84	32,324,049.07
230301	Rehabilitation/Repairs of Fixed Assets	1,320,000,000.00	(350,000,000.00)	970,000,000.00	989,000,000.00	204,870,408.64	784,129,591.36	38,193,751.00
230401	Preservation of the Environment	40,000,000.00	-	40,000,000.00	102,000,000.00	61,972,460.67	40,027,539.33	-
230501	Acquisition of Non Tangible Assets	70,000,000.00	-	70,000,000.00	493,000,000.00	422,114,363.64	70,885,636.36	2,750,000.00
	Capital Expenditure Total	4,625,000,000.00	770,000,000.00	5,395,000,000.00	3,095,990,000.00	858,175,098.84	2,237,814,901.16	150,899,128.25
	TOTAL EXPENDITURE	12,538,000,000.00	1,911,500,000.00	14,449,500,000.00	14,447,000,000.00	8,178,948,479.92	6,268,051,520.08	4,691,513,954.59

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2025**

FINAL BUDGET 2025	NOTES	2025 ₦	2024 ₦
Operating Activities			
Receipts			
12,030,000,000.00 Statutory Revenue	1	6,713,349,788.13	4,220,294,020.86
Independent Revenue:			
450,000.00 Personal Taxes	2A	-	-
9,360,000.00 Other Taxes	2B	967,100.00	3,397,600.00
- Licences - General	2C	-	-
- Mining Rents	2D	-	-
11,100,000.00 Royalties	2E	1,720,900.00	631,200.00
- Fees - General	2F	-	-
12,000,000.00 Fines - General	2G	-	60,700.00
58,450,000.00 Sales - General	2H	5,556,200.00	859,263.64
2,500,000.00 Earnings -General	2I	31,500.00	-
38,500,000.00 Rent on Government Buildings - General	2J	252,000.00	2,705,100.00
- Rent on Land & Others - General	2K	-	-
250,000,000.00 Repayments - General	2L	-	-
- Investment Income	2M	96,164,248.00	-
- Interest Earned	2N	72,043,139.02	102,079,944.36
- Re-Imbursement General	2O	-	-
382,360,000.00 Independent Revenue Sub-total		176,735,087.02	109,733,808.00
12,412,360,000.00 Total Receipts		6,890,084,875.15	4,330,027,828.86
Payments			
(2,109,218,984.00) Salaries and Allowances	5	(1,973,068,157.35)	(1,928,247,047.21)
(366,600,000.00) Social Contributions	6	(299,333,863.20)	-
(420,250,000.00) Social Benefits	7	(420,235,457.96)	(178,975,615.13)
(3,174,222,424.00) Overhead Cost	8	(1,912,828,998.97)	(934,212,490.71)
(9,790,000.00) Loans and Advances	9	(9,785,000.00)	-
(682,999,296.00) Grants and Contributions	10	(608,635,738.35)	(475,542,564.96)
(105,100,000.00) Subsidies	11	(68,213,239.00)	(50,790,229.68)
(43,860,000.00) Transfers - Payments	13A	(43,852,822.04)	-
(18,440,000.00) Transfers - Payments to Individuals	13B	(18,440,000.00)	-
- Loss on Foreign Exchange	14	-	-
(6,930,480,704.00) Total Payments		(5,354,393,276.87)	(3,567,767,947.69)
5,481,879,296.00 Net Cash flow from Operating Activities		1,535,691,598.28	762,259,881.17
Investing Activities			
(396,700,000.00) Purchase of Fixed Assets	15A	(39,572,772.73)	(50,521,460.00)
(2,931,000,000.00) Construction/Provision of Fixed Assets	15B	(179,692,315.89)	(42,960,400.00)
(846,500,000.00) Rehabilitation/Repairs of Fixed Assets	15C	(250,255,048.64)	(14,983,230.00)
(49,000,000.00) Preservation of the Environment	15D	(48,940,632.39)	(1,500,000.00)
(1,256,000,000.00) Acquisition of Non Tangible Assets	15E	(1,025,739,126.40)	(10,908,181.81)
(5,479,200,000.00) Net Cash Flow from Investing Activities		(1,544,199,896.05)	(120,873,271.81)
Financing Activities			
- Proceeds from Aids and Grants	3	3,223,407.35	-
- Proceeds from Loans/Borrowings	4A	-	-
300,000,000.00 Proceeds from Other Capital Receipts	4B	-	-
(393,530,000.00) Repayment of Loans	12	(204,004,542.46)	-
(93,530,000.00) Net Cash Flow from Financing Activities		(200,781,135.11)	-
(90,850,704.00) Net Surplus/(Deficit) for the Year		(209,289,432.88)	641,386,609.36
1,026,700,000.00 Add: Opening Balance		1,120,843,203.35	479,456,593.99
935,849,296.00 Closing Cash Balance		911,553,770.47	1,120,843,203.35

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025**

	NOTES	2025 ₦	2024 ₦
ASSETS			
Cash and Bank Balances	16	911,553,770	1,120,843,203
TOTAL ASSETS		911,553,770	1,120,843,203
LIABILITIES			
Accumulated Surplus/(Deficit)	25	911,553,770	1,120,843,203
TOTAL LIABILITIES		911,553,770	1,120,843,203

KALTUNGO LOCAL GOVERNMENT COUNCIL,

GOMBE STATE

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2025

NOTES	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE ON FINAL BUDGET 2025	ACTUAL 2024
	₦	₦	₦	₦	₦	₦	₦
REVENUE							
Statutory Revenue	10,841,000,000.00	1,189,000,000.00	12,030,000,000.00	12,030,000,000.00	6,713,349,788.13	(5,316,650,211.87)	4,220,294,020.86
Sub-total Statutory Revenue	10,841,000,000.00	1,189,000,000.00	12,030,000,000.00	12,030,000,000.00	6,713,349,788.13	(5,316,650,211.87)	4,220,294,020.86
Independent Revenue:							
Personal Taxes	2A 490,000.00	(40,000.00)	450,000.00	450,000.00	-	(450,000.00)	-
Other Taxes	2B 8,660,000.00	700,000.00	9,360,000.00	9,360,000.00	967,100.00	(8,392,900.00)	3,397,600.00
Licences - General	2C -	-	-	-	-	-	-
Mining Rents	2D -	-	-	-	-	-	-
Royalties	2E 8,100,000.00	3,000,000.00	11,100,000.00	11,100,000.00	1,720,900.00	(9,379,100.00)	631,200.00
Fees - General	2F -	-	-	-	-	-	-
Fines - General	2G 12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	60,700.00
Sales - General	2H 8,250,000.00	50,200,000.00	58,450,000.00	58,450,000.00	5,556,200.00	(52,893,800.00)	859,263.64
Earnings -General	2I 2,500,000.00	-	2,500,000.00	2,500,000.00	31,500.00	(2,468,500.00)	-
Rent on Government Buildings - General	2J 36,000,000.00	2,500,000.00	38,500,000.00	38,500,000.00	252,000.00	(38,248,000.00)	2,705,100.00
Rent on Land & Others - General	2K -	-	-	-	-	-	-
Repayments - General	2L -	250,000,000.00	250,000,000.00	250,000,000.00	-	(250,000,000.00)	-
Investment Income	2M -	-	-	-	96,164,248.00	96,164,248.00	-
Interest Earned	2N 300,000,000.00	(300,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
Re-Imbursement General	2O -	-	-	-	-	-	-
Sub-total Independent Revenue	376,000,000.00	6,360,000.00	382,360,000.00	382,360,000.00	176,735,087.02	(205,624,912.98)	109,733,808.00
Capital Receipts							
Aids and Grants	3 -	-	-	-	3,223,407.35	3,223,407.35	-
Loans/Borrowings Receipt	4A 200,000,000.00	(200,000,000.00)	-	-	-	-	-
Other Capital Receipts	4B -	300,000,000.00	300,000,000.00	300,000,000.00	-	(300,000,000.00)	-
Sub-total Capital Receipts	200,000,000.00	100,000,000.00	300,000,000.00	300,000,000.00	3,223,407.35	(296,776,592.65)	-
TOTAL REVENUE	11,417,000,000.00	1,295,360,000.00	12,712,360,000.00	12,712,360,000.00	6,893,308,282.50	(5,819,051,717.50)	4,330,027,828.86
EXPENDITURE							
OPERATING EXPENDITURE							
Salaries and Allowances	5 2,205,900,000.00	258,478,280.00	2,464,378,280.00	2,109,218,984.00	1,973,068,157.35	136,150,826.65	1,928,247,047.21
Social Contributions	6 72,000,000.00	-	72,000,000.00	366,600,000.00	299,333,863.20	67,266,136.80	-
Social Benefits	7 490,000,000.00	250,000,000.00	740,000,000.00	420,250,000.00	420,235,457.96	14,542.04	178,975,615.13
Overhead Cost	8 1,353,100,000.00	1,270,232,424.00	2,623,332,424.00	3,174,222,424.00	1,912,828,998.97	1,261,393,425.03	934,212,490.71
Loans and Advances	9 -	-	-	9,790,000.00	9,785,000.00	5,000.00	-
Grants and Contributions	10 475,000,000.00	10,000,000.00	485,000,000.00	682,999,296.00	608,635,738.35	74,363,557.65	475,542,564.96
Subsidies	11 173,500,000.00	(84,200,000.00)	89,300,000.00	105,100,000.00	68,213,239.00	36,886,761.00	50,790,229.68
Public Debt Charges	12 195,500,000.00	-	195,500,000.00	393,530,000.00	204,004,542.46	189,525,457.54	-
Loss on Foreign Exchange	14 -	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	4,965,000,000.00	1,704,510,704.00	6,669,510,704.00	7,261,710,704.00	5,496,104,997.29	1,765,605,706.71	3,567,767,947.69
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE	6,452,000,000.00	(409,150,704.00)	6,042,849,296.00	5,450,649,296.00	1,397,203,285.21	(7,584,657,424.21)	762,259,881.17
CAPITAL EXPENDITURE							
Purchase of Fixed Assets	15A 649,500,000.00	203,700,000.00	853,200,000.00	396,700,000.00	39,572,772.73	357,127,227.27	50,521,460.00
Construction/Provision of Fixed Assets	15B 4,730,000,000.00	(470,000,000.00)	4,260,000,000.00	2,931,000,000.00	179,692,315.89	2,751,307,684.11	42,960,400.00
Rehabilitation/Repairs of Fixed Assets	15C 957,500,000.00	(262,000,000.00)	695,500,000.00	846,500,000.00	250,255,048.64	596,244,951.36	14,983,230.00
Preservation of the Environment	15D -	-	-	49,000,000.00	48,940,632.39	59,367.61	1,500,000.00
Acquisition of Non Tangible Assets	15E 315,000,000.00	10,000,000.00	325,000,000.00	1,256,000,000.00	1,025,739,126.40	230,260,873.60	10,908,181.81
TOTAL CAPITAL EXPENDITURE	6,652,000,000.00	(518,300,000.00)	6,133,700,000.00	5,479,200,000.00	1,544,199,896.05	3,935,000,103.95	120,873,271.81
TRANSFERS							
Transfers - Payments	13A -	-	-	43,860,000.00	43,852,822.04	7,177.96	-
Transfers - Payments to Individuals	13B -	-	-	18,440,000.00	18,440,000.00	-	-
TRANSFERS TOTAL	-	-	-	62,300,000.00	62,292,822.04	7,177.96	-
SURPLUS/(DEFICIT)	(200,000,000.00)	109,149,296.00	(90,850,704.00)	(90,850,704.00)	(209,289,432.88)	(11,519,664,706.12)	641,386,609.36

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED
31ST DECEMBER, 2025**

ACTUAL 2024		NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦			₦	₦	₦	₦	₦	₦
479,456,593.99	OPENING BALANCE		1,120,843,203.35					
	REVENUE							
4,220,294,020.86	Statutory Revenue	1	6,713,349,788.13	12,030,000,000.00	12,030,000,000.00	1,189,000,000.00	10,841,000,000.00	(5,316,650,211.87)
4,220,294,020.86	Sub-total Statutory Revenue		6,713,349,788.13	12,030,000,000.00	12,030,000,000.00	1,189,000,000.00	10,841,000,000.00	(5,316,650,211.87)
	Independent Revenue:							
-	Personal Taxes	2A	-	450,000.00	450,000.00	(40,000.00)	490,000.00	(450,000.00)
3,397,600.00	Licences - General	2B	967,100.00	9,360,000.00	9,360,000.00	700,000.00	8,660,000.00	(8,392,900.00)
-	Mining Rents	2C	-	-	-	-	-	-
-	Fees - General	2D	-	-	-	-	-	-
631,200.00	Fines - General	2E	1,720,900.00	11,100,000.00	11,100,000.00	3,000,000.00	8,100,000.00	(9,379,100.00)
-	Sales - General	2F	-	-	-	-	-	-
60,700.00	Earnings - General	2G	-	12,000,000.00	12,000,000.00	-	12,000,000.00	(12,000,000.00)
859,263.64	Rent on Government Buildings - General	2H	5,556,200.00	58,450,000.00	58,450,000.00	50,200,000.00	8,250,000.00	(52,893,800.00)
-	Rent on Land & Others - General	2I	31,500.00	2,500,000.00	2,500,000.00	-	2,500,000.00	(2,468,500.00)
2,705,100.00	Repayments - General	2J	252,000.00	38,500,000.00	38,500,000.00	2,500,000.00	36,000,000.00	(38,248,000.00)
-	Investment Income	2K	-	-	-	-	-	-
-	Interest Earned	2L	-	250,000,000.00	250,000,000.00	250,000,000.00	-	(250,000,000.00)
-	Re-Imbursement General	2M	96,164,248.00	-	-	-	-	96,164,248.00
102,079,944.36	Rates	2N	72,043,139.02	-	-	(300,000,000.00)	300,000,000.00	72,043,139.02
-	Miscellaneous	2O	-	-	-	-	-	-
109,733,808.00	Sub-total Independent Revenue		176,735,087.02	382,360,000.00	382,360,000.00	6,360,000.00	376,000,000.00	(205,624,912.98)
4,809,484,422.85	TOTAL RECURRENT REVENUE		8,010,928,078.50	12,412,360,000.00	12,412,360,000.00	1,195,360,000.00	11,217,000,000.00	(5,522,275,124.85)
	EXPENDITURE							
1,928,247,047.21	Salaries and Allowances	5	1,973,068,157.35	2,109,218,984.00	2,464,378,280.00	258,478,280.00	2,205,900,000.00	136,150,826.65
-	Social Contributions	6	299,333,863.20	366,600,000.00	72,000,000.00	-	72,000,000.00	67,266,136.80
178,975,615.13	Social Benefits	7	420,235,457.96	420,250,000.00	740,000,000.00	250,000,000.00	490,000,000.00	14,542.04
934,212,490.71	Overhead Cost	8	1,912,828,998.97	3,174,222,424.00	2,623,332,424.00	1,270,232,424.00	1,353,100,000.00	1,261,393,425.03
-	Loans and Advances	9	9,785,000.00	9,790,000.00	-	-	-	5,000.00
475,542,564.96	Grants and Contributions	10	608,635,738.35	682,999,296.00	485,000,000.00	10,000,000.00	475,000,000.00	74,363,557.65
50,790,229.68	Subsidies	11	68,213,239.00	105,100,000.00	89,300,000.00	(84,200,000.00)	173,500,000.00	36,886,761.00
-	Public Debt Charges	12	204,004,542.46	393,530,000.00	195,500,000.00	-	195,500,000.00	189,525,457.54
-	Loss on Foreign Exchange	14	-	-	-	-	-	-
3,567,767,947.69	TOTAL OPERATING EXPENDITURE		5,496,104,997.29	7,261,710,704.00	6,669,510,704.00	1,704,510,704.00	4,965,000,000.00	1,765,605,706.71
1,241,716,475.16	OPERATING BALANCE		2,514,823,081.21	5,150,649,296.00	5,742,849,296.00	(509,150,704.00)	6,252,000,000.00	(7,287,880,831.56)
	TRANSFERS							
-	Transfers - Payments	13A	43,852,822.04	43,860,000.00	-	-	-	7,177.96
-	Transfers - Payments to Individuals	13B	18,440,000.00	18,440,000.00	-	-	-	-
120,873,271.81	Transfer to Capital Development Fund		1,540,976,488.70	-	-	-	-	-
-	Transfer from Capital Development Fund		-	-	-	-	-	-
120,873,271.81	TRANSFERS TOTAL		1,603,269,310.74	62,300,000.00	-	-	-	7,177.96
1,120,843,203.35	CLOSING BALANCE		911,553,770.47					

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST
DECEMBER, 2025**

ACTUAL 2024	NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦		₦	₦	₦	₦	₦	₦
-	OPENING BALANCE	-					
	REVENUE						
	Capital Receipts						
120,873,271.81	Transfer from Consolidated Revenue Fund	1,540,976,488.70	-	-	-	-	-
-	Aids and Grants	3,223,407.35	-	-	-	-	3,223,407.35
-	Loans/Borrowings Receipt	-	-	-	(200,000,000.00)	200,000,000.00	-
-	Other Capital Receipts	-	300,000,000.00	300,000,000.00	300,000,000.00	-	(300,000,000.00)
120,873,271.81	Sub-total Capital Receipts	1,544,199,896.05	300,000,000.00	300,000,000.00	100,000,000.00	200,000,000.00	(296,776,592.65)
-	Transfer to Consolidated Revenue Fund	-	-	-	-	-	-
120,873,271.81	TOTAL CAPITAL REVENUE AVAILABLE	1,544,199,896.05	300,000,000.00	300,000,000.00	100,000,000.00	200,000,000.00	(296,776,592.65)
	CAPITAL EXPENDITURE						
50,521,460.00	Purchase of Fixed Assets	39,572,772.73	396,700,000.00	853,200,000.00	203,700,000.00	649,500,000.00	357,127,227.27
42,960,400.00	Construction/Provision of Fixed Assets	179,692,315.89	2,931,000,000.00	4,260,000,000.00	(470,000,000.00)	4,730,000,000.00	2,751,307,684.11
14,983,230.00	Rehabilitation/Repairs of Fixed Assets	250,255,048.64	846,500,000.00	695,500,000.00	(262,000,000.00)	957,500,000.00	596,244,951.36
1,500,000.00	Preservation of the Environment	48,940,632.39	49,000,000.00	-	-	-	59,367.61
10,908,181.81	Acquisition of Non Tangible Assets	1,025,739,126.40	1,256,000,000.00	325,000,000.00	10,000,000.00	315,000,000.00	230,260,873.60
120,873,271.81	TOTAL CAPITAL EXPENDITURE	1,544,199,896.05	5,479,200,000.00	6,133,700,000.00	(518,300,000.00)	6,652,000,000.00	3,935,000,103.95
-	CLOSING BALANCE	-					

KALTUNGO LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE ON FINAL BUDGET 2025 ₦	ACTUAL 2024 ₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101	Statutory Allocation	2,450,000,000.00	1,300,000,000.00	3,750,000,000.00	3,750,000,000.00	2,682,589,922.10	(1,067,410,077.90)	4,220,294,020.86
110102	Share of VAT	4,000,000,000.00	(200,000,000.00)	3,800,000,000.00	3,800,000,000.00	2,850,637,470.80	(949,362,529.20)	-
110103	Other FAAC	4,391,000,000.00	89,000,000.00	4,480,000,000.00	4,480,000,000.00	1,180,122,395.23	(3,299,877,604.77)	-
	STATUTORY REVENUE TOTAL	10,841,000,000.00	1,189,000,000.00	12,030,000,000.00	12,030,000,000.00	6,713,349,788.13	(5,316,650,211.87)	4,220,294,020.86
INDEPENDENT REVENUE								
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	490,000.00	(40,000.00)	450,000.00	450,000.00	-	(450,000.00)	-
120201	Licences - General	8,660,000.00	700,000.00	9,360,000.00	9,360,000.00	967,100.00	(8,392,900.00)	3,397,600.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	8,100,000.00	3,000,000.00	11,100,000.00	11,100,000.00	1,720,900.00	(9,379,100.00)	631,200.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	60,700.00
120207	Earnings - General	8,250,000.00	50,200,000.00	58,450,000.00	58,450,000.00	5,556,200.00	(52,893,800.00)	859,263.64
120208	Rent on Government Buildings - General	2,500,000.00	-	2,500,000.00	2,500,000.00	31,500.00	(2,468,500.00)	-
120209	Rent on Land & Others - General	36,000,000.00	2,500,000.00	38,500,000.00	38,500,000.00	252,000.00	(38,248,000.00)	2,705,100.00
120210	Repayments - General	-	-	-	-	-	-	-
120211	Investment Income	-	250,000,000.00	250,000,000.00	250,000,000.00	-	(250,000,000.00)	-
120212	Interest Earned	-	-	-	-	96,164,248.00	96,164,248.00	-
120213	Re-Imbursement General	300,000,000.00	(300,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
	INDEPENDENT REVENUE TOTAL	376,000,000.00	6,360,000.00	382,360,000.00	382,360,000.00	176,735,087.02	(205,624,912.98)	109,733,808.00
CAPITAL RECEIPTS AND OTHER REVENUE SOURCES								
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	3,223,407.35	3,223,407.35	-
130202	Foreign Grants	-	-	-	-	-	-	-
140201	Other Capital Receipts	-	300,000,000.00	300,000,000.00	300,000,000.00	-	(300,000,000.00)	-
140301	Domestic Loans/ Borrowings Receipt	200,000,000.00	(200,000,000.00)	-	-	-	-	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	200,000,000.00	100,000,000.00	300,000,000.00	300,000,000.00	3,223,407.35	(296,776,592.65)	-
	TOTAL REVENUE	11,417,000,000.00	1,295,360,000.00	12,712,360,000.00	12,712,360,000.00	6,893,308,282.50	(5,819,051,717.50)	4,330,027,828.86

KALTUNGO LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE 2025 ₦	ACTUAL 2024 ₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	1,762,000,000.00	202,218,984.00	1,964,218,984.00	1,964,218,984.00	1,958,821,157.35	5,397,826.65	1,911,262,501.78
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	36,000,000.00	-	36,000,000.00	-	-	-	-
21010104	Consolidated Salaries	145,000,000.00	-	145,000,000.00	145,000,000.00	14,247,000.00	130,753,000.00	-
210201	Allowances	262,900,000.00	56,259,296.00	319,159,296.00	-	-	-	16,984,545.43
210202	Social Contributions	72,000,000.00	-	72,000,000.00	366,600,000.00	299,333,863.20	67,266,136.80	-
210301	Social Benefits	490,000,000.00	250,000,000.00	740,000,000.00	420,250,000.00	420,235,457.96	14,542.04	178,975,615.13
	Personnel Cost Total	2,767,900,000.00	508,478,280.00	3,276,378,280.00	2,896,068,984.00	2,692,637,478.51	203,431,505.49	2,107,222,662.34
2202	Overhead Cost							
220201	Travels and Transport - General	124,500,000.00	185,182,424.00	309,682,424.00	380,832,424.00	339,219,497.68	41,612,926.32	215,744,656.78
220202	Utilities - General	2,000,000.00	-	2,000,000.00	3,650,000.00	3,650,000.00	-	1,280,239.28
220203	Materials and Supplies - General	231,000,000.00	500,000,000.00	731,000,000.00	781,320,000.00	230,851,359.90	550,468,640.10	132,199,589.08
220204	Maintenance Services - General	64,500,000.00	46,740,000.00	111,240,000.00	211,450,000.00	208,976,560.00	2,473,440.00	64,775,790.18
220205	Training - General	50,000,000.00	5,000,000.00	55,000,000.00	107,110,000.00	76,219,181.78	30,890,818.22	1,278,818.18
220206	Other Services - General	401,600,000.00	153,000,000.00	554,600,000.00	618,510,000.00	485,259,880.48	133,250,119.52	341,688,526.91
220207	Consulting and Professional Services	126,000,000.00	110,000,000.00	236,000,000.00	255,690,000.00	72,818,402.68	182,871,597.32	16,932,727.26
220208	Fuel and Lubricants	8,500,000.00	-	8,500,000.00	8,500,000.00	100,000.00	8,400,000.00	7,177,000.00
220209	Financial Charges	6,000,000.00	-	6,000,000.00	6,870,000.00	2,563,919.67	4,306,080.33	1,741,648.19
220210	Miscellaneous Expenses	339,000,000.00	270,310,000.00	609,310,000.00	800,290,000.00	493,170,196.78	307,119,803.22	151,393,494.85
	Overhead Cost Total	1,353,100,000.00	1,270,232,424.00	2,623,332,424.00	3,174,222,424.00	1,912,828,998.97	1,261,393,425.03	934,212,490.71
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	9,790,000.00	9,785,000.00	5,000.00	-
	Loans and Advances Total	-	-	-	9,790,000.00	9,785,000.00	5,000.00	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	475,000,000.00	10,000,000.00	485,000,000.00	677,549,296.00	603,190,738.35	74,358,557.65	475,542,564.96
220402	Foreign Grants and Contributions	-	-	-	5,450,000.00	5,445,000.00	5,000.00	-
	Grants and Contributions Total	475,000,000.00	10,000,000.00	485,000,000.00	682,999,296.00	608,635,738.35	74,363,557.65	475,542,564.96
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	173,500,000.00	(84,200,000.00)	89,300,000.00	105,100,000.00	68,213,239.00	36,886,761.00	50,790,229.68
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	173,500,000.00	(84,200,000.00)	89,300,000.00	105,100,000.00	68,213,239.00	36,886,761.00	50,790,229.68
2206	Public Debt Charges							
2206	Loans Repayment	195,500,000.00	-	195,500,000.00	393,530,000.00	204,004,542.46	189,525,457.54	-
	Public Debt Charges Total	195,500,000.00	-	195,500,000.00	393,530,000.00	204,004,542.46	189,525,457.54	-
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	43,860,000.00	43,852,822.04	7,177.96	-
	Transfers Payment - Total	-	-	-	43,860,000.00	43,852,822.04	7,177.96	-
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	18,440,000.00	18,440,000.00	-	-
	Transfers Payment - Total	-	-	-	18,440,000.00	18,440,000.00	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	649,500,000.00	203,700,000.00	853,200,000.00	396,700,000.00	39,572,772.73	357,127,227.27	50,521,460.00
230201	Construction/Provision of Fixed Assets	4,730,000,000.00	(470,000,000.00)	4,260,000,000.00	2,931,000,000.00	179,692,315.89	2,751,307,684.11	42,960,400.00
230301	Rehabilitation/Repairs of Fixed Assets	957,500,000.00	(262,000,000.00)	695,500,000.00	846,500,000.00	250,255,048.64	596,244,951.36	14,983,230.00
230401	Preservation of the Environment	-	-	-	49,000,000.00	48,940,632.39	59,367.61	1,500,000.00
230501	Acquisition of Non Tangible Assets	315,000,000.00	10,000,000.00	325,000,000.00	1,256,000,000.00	1,025,739,126.40	230,260,873.60	10,908,181.81
	Capital Expenditure Total	6,652,000,000.00	(518,300,000.00)	6,133,700,000.00	5,479,200,000.00	1,544,199,896.05	3,935,000,103.95	120,873,271.81
	TOTAL EXPENDITURE	11,617,000,000.00	1,186,210,704.00	12,803,210,704.00	12,784,770,704.00	7,084,157,715.38	5,700,612,988.62	3,688,641,219.50

**KWAMI LOCAL GOVERNMENT COUNCIL
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2025

FINAL BUDGET 2025	NOTES	2025 ₦	2024 ₦
Operating Activities			
Receipts			
11,939,300,000.00	Statutory Revenue 1	7,212,089,243.68	4,603,902,488.38
Independent Revenue:			
2,500,000.00	Personal Taxes 2A	608,200.00	-
11,730,000.00	Other Taxes 2B	5,979,200.00	6,126,664.63
-	Licences - General 2C	-	-
-	Mining Rents 2D	-	-
15,700,000.00	Royalties 2E	17,557,500.00	11,441,917.00
700,000.00	Fees - General 2F	-	-
5,000,000.00	Fines - General 2G	-	-
19,400,000.00	Sales - General 2H	23,348,600.00	22,196,117.00
1,000,000.00	Earnings -General 2I	-	125,000.00
9,200,000.00	Rent on Government Buildings - General 2J	-	630,600.00
2,000,000.00	Rent on Land & Others - General 2K	2,500,000.00	-
200,000.00	Repayments - General 2L	35,378,603.15	7,214.05
-	Investment Income 2M	-	-
-	Interest Earned 2N	72,043,139.02	102,079,944.36
-	Re-Imbursement General 2O	-	-
67,430,000.00	Independent Revenue Sub-total	157,415,242.17	142,607,457.04
12,006,730,000.00	Total Receipts	7,369,504,485.85	4,746,509,945.42
Payments			
(1,972,710,000.00)	Salaries and Allowances 5	(1,972,703,543.54)	(362,739,833.15)
(206,470,000.00)	Social Contributions 6	(206,460,364.13)	(40,604,034.06)
(209,980,000.00)	Social Benefits 7	(209,978,333.35)	(679,012,403.32)
(3,951,980,000.00)	Overhead Cost 8	(2,382,301,287.10)	(1,955,312,306.84)
-	Loans and Advances 9	-	-
(1,335,290,000.00)	Grants and Contributions 10	(1,063,511,892.99)	(545,577,640.10)
(289,140,000.00)	Subsidies 11	(226,633,510.61)	(13,905,748.65)
(47,050,000.00)	Transfers - Payments 13A	(47,040,229.39)	(28,795,306.35)
-	Transfers - Payments to Individuals 13B	-	-
-	Loss on Foreign Exchange 14	-	-
(8,012,620,000.00)	Total Payments	(6,108,629,161.11)	(3,625,947,272.47)
3,994,110,000.00	Net Cash flow from Operating Activities	1,260,875,324.74	1,120,562,672.95
Investing Activities			
(666,000,000.00)	Purchase of Fixed Assets 15A	(59,585,022.73)	(60,497,454.54)
(3,095,100,000.00)	Construction/Provision of Fixed Assets 15B	(515,981,730.89)	(1,075,738,188.00)
(502,000,000.00)	Rehabilitation/Repairs of Fixed Assets 15C	(413,006,541.93)	(69,129,850.00)
(83,000,000.00)	Preservation of the Environment 15D	(57,880,523.59)	-
(536,000,000.00)	Acquisition of Non Tangible Assets 15E	(419,880,393.28)	-
(4,882,100,000.00)	Net Cash Flow from Investing Activities	(1,466,334,212.42)	(1,205,365,492.54)
Financing Activities			
100,000,000.00	Proceeds from Aids and Grants 3	-	-
1,000,000,000.00	Proceeds from Loans/Borrowings 4A	-	-
300,000,000.00	Proceeds from Other Capital Receipts 4B	-	-
(689,280,000.00)	Repayment of Loans 12	(483,067,403.31)	(130,000.00)
710,720,000.00	Net Cash Flow from Financing Activities	(483,067,403.31)	(130,000.00)
(177,270,000.00)	Net Surplus/(Deficit) for the Year	(688,526,290.99)	(84,932,819.59)
177,270,000.00	Add: Opening Balance	850,044,502.38	934,977,321.97
-	Closing Cash Balance	161,518,211.39	850,044,502.38

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025**

	NOTES	2025 ₦	2024 ₦
ASSETS			
Cash and Bank Balances	16	161,518,211	850,044,502
TOTAL ASSETS		161,518,211	850,044,502
LIABILITIES			
Accumulated Surplus/(Deficit)	25	161,518,211	850,044,502
TOTAL LIABILITIES		161,518,211	850,044,502

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER,

2025

NOTES	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE ON FINAL BUDGET 2025	ACTUAL 2024
	₦	₦	₦	₦	₦	₦	₦
REVENUE							
Statutory Revenue	1	8,489,300,000.00	3,450,000,000.00	11,939,300,000.00	11,939,300,000.00	7,212,089,243.68	4,603,902,488.38
Sub-total Statutory Revenue		8,489,300,000.00	3,450,000,000.00	11,939,300,000.00	11,939,300,000.00	(4,727,210,756.32)	4,603,902,488.38
Independent Revenue:							
Personal Taxes	2A	1,500,000.00	1,000,000.00	2,500,000.00	2,500,000.00	608,200.00	-
Other Taxes	2B	9,730,000.00	2,000,000.00	11,730,000.00	11,730,000.00	5,979,200.00	6,126,664.63
Licences - General	2C	-	-	-	-	-	-
Mining Rents	2D	-	-	-	-	-	-
Royalties	2E	14,000,000.00	1,700,000.00	15,700,000.00	15,700,000.00	1,857,500.00	11,441,917.00
Fees - General	2F	700,000.00	-	700,000.00	700,000.00	(700,000.00)	-
Fines - General	2G	-	5,000,000.00	5,000,000.00	5,000,000.00	(5,000,000.00)	-
Sales - General	2H	19,400,000.00	-	19,400,000.00	19,400,000.00	3,948,600.00	22,196,117.00
Earnings -General	2I	1,000,000.00	-	1,000,000.00	1,000,000.00	(1,000,000.00)	125,000.00
Rent on Government Buildings - General	2J	9,200,000.00	-	9,200,000.00	9,200,000.00	(9,200,000.00)	630,600.00
Rent on Land & Others - General	2K	2,000,000.00	-	2,000,000.00	2,000,000.00	500,000.00	-
Repayments - General	2L	200,000.00	-	200,000.00	200,000.00	35,378,603.15	7,214.05
Investment Income	2M	-	-	-	-	-	-
Interest Earned	2N	50,000,000.00	(50,000,000.00)	-	72,043,139.02	72,043,139.02	102,079,944.36
Re-Imbursement General	2O	-	-	-	-	-	-
Sub-total Independent Revenue		107,730,000.00	(40,300,000.00)	67,430,000.00	157,415,242.17	89,985,242.17	142,607,457.04
Capital Receipts							
Aids and Grants	3	100,000,000.00	-	100,000,000.00	-	(100,000,000.00)	-
Loans/Borrowings Receipt	4A	1,000,000,000.00	-	1,000,000,000.00	-	(1,000,000,000.00)	-
Other Capital Receipts	4B	100,000,000.00	200,000,000.00	300,000,000.00	-	(300,000,000.00)	-
Sub-total Capital Receipts		1,200,000,000.00	200,000,000.00	1,400,000,000.00	-	(1,400,000,000.00)	-
TOTAL REVENUE		9,797,030,000.00	3,609,700,000.00	13,406,730,000.00	7,369,504,485.85	(6,037,225,514.15)	4,746,509,945.42
EXPENDITURE							
OPERATING EXPENDITURE							
Salaries and Allowances	5	2,236,500,000.00	407,000,000.00	2,643,500,000.00	1,972,710,000.00	1,972,703,543.54	362,739,833.15
Social Contributions	6	-	-	-	206,470,000.00	206,460,364.13	40,604,034.06
Social Benefits	7	500,000,000.00	100,000,000.00	600,000,000.00	209,980,000.00	209,978,333.35	679,012,403.32
Overhead Cost	8	1,690,500,000.00	1,770,000,000.00	3,460,500,000.00	3,951,980,000.00	2,382,301,287.10	1,955,312,306.84
Loans and Advances	9	-	-	-	-	-	-
Grants and Contributions	10	735,000,000.00	24,000,000.00	759,000,000.00	1,063,511,892.99	271,778,107.01	545,577,640.10
Subsidies	11	90,000,000.00	-	90,000,000.00	289,140,000.00	226,633,510.61	13,905,748.65
Public Debt Charges	12	335,000,000.00	(100,000,000.00)	235,000,000.00	689,280,000.00	483,067,403.31	130,000.00
Loss on Foreign Exchange	14	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		5,587,000,000.00	2,201,000,000.00	7,788,000,000.00	6,544,656,335.03	2,110,193,664.97	3,597,281,966.12
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		4,210,030,000.00	1,408,700,000.00	5,618,730,000.00	824,848,150.82	(8,147,419,179.12)	1,149,227,979.30
CAPITAL EXPENDITURE							
Purchase of Fixed Assets	15A	646,000,000.00	130,000,000.00	776,000,000.00	666,000,000.00	59,585,022.73	60,497,454.54
Construction/Provision of Fixed Assets	15B	3,678,000,000.00	1,062,000,000.00	4,740,000,000.00	3,095,100,000.00	515,981,730.89	1,075,738,188.00
Rehabilitation/Repairs of Fixed Assets	15C	210,000,000.00	(105,000,000.00)	105,000,000.00	502,000,000.00	413,006,541.93	69,129,850.00
Preservation of the Environment	15D	30,000,000.00	-	30,000,000.00	83,000,000.00	57,880,523.59	-
Acquisition of Non Tangible Assets	15E	155,000,000.00	(10,000,000.00)	145,000,000.00	536,000,000.00	419,880,393.28	-
TOTAL CAPITAL EXPENDITURE		4,719,000,000.00	1,077,000,000.00	5,796,000,000.00	1,466,334,212.42	3,415,765,787.58	1,205,365,492.54
TRANSFERS							
Transfers - Payments	13A	-	-	-	47,050,000.00	47,040,229.39	28,795,306.35
Transfers - Payments to Individuals	13B	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	47,050,000.00	47,040,229.39	28,795,306.35
SURPLUS/(DEFICIT)		(508,970,000.00)	331,700,000.00	(177,270,000.00)	(688,526,290.99)	(11,563,194,737.31)	(84,932,819.59)

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024	NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦		₦	₦	₦	₦	₦	₦
934,977,321.97	OPENING BALANCE	850,044,502.38					
	REVENUE						
4,603,902,488.38	Statutory Revenue 1	7,212,089,243.68	11,939,300,000.00	11,939,300,000.00	3,450,000,000.00	8,489,300,000.00	(4,727,210,756.32)
4,603,902,488.38	Sub-total Statutory Revenue	7,212,089,243.68	11,939,300,000.00	11,939,300,000.00	3,450,000,000.00	8,489,300,000.00	(4,727,210,756.32)
	Independent Revenue:						
-	Personal Taxes 2A	608,200.00	2,500,000.00	2,500,000.00	1,000,000.00	1,500,000.00	(1,891,800.00)
6,126,664.63	Licences - General 2B	5,979,200.00	11,730,000.00	11,730,000.00	2,000,000.00	9,730,000.00	(5,750,800.00)
-	Mining Rents 2C	-	-	-	-	-	-
-	Fees - General 2D	-	-	-	-	-	-
11,441,917.00	Fines - General 2E	17,557,500.00	15,700,000.00	15,700,000.00	1,700,000.00	14,000,000.00	1,857,500.00
-	Sales - General 2F	-	700,000.00	700,000.00	-	700,000.00	(700,000.00)
-	Earnings - General 2G	-	5,000,000.00	5,000,000.00	5,000,000.00	-	(5,000,000.00)
22,196,117.00	Rent on Government Buildings - General 2H	23,348,600.00	19,400,000.00	19,400,000.00	-	19,400,000.00	3,948,600.00
125,000.00	Rent on Land & Others - General 2I	-	1,000,000.00	1,000,000.00	-	1,000,000.00	(1,000,000.00)
630,600.00	Repayments - General 2J	-	9,200,000.00	9,200,000.00	-	9,200,000.00	(9,200,000.00)
-	Investment Income 2K	2,500,000.00	2,000,000.00	2,000,000.00	-	2,000,000.00	500,000.00
7,214.05	Interest Earned 2L	35,378,603.15	200,000.00	200,000.00	-	200,000.00	35,178,603.15
-	Re-Imbursement General 2M	-	-	-	-	-	-
102,079,944.36	Rates 2N	72,043,139.02	-	-	(50,000,000.00)	50,000,000.00	72,043,139.02
-	Miscellaneous 2O	-	-	-	-	-	-
142,607,457.04	Sub-total Independent Revenue	157,415,242.17	67,430,000.00	67,430,000.00	(40,300,000.00)	107,730,000.00	89,985,242.17
5,681,487,267.39	TOTAL RECURRENT REVENUE	8,219,548,988.23	12,006,730,000.00	12,006,730,000.00	3,409,700,000.00	8,597,030,000.00	(4,637,225,514.15)
	EXPENDITURE						
362,739,833.15	Salaries and Allowances 5	1,972,703,543.54	1,972,710,000.00	2,643,500,000.00	407,000,000.00	2,236,500,000.00	6,456.46
40,604,034.06	Social Contributions 6	206,460,364.13	206,470,000.00	-	-	-	9,635.87
679,012,403.32	Social Benefits 7	209,978,333.35	209,980,000.00	600,000,000.00	100,000,000.00	500,000,000.00	1,666.65
1,955,312,306.84	Overhead Cost 8	2,382,301,287.10	3,951,980,000.00	3,460,500,000.00	1,770,000,000.00	1,690,500,000.00	1,569,678,712.90
-	Loans and Advances 9	-	-	-	-	-	-
545,577,640.10	Grants and Contributions 10	1,063,511,892.99	1,335,290,000.00	759,000,000.00	24,000,000.00	735,000,000.00	271,778,107.01
13,905,748.65	Subsidies 11	226,633,510.61	289,140,000.00	90,000,000.00	-	90,000,000.00	62,506,489.39
130,000.00	Public Debt Charges 12	483,067,403.31	689,280,000.00	235,000,000.00	(100,000,000.00)	335,000,000.00	206,212,596.69
-	Loss on Foreign Exchange 14	-	-	-	-	-	-
3,597,281,966.12	TOTAL OPERATING EXPENDITURE	6,544,656,335.03	8,654,850,000.00	7,788,000,000.00	2,201,000,000.00	5,587,000,000.00	2,110,193,664.97
2,084,205,301.27	OPERATING BALANCE	1,674,892,653.20	3,351,880,000.00	4,218,730,000.00	1,208,700,000.00	3,010,030,000.00	(6,747,419,179.12)
	TRANSFERS						
28,795,306.35	Transfers - Payments 13A	47,040,229.39	47,050,000.00	-	-	-	9,770.61
-	Transfers - Payments to Individuals 13B	-	-	-	-	-	-
1,205,365,492.54	Transfer to Capital Development Fund	1,466,334,212.42	-	-	-	-	-
-	Transfer from Capital Development Fund	-	-	-	-	-	-
1,234,160,798.89	TRANSFERS TOTAL	1,513,374,441.81	47,050,000.00	-	-	-	9,770.61
850,044,502.38	CLOSING BALANCE	161,518,211.39					

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024		NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
1,205,365,492.54	Transfer from Consolidated Revenue Fund		1,466,334,212.42	-			-	-
-	Aids and Grants	3	-	100,000,000.00	100,000,000.00	-	100,000,000.00	(100,000,000.00)
-	Loans/Borrowings Receipt	4A	-	1,000,000,000.00	1,000,000,000.00	-	1,000,000,000.00	(1,000,000,000.00)
-	Other Capital Receipts	4B	-	300,000,000.00	300,000,000.00	200,000,000.00	100,000,000.00	(300,000,000.00)
1,205,365,492.54	Sub-total Capital Receipts		1,466,334,212.42	1,400,000,000.00	1,400,000,000.00	200,000,000.00	1,200,000,000.00	(1,400,000,000.00)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
1,205,365,492.54	TOTAL CAPITAL REVENUE AVAILABLE		1,466,334,212.42	1,400,000,000.00	1,400,000,000.00	200,000,000.00	1,200,000,000.00	(1,400,000,000.00)
	CAPITAL EXPENDITURE							
60,497,454.54	Purchase of Fixed Assets	15A	59,585,022.73	666,000,000.00	776,000,000.00	130,000,000.00	646,000,000.00	606,414,977.27
1,075,738,188.00	Construction/Provision of Fixed Assets	15B	515,981,730.89	3,095,100,000.00	4,740,000,000.00	1,062,000,000.00	3,678,000,000.00	2,579,118,269.11
69,129,850.00	Rehabilitation/Repairs of Fixed Assets	15C	413,006,541.93	502,000,000.00	105,000,000.00	(105,000,000.00)	210,000,000.00	88,993,458.07
-	Preservation of the Environment	15D	57,880,523.59	83,000,000.00	30,000,000.00	-	30,000,000.00	25,119,476.41
-	Acquisition of Non Tangible Assets	15E	419,880,393.28	536,000,000.00	145,000,000.00	(10,000,000.00)	155,000,000.00	116,119,606.72
1,205,365,492.54	TOTAL CAPITAL EXPENDITURE		1,466,334,212.42	4,882,100,000.00	5,796,000,000.00	1,077,000,000.00	4,719,000,000.00	3,415,765,787.58
-	CLOSING BALANCE		-					

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE ON FINAL BUDGET 2025 ₦	ACTUAL 2024 ₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101	Statutory Allocation	1,500,000,000.00	1,850,000,000.00	3,350,000,000.00	3,350,000,000.00	2,879,720,156.69	(470,279,843.31)	565,708,265.20
110102	Share of VAT	3,000,000,000.00	500,000,000.00	3,500,000,000.00	3,500,000,000.00	3,114,445,831.78	(385,554,168.22)	2,479,016,629.78
110103	Other FAAC	3,989,300,000.00	1,100,000,000.00	5,089,300,000.00	5,089,300,000.00	1,217,923,255.21	(3,871,376,744.79)	1,559,177,593.40
	STATUTORY REVENUE TOTAL	8,489,300,000.00	3,450,000,000.00	11,939,300,000.00	11,939,300,000.00	7,212,089,243.68	(4,727,210,756.32)	4,603,902,488.38
INDEPENDENT REVENUE								
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	1,500,000.00	1,000,000.00	2,500,000.00	2,500,000.00	608,200.00	(1,891,800.00)	-
120201	Licences - General	9,730,000.00	2,000,000.00	11,730,000.00	11,730,000.00	5,979,200.00	(5,750,800.00)	6,126,664.63
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	14,000,000.00	1,700,000.00	15,700,000.00	15,700,000.00	17,557,500.00	1,857,500.00	11,441,917.00
120205	Fines - General	700,000.00	-	700,000.00	700,000.00	-	(700,000.00)	-
120206	Sales - General	-	5,000,000.00	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
120207	Earnings - General	19,400,000.00	-	19,400,000.00	19,400,000.00	23,348,600.00	3,948,600.00	22,196,117.00
120208	Rent on Government Buildings - General	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	125,000.00
120209	Rent on Land & Others - General	9,200,000.00	-	9,200,000.00	9,200,000.00	-	(9,200,000.00)	630,600.00
120210	Repayments - General	2,000,000.00	-	2,000,000.00	2,000,000.00	2,500,000.00	500,000.00	-
120211	Investment Income	200,000.00	-	200,000.00	200,000.00	35,378,603.15	35,178,603.15	7,214.05
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	50,000,000.00	(50,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
	INDEPENDENT REVENUE TOTAL	107,730,000.00	(40,300,000.00)	67,430,000.00	67,430,000.00	157,415,242.17	89,985,242.17	142,607,457.04
CAPITAL RECEIPTS AND OTHER REVENUE SOURCES								
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	100,000,000.00	-	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
140201	Other Capital Receipts	100,000,000.00	200,000,000.00	300,000,000.00	300,000,000.00	-	(300,000,000.00)	-
140301	Domestic Loans/ Borrowings Receipt	1,000,000,000.00	-	1,000,000,000.00	1,000,000,000.00	-	(1,000,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,200,000,000.00	200,000,000.00	1,400,000,000.00	1,400,000,000.00	-	(1,400,000,000.00)	-
	TOTAL REVENUE	9,797,030,000.00	3,609,700,000.00	13,406,730,000.00	13,406,730,000.00	7,369,504,485.85	(6,037,225,514.15)	4,746,509,945.42

KWAMI LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE 2025 ₦	ACTUAL 2024 ₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	1,418,000,000.00	380,000,000.00	1,798,000,000.00	1,972,710,000.00	1,972,703,543.54	6,456.46	351,298,833.15
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	87,000,000.00	-	87,000,000.00	-	-	-	-
21010104	Consolidated Salaries	145,000,000.00	-	145,000,000.00	-	-	-	500,000.00
210201	Allowances	586,500,000.00	27,000,000.00	613,500,000.00	-	-	-	10,941,000.00
210202	Social Contributions	-	-	-	206,470,000.00	206,460,364.13	9,635.87	40,604,034.06
210301	Social Benefits	500,000,000.00	100,000,000.00	600,000,000.00	209,980,000.00	209,978,333.35	1,666.65	679,012,403.32
	Personnel Cost Total	2,736,500,000.00	507,000,000.00	3,243,500,000.00	2,389,160,000.00	2,389,142,241.02	17,758.98	1,082,356,270.53
2202	Overhead Cost							
220201	Travels and Transport - General	193,500,000.00	348,000,000.00	541,500,000.00	627,530,000.00	414,744,679.62	212,785,320.38	1,196,619,983.43
220202	Utilities - General	7,500,000.00	-	7,500,000.00	46,590,000.00	46,568,520.00	21,480.00	11,142,062.22
220203	Materials and Supplies - General	135,000,000.00	75,000,000.00	210,000,000.00	288,140,000.00	188,130,550.72	100,009,449.28	98,352,272.72
220204	Maintenance Services - General	190,000,000.00	232,000,000.00	422,000,000.00	483,830,000.00	453,572,168.40	30,257,831.60	93,292,212.81
220205	Training - General	51,000,000.00	-	51,000,000.00	87,620,000.00	65,873,636.34	21,746,363.66	8,497,363.63
220206	Other Services - General	717,000,000.00	146,000,000.00	863,000,000.00	925,250,000.00	576,498,767.24	348,751,232.76	188,257,334.04
220207	Consulting and Professional Services	36,500,000.00	700,000,000.00	736,500,000.00	744,740,000.00	268,495,339.71	476,244,660.29	400,000.00
220208	Fuel and Lubricants	24,000,000.00	-	24,000,000.00	29,610,000.00	16,460,000.00	13,150,000.00	208,000.00
220209	Financial Charges	8,000,000.00	-	8,000,000.00	8,000,000.00	2,545,420.46	5,454,579.54	3,797,625.33
220210	Miscellaneous Expenses	328,000,000.00	269,000,000.00	597,000,000.00	710,670,000.00	349,412,204.61	361,257,795.39	354,745,452.66
	Overhead Cost Total	1,690,500,000.00	1,770,000,000.00	3,460,500,000.00	3,951,980,000.00	2,382,301,287.10	1,569,678,712.90	1,955,312,306.84
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	735,000,000.00	24,000,000.00	759,000,000.00	1,335,290,000.00	1,063,511,892.99	271,778,107.01	545,577,640.10
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	735,000,000.00	24,000,000.00	759,000,000.00	1,335,290,000.00	1,063,511,892.99	271,778,107.01	545,577,640.10
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	90,000,000.00	-	90,000,000.00	289,140,000.00	226,633,510.61	62,506,489.39	13,905,748.65
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	90,000,000.00	-	90,000,000.00	289,140,000.00	226,633,510.61	62,506,489.39	13,905,748.65
2206	Public Debt Charges							
2206	Loans Repayment	335,000,000.00	(100,000,000.00)	235,000,000.00	689,280,000.00	483,067,403.31	206,212,596.69	130,000.00
	Public Debt Charges Total	335,000,000.00	(100,000,000.00)	235,000,000.00	689,280,000.00	483,067,403.31	206,212,596.69	130,000.00
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	47,050,000.00	47,040,229.39	9,770.61	28,795,306.35
	Transfers Payment - Total	-	-	-	47,050,000.00	47,040,229.39	9,770.61	28,795,306.35
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	646,000,000.00	130,000,000.00	776,000,000.00	666,000,000.00	59,585,022.73	606,414,977.27	60,497,454.54
230201	Construction/Provision of Fixed Assets	3,678,000,000.00	1,062,000,000.00	4,740,000,000.00	3,095,100,000.00	515,981,730.89	2,579,118,269.11	1,075,738,188.00
230301	Rehabilitation/Repairs of Fixed Assets	210,000,000.00	(105,000,000.00)	105,000,000.00	502,000,000.00	413,006,541.93	88,993,458.07	69,129,850.00
230401	Preservation of the Environment	30,000,000.00	-	30,000,000.00	83,000,000.00	57,880,523.59	25,119,476.41	-
230501	Acquisition of Non Tangible Assets	155,000,000.00	(10,000,000.00)	145,000,000.00	536,000,000.00	419,880,393.28	116,119,606.72	-
	Capital Expenditure Total	4,719,000,000.00	1,077,000,000.00	5,796,000,000.00	4,882,100,000.00	1,466,334,212.42	3,415,765,787.58	1,205,365,492.54
	TOTAL EXPENDITURE	10,306,000,000.00	3,278,000,000.00	13,584,000,000.00	13,584,000,000.00	8,058,030,776.84	5,525,969,223.16	4,831,442,765.01

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2025

FINAL BUDGET 2025	NOTES	2025 ₦	2024 ₦
Operating Activities			
Receipts			
11,140,000,000.00	Statutory Revenue 1	6,575,412,427.47	4,150,712,711.43
Independent Revenue:			
-	Personal Taxes 2A	-	-
4,470,000.00	Other Taxes 2B	8,600.00	7,700.00
-	Licences - General 2C	-	-
-	Mining Rents 2D	-	-
3,330,000.00	Royalties 2E	964,000.00	4,239,700.00
-	Fees - General 2F	-	-
5,250,000.00	Fines - General 2G	-	-
6,300,000.00	Sales - General 2H	2,919,350.00	6,974,310.00
1,900,000.00	Earnings -General 2I	-	1,337,600.00
2,900,000.00	Rent on Government Buildings - General 2J	2,685,800.00	405,600.00
-	Rent on Land & Others - General 2K	-	-
-	Repayments - General 2L	-	-
-	Investment Income 2M	-	-
-	Interest Earned 2N	72,043,139.02	102,079,944.36
-	Re-Imbursement General 2O	-	-
24,150,000.00	Independent Revenue Sub-total	78,620,889.02	115,044,854.36
11,164,150,000.00	Total Receipts	6,654,033,316.49	4,265,757,565.79
Payments			
(1,416,800,000.00)	Salaries and Allowances 5	(1,298,073,498.27)	(743,597,119.72)
(82,120,000.00)	Social Contributions 6	(82,116,861.07)	(26,733,670.05)
(604,970,000.00)	Social Benefits 7	(232,306,667.98)	(710,590,086.30)
(2,672,350,000.00)	Overhead Cost 8	(1,510,958,101.76)	(1,050,770,092.29)
(180,000.00)	Loans and Advances 9	(180,000.00)	(74,700.00)
(1,453,180,000.00)	Grants and Contributions 10	(586,958,390.74)	(478,064,058.47)
(153,060,000.00)	Subsidies 11	(128,095,057.18)	(13,474,767.53)
(42,890,000.00)	Transfers - Payments 13A	(42,885,755.30)	-
(10,000,000.00)	Transfers - Payments to Individuals 13B	(10,000,000.00)	(1,067,000.00)
-	Loss on Foreign Exchange 14	-	-
(6,435,550,000.00)	Total Payments	(3,891,574,332.30)	(3,024,371,494.36)
4,728,600,000.00	Net Cash flow from Operating Activities	2,762,458,984.19	1,241,386,071.43
Investing Activities			
(689,000,000.00)	Purchase of Fixed Assets 15A	(71,432,772.73)	(117,982,900.00)
(3,847,000,000.00)	Construction/Provision of Fixed Assets 15B	(873,002,684.80)	(752,540,108.89)
(185,000,000.00)	Rehabilitation/Repairs of Fixed Assets 15C	(151,379,400.91)	(23,023,680.00)
(326,000,000.00)	Preservation of the Environment 15D	(70,416,961.50)	(1,440,000.00)
(613,500,000.00)	Acquisition of Non Tangible Assets 15E	(459,834,818.18)	(500,000.00)
(5,660,500,000.00)	Net Cash Flow from Investing Activities	(1,626,066,638.12)	(895,486,688.89)
Financing Activities			
40,000,000.00	Proceeds from Aids and Grants 3	270,000.00	-
500,000,000.00	Proceeds from Loans/Borrowings 4A	-	-
200,000,000.00	Proceeds from Other Capital Receipts 4B	-	118,365.60
(733,650,000.00)	Repayment of Loans 12	(733,647,443.22)	(9,994,734.66)
6,350,000.00	Net Cash Flow from Financing Activities	(733,377,443.22)	(9,876,369.06)
(925,550,000.00)	Net Surplus/(Deficit) for the Year	403,014,902.85	336,023,013.48
925,550,000.00	Add: Opening Balance	1,380,643,853.37	1,044,620,839.89
-	Closing Cash Balance	1,783,658,756.22	1,380,643,853.37


27/07/26

EXECUTIVE CHAIRMAN


27/07/26

TREASURER

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER,
2025**

	NOTES	2025 ₦	2024 ₦
ASSETS			
Cash and Bank Balances	16	1,783,658,756	1,380,643,853
TOTAL ASSETS		1,783,658,756	1,380,643,853
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,783,658,756	1,380,643,853
TOTAL LIABILITIES		1,783,658,756	1,380,643,853

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2025**

	NOTES	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE ON FINAL BUDGET 2025	ACTUAL 2024
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	8,767,000,000.00	2,373,000,000.00	11,140,000,000.00	11,140,000,000.00	6,575,412,427.47	(4,564,587,572.53)	4,150,712,711.43
Sub-total Statutory Revenue		8,767,000,000.00	2,373,000,000.00	11,140,000,000.00	11,140,000,000.00	6,575,412,427.47	(4,564,587,572.53)	4,150,712,711.43
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	4,470,000.00	-	4,470,000.00	4,470,000.00	8,600.00	(4,461,400.00)	7,700.00
Licences - General	2C	-	-	-	-	-	-	-
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	3,050,000.00	280,000.00	3,330,000.00	3,330,000.00	964,000.00	(2,366,000.00)	4,239,700.00
Fees - General	2F	-	-	-	-	-	-	-
Fines - General	2G	6,130,000.00	(880,000.00)	5,250,000.00	5,250,000.00	-	(5,250,000.00)	-
Sales - General	2H	6,300,000.00	-	6,300,000.00	6,300,000.00	2,919,350.00	(3,380,650.00)	6,974,310.00
Earnings -General	2I	1,900,000.00	-	1,900,000.00	1,900,000.00	-	(1,900,000.00)	1,337,600.00
Rent on Government Buildings - General	2J	3,150,000.00	(250,000.00)	2,900,000.00	2,900,000.00	2,685,800.00	(214,200.00)	405,600.00
Rent on Land & Others - General	2K	-	-	-	-	-	-	-
Repayments - General	2L	-	-	-	-	-	-	-
Investment Income	2M	-	-	-	-	-	-	-
Interest Earned	2N	200,000,000.00	(200,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		225,000,000.00	(200,850,000.00)	24,150,000.00	24,150,000.00	78,620,889.02	54,470,889.02	115,044,854.36
Capital Receipts								
Aids and Grants	3	40,000,000.00	-	40,000,000.00	40,000,000.00	270,000.00	(39,730,000.00)	-
Loans/Borrowings Receipt	4A	500,000,000.00	-	500,000,000.00	500,000,000.00	-	(500,000,000.00)	-
Other Capital Receipts	4B	-	200,000,000.00	200,000,000.00	200,000,000.00	-	(200,000,000.00)	118,365.60
Sub-total Capital Receipts		540,000,000.00	200,000,000.00	740,000,000.00	740,000,000.00	270,000.00	(739,730,000.00)	118,365.60
TOTAL REVENUE		9,532,000,000.00	2,372,150,000.00	11,904,150,000.00	11,904,150,000.00	6,654,303,316.49	(5,249,846,683.51)	4,265,875,931.39
EXPENDITURE								
OPERATING EXPENDITURE								
Salaries and Allowances	5	1,631,100,000.00	417,200,000.00	2,048,300,000.00	1,416,800,000.00	1,298,073,498.27	118,726,501.73	743,597,119.72
Social Contributions	6	-	-	-	82,120,000.00	82,116,861.07	3,138.93	26,733,670.05
Social Benefits	7	440,000,000.00	10,000,000.00	450,000,000.00	604,970,000.00	232,306,667.98	372,663,332.02	710,590,086.30
Overhead Cost	8	1,428,900,000.00	1,043,000,000.00	2,471,900,000.00	2,672,350,000.00	1,510,958,101.76	1,161,391,898.24	1,050,770,092.29
Loans and Advances	9	-	-	-	180,000.00	180,000.00	-	74,700.00
Grants and Contributions	10	814,000,000.00	460,000,000.00	1,274,000,000.00	1,453,180,000.00	586,958,390.74	866,221,609.26	478,064,058.47
Subsidies	11	92,000,000.00	(4,000,000.00)	88,000,000.00	153,060,000.00	128,095,057.18	24,964,942.82	13,474,767.53
Public Debt Charges	12	500,000,000.00	-	500,000,000.00	733,650,000.00	733,647,443.22	2,556.78	9,994,734.66
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		4,906,000,000.00	1,926,200,000.00	6,832,200,000.00	7,116,310,000.00	4,572,336,020.22	2,543,973,979.78	3,033,299,229.02
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE								
		4,626,000,000.00	445,950,000.00	5,071,950,000.00	4,787,840,000.00	2,081,967,296.27	(7,793,820,663.29)	1,232,576,702.37
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	492,000,000.00	162,000,000.00	654,000,000.00	689,000,000.00	71,432,772.73	617,567,227.27	117,982,900.00
Construction/Provision of Fixed Assets	15B	3,468,000,000.00	1,310,000,000.00	4,778,000,000.00	3,847,000,000.00	873,002,684.80	2,973,997,315.20	752,540,108.89
Rehabilitation/Repairs of Fixed Assets	15C	187,000,000.00	(110,000,000.00)	77,000,000.00	185,000,000.00	151,379,400.91	33,620,599.09	23,023,680.00
Preservation of the Environment	15D	281,000,000.00	-	281,000,000.00	326,000,000.00	70,416,961.50	255,583,038.50	1,440,000.00
Acquisition of Non Tangible Assets	15E	198,000,000.00	9,500,000.00	207,500,000.00	613,500,000.00	459,834,818.18	153,665,181.82	500,000.00
TOTAL CAPITAL EXPENDITURE		4,626,000,000.00	1,371,500,000.00	5,997,500,000.00	5,660,500,000.00	1,626,066,638.12	4,034,433,361.88	895,486,688.89
TRANSFERS								
Transfers - Payments	13A	-	-	-	42,890,000.00	42,885,755.30	4,244.70	-
Transfers - Payments to Individuals	13B	-	-	-	10,000,000.00	10,000,000.00	-	1,067,000.00
TRANSFERS TOTAL		-	-	-	52,890,000.00	52,885,755.30	4,244.70	1,067,000.00
SURPLUS/(DEFICIT)								
		-	(925,550,000.00)	(925,550,000.00)	(925,550,000.00)	403,014,902.85	(11,828,258,269.87)	336,023,013.48

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024	NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦		₦	₦	₦	₦	₦	₦
1,044,620,839.89	OPENING BALANCE	1,380,643,853.37					
	REVENUE						
4,150,712,711.43	Statutory Revenue	6,575,412,427.47	11,140,000,000.00	11,140,000,000.00	2,373,000,000.00	8,767,000,000.00	(4,564,587,572.53)
4,150,712,711.43	Sub-total Statutory Revenue	6,575,412,427.47	11,140,000,000.00	11,140,000,000.00	2,373,000,000.00	8,767,000,000.00	(4,564,587,572.53)
	Independent Revenue:						
-	Personal Taxes	-	-	-	-	-	-
7,700.00	Licences - General	8,600.00	4,470,000.00	4,470,000.00	-	4,470,000.00	(4,461,400.00)
-	Mining Rents	-	-	-	-	-	-
-	Fees - General	-	-	-	-	-	-
4,239,700.00	Fines - General	964,000.00	3,330,000.00	3,330,000.00	280,000.00	3,050,000.00	(2,366,000.00)
-	Sales - General	-	-	-	-	-	-
-	Earnings - General	-	5,250,000.00	5,250,000.00	(880,000.00)	6,130,000.00	(5,250,000.00)
6,974,310.00	Rent on Government Buildings - General	2,919,350.00	6,300,000.00	6,300,000.00	-	6,300,000.00	(3,380,650.00)
1,337,600.00	Rent on Land & Others - General	-	1,900,000.00	1,900,000.00	-	1,900,000.00	(1,900,000.00)
405,600.00	Repayments - General	2,685,800.00	2,900,000.00	2,900,000.00	(250,000.00)	3,150,000.00	(214,200.00)
-	Investment Income	-	-	-	-	-	-
-	Interest Earned	-	-	-	-	-	-
-	Re-Imbursement General	-	-	-	-	-	-
102,079,944.36	Rates	72,043,139.02	-	-	(200,000,000.00)	200,000,000.00	72,043,139.02
-	Miscellaneous	-	-	-	-	-	-
115,044,854.36	Sub-total Independent Revenue	78,620,889.02	24,150,000.00	24,150,000.00	(200,850,000.00)	225,000,000.00	54,470,889.02
5,310,378,405.68	TOTAL RECURRENT REVENUE	8,034,677,169.86	11,164,150,000.00	11,164,150,000.00	2,172,150,000.00	8,992,000,000.00	(4,510,116,683.51)
	EXPENDITURE						
743,597,119.72	Salaries and Allowances	1,298,073,498.27	1,416,800,000.00	2,048,300,000.00	417,200,000.00	1,631,100,000.00	118,726,501.73
26,733,670.05	Social Contributions	82,116,861.07	82,120,000.00	-	-	-	3,138.93
710,590,086.30	Social Benefits	232,306,667.98	604,970,000.00	450,000,000.00	10,000,000.00	440,000,000.00	372,663,332.02
1,050,770,092.29	Overhead Cost	1,510,958,101.76	2,672,350,000.00	2,471,900,000.00	1,043,000,000.00	1,428,900,000.00	1,161,391,898.24
74,700.00	Loans and Advances	180,000.00	180,000.00	-	-	-	-
478,064,058.47	Grants and Contributions	586,958,390.74	1,453,180,000.00	1,274,000,000.00	460,000,000.00	814,000,000.00	866,221,609.26
13,474,767.53	Subsidies	128,095,057.18	153,060,000.00	88,000,000.00	(4,000,000.00)	92,000,000.00	24,964,942.82
9,994,734.66	Public Debt Charges	733,647,443.22	733,650,000.00	500,000,000.00	-	500,000,000.00	2,556.78
-	Loss on Foreign Exchange	-	-	-	-	-	-
3,033,299,229.02	TOTAL OPERATING EXPENDITURE	4,572,336,020.22	7,116,310,000.00	6,832,200,000.00	1,926,200,000.00	4,906,000,000.00	2,543,973,979.78
2,277,079,176.66	OPERATING BALANCE	3,462,341,149.64	4,047,840,000.00	4,331,950,000.00	245,950,000.00	4,086,000,000.00	(7,054,090,663.29)
	TRANSFERS						
-	Transfers - Payments	42,885,755.30	42,890,000.00	-	-	-	4,244.70
1,067,000.00	Transfers - Payments to Individuals	10,000,000.00	10,000,000.00	-	-	-	-
895,368,323.29	Transfer to Capital Development Fund	1,625,796,638.12	-	-	-	-	-
-	Transfer from Capital Development Fund	-	-	-	-	-	-
896,435,323.29	TRANSFERS TOTAL	1,678,682,393.42	52,890,000.00	-	-	-	4,244.70
1,380,643,853.37	CLOSING BALANCE	1,783,658,756.22					

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024	NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦		₦	₦	₦	₦	₦	₦
-	OPENING BALANCE	-					
	REVENUE						
	Capital Receipts						
895,368,323.29	Transfer from Consolidated Revenue Fund	1,625,796,638.12	-			-	-
-	Aids and Grants	270,000.00	40,000,000.00	40,000,000.00	-	40,000,000.00	(39,730,000.00)
-	Loans/Borrowings Receipt	-	500,000,000.00	500,000,000.00	-	500,000,000.00	(500,000,000.00)
118,365.60	Other Capital Receipts	-	200,000,000.00	200,000,000.00	200,000,000.00	-	(200,000,000.00)
895,486,688.89	Sub-total Capital Receipts	1,626,066,638.12	740,000,000.00	740,000,000.00	200,000,000.00	540,000,000.00	(739,730,000.00)
-	Transfer to Consolidated Revenue Fund	-	-			-	-
895,486,688.89	TOTAL CAPITAL REVENUE AVAILABLE	1,626,066,638.12	740,000,000.00	740,000,000.00	200,000,000.00	540,000,000.00	(739,730,000.00)
	CAPITAL EXPENDITURE						
117,982,900.00	Purchase of Fixed Assets	71,432,772.73	689,000,000.00	654,000,000.00	162,000,000.00	492,000,000.00	617,567,227.27
752,540,108.89	Construction/Provision of Fixed Assets	873,002,684.80	3,847,000,000.00	4,778,000,000.00	1,310,000,000.00	3,468,000,000.00	2,973,997,315.20
23,023,680.00	Rehabilitation/Repairs of Fixed Assets	151,379,400.91	185,000,000.00	77,000,000.00	(110,000,000.00)	187,000,000.00	33,620,599.09
1,440,000.00	Preservation of the Environment	70,416,961.50	326,000,000.00	281,000,000.00	-	281,000,000.00	255,583,038.50
500,000.00	Acquisition of Non Tangible Assets	459,834,818.18	613,500,000.00	207,500,000.00	9,500,000.00	198,000,000.00	153,665,181.82
895,486,688.89	TOTAL CAPITAL EXPENDITURE	1,626,066,638.12	5,660,500,000.00	5,997,500,000.00	1,371,500,000.00	4,626,000,000.00	4,034,433,361.88
-	CLOSING BALANCE	-					

NAFADA LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE ON FINAL BUDGET 2025 ₦	ACTUAL 2024 ₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101	Statutory Allocation	2,500,000,000.00	1,000,000,000.00	3,500,000,000.00	3,500,000,000.00	2,622,822,069.32	(877,177,930.68)	515,748,323.75
110102	Share of VAT	3,600,000,000.00	500,000,000.00	4,100,000,000.00	4,100,000,000.00	2,783,254,507.39	(1,316,745,492.61)	2,217,132,021.56
110103	Other FAAC	2,667,000,000.00	873,000,000.00	3,540,000,000.00	3,540,000,000.00	1,169,335,850.76	(2,370,664,149.24)	1,417,832,366.12
	STATUTORY REVENUE TOTAL	8,767,000,000.00	2,373,000,000.00	11,140,000,000.00	11,140,000,000.00	6,575,412,427.47	(4,564,587,572.53)	4,150,712,711.43
INDEPENDENT REVENUE								
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	-	-	-	-	-	-	-
120201	Licences - General	4,470,000.00	-	4,470,000.00	4,470,000.00	8,600.00	(4,461,400.00)	7,700.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	3,050,000.00	280,000.00	3,330,000.00	3,330,000.00	964,000.00	(2,366,000.00)	4,239,700.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	6,130,000.00	(880,000.00)	5,250,000.00	5,250,000.00	-	(5,250,000.00)	-
120207	Earnings - General	6,300,000.00	-	6,300,000.00	6,300,000.00	2,919,350.00	(3,380,650.00)	6,974,310.00
120208	Rent on Government Buildings - General	1,900,000.00	-	1,900,000.00	1,900,000.00	-	(1,900,000.00)	1,337,600.00
120209	Rent on Land & Others - General	3,150,000.00	(250,000.00)	2,900,000.00	2,900,000.00	2,685,800.00	(214,200.00)	405,600.00
120210	Repayments - General	-	-	-	-	-	-	-
120211	Investment Income	-	-	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	200,000,000.00	(200,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
	INDEPENDENT REVENUE TOTAL	225,000,000.00	(200,850,000.00)	24,150,000.00	24,150,000.00	78,620,889.02	54,470,889.02	115,044,854.36
CAPITAL RECEIPTS AND OTHER REVENUE SOURCES								
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	270,000.00	270,000.00	-
130202	Foreign Grants	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140201	Other Capital Receipts	-	200,000,000.00	200,000,000.00	200,000,000.00	-	(200,000,000.00)	-
140301	Domestic Loans/ Borrowings Receipt	500,000,000.00	-	500,000,000.00	500,000,000.00	-	(500,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	118,365.60
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	540,000,000.00	200,000,000.00	740,000,000.00	740,000,000.00	270,000.00	(739,730,000.00)	118,365.60
	TOTAL REVENUE	9,532,000,000.00	2,372,150,000.00	11,904,150,000.00	11,904,150,000.00	6,654,303,316.49	(5,249,846,683.51)	4,265,875,931.39

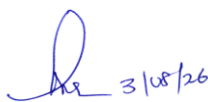
NAFADA LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE 2025 ₦	ACTUAL 2024 ₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	1,022,500,000.00	200,000,000.00	1,222,500,000.00	1,271,800,000.00	1,271,799,498.27	501.73	737,182,027.03
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	40,000,000.00	-	-	-	4,963,992.69
21010104	Consolidated Salaries	145,000,000.00	-	145,000,000.00	145,000,000.00	26,274,000.00	118,726,000.00	82,000.00
210201	Allowances	423,600,000.00	217,200,000.00	640,800,000.00	-	-	-	1,369,100.00
210202	Social Contributions	-	-	-	82,120,000.00	82,116,861.07	3,138.93	26,733,670.05
210301	Social Benefits	440,000,000.00	10,000,000.00	450,000,000.00	604,970,000.00	232,306,667.98	372,663,332.02	710,590,086.30
	Personnel Cost Total	2,071,100,000.00	427,200,000.00	2,498,300,000.00	2,103,890,000.00	1,612,497,027.32	491,392,972.68	1,480,920,876.07
2202	Overhead Cost							
220201	Travels and Transport - General	100,000,000.00	65,000,000.00	165,000,000.00	327,870,000.00	289,345,532.52	38,524,467.48	81,205,178.85
220202	Utilities - General	5,400,000.00	-	5,400,000.00	8,900,000.00	6,630,000.00	2,270,000.00	3,984,500.00
220203	Materials and Supplies - General	201,500,000.00	100,000,000.00	301,500,000.00	365,970,000.00	201,544,953.72	164,425,046.28	54,663,017.38
220204	Maintenance Services - General	174,000,000.00	100,000,000.00	274,000,000.00	278,140,000.00	149,267,400.00	128,872,600.00	403,584,287.69
220205	Training - General	50,000,000.00	-	50,000,000.00	94,670,000.00	73,606,216.63	21,063,783.37	5,768,609.09
220206	Other Services - General	428,500,000.00	308,000,000.00	736,500,000.00	736,500,000.00	418,535,918.81	317,964,081.19	257,274,694.89
220207	Consulting and Professional Services	5,300,000.00	117,000,000.00	122,300,000.00	171,090,000.00	73,695,870.68	97,394,129.32	15,188,053.74
220208	Fuel and Lubricants	6,000,000.00	-	6,000,000.00	7,150,000.00	3,625,000.00	3,525,000.00	3,546,900.00
220209	Financial Charges	15,000,000.00	-	15,000,000.00	15,000,000.00	2,629,488.72	12,370,511.28	3,760,955.98
220210	Miscellaneous Expenses	443,200,000.00	353,000,000.00	796,200,000.00	667,060,000.00	292,077,720.68	374,982,279.32	221,793,894.67
	Overhead Cost Total	1,428,900,000.00	1,043,000,000.00	2,471,900,000.00	2,672,350,000.00	1,510,958,101.76	1,161,391,898.24	1,050,770,092.29
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	180,000.00	180,000.00	-	74,700.00
	Loans and Advances Total	-	-	-	180,000.00	180,000.00	-	74,700.00
2204	Grants and Contributions							
220401	Local Grants and Contributions	809,000,000.00	460,000,000.00	1,269,000,000.00	1,448,180,000.00	586,943,299.84	861,236,700.16	478,064,058.47
220402	Foreign Grants and Contributions	5,000,000.00	-	5,000,000.00	5,000,000.00	15,090.90	4,984,909.10	-
	Grants and Contributions Total	814,000,000.00	460,000,000.00	1,274,000,000.00	1,453,180,000.00	586,958,390.74	866,221,609.26	478,064,058.47
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	92,000,000.00	(4,000,000.00)	88,000,000.00	153,060,000.00	128,095,057.18	24,964,942.82	13,474,767.53
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	92,000,000.00	(4,000,000.00)	88,000,000.00	153,060,000.00	128,095,057.18	24,964,942.82	13,474,767.53
2206	Public Debt Charges							
2206	Loans Repayment	500,000,000.00	-	500,000,000.00	733,650,000.00	733,647,443.22	2,556.78	9,994,734.66
	Public Debt Charges Total	500,000,000.00	-	500,000,000.00	733,650,000.00	733,647,443.22	2,556.78	9,994,734.66
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	42,890,000.00	42,885,755.30	4,244.70	-
	Transfers Payment - Total	-	-	-	42,890,000.00	42,885,755.30	4,244.70	-
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	10,000,000.00	10,000,000.00	-	1,067,000.00
	Transfers Payment - Total	-	-	-	10,000,000.00	10,000,000.00	-	1,067,000.00
23	Capital Expenditure							
230101	Purchase of Fixed Assets	492,000,000.00	162,000,000.00	654,000,000.00	689,000,000.00	71,432,772.73	617,567,227.27	117,982,900.00
230201	Construction/Provision of Fixed Assets	3,468,000,000.00	1,310,000,000.00	4,778,000,000.00	3,847,000,000.00	873,002,684.80	2,973,997,315.20	752,540,108.89
230301	Rehabilitation/Repairs of Fixed Assets	187,000,000.00	(110,000,000.00)	77,000,000.00	185,000,000.00	151,379,400.91	33,620,599.09	23,023,680.00
230401	Preservation of the Environment	281,000,000.00	-	281,000,000.00	326,000,000.00	70,416,961.50	255,583,038.50	1,440,000.00
230501	Acquisition of Non Tangible Assets	198,000,000.00	9,500,000.00	207,500,000.00	613,500,000.00	459,834,818.18	153,665,181.82	500,000.00
	Capital Expenditure Total	4,626,000,000.00	1,371,500,000.00	5,997,500,000.00	5,660,500,000.00	1,626,066,638.12	4,034,433,361.88	895,486,688.89
	TOTAL EXPENDITURE	9,532,000,000.00	3,297,700,000.00	12,829,700,000.00	12,819,700,000.00	6,241,288,413.64	6,578,411,586.36	3,928,785,917.91

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2025

FINAL BUDGET 2025	NOTES	2025 ₦	2024 ₦
Operating Activities			
Receipts			
11,030,000,000.00	Statutory Revenue 1	6,518,465,786.28	4,118,094,850.29
Independent Revenue:			
-	Personal Taxes 2A	1,354,000.00	-
11,930,000.00	Other Taxes 2B	24,394,600.00	2,953,466.52
-	Licences - General 2C	-	-
-	Mining Rents 2D	-	-
13,680,000.00	Royalties 2E	4,010,800.00	2,134,998.65
-	Fees - General 2F	-	-
7,600,000.00	Fines - General 2G	917,400.00	17,845,846.32
18,700,000.00	Sales - General 2H	61,763,800.00	20,163,370.50
2,000,000.00	Earnings -General 2I	3,944,900.00	700,770.61
6,000,000.00	Rent on Government Buildings - General 2J	2,794,836.41	-
-	Rent on Land & Others - General 2K	-	37,467,774.53
200,000,000.00	Repayments - General 2L	26,787,328.75	2,950,819.61
-	Investment Income 2M	5,342,465.75	-
-	Interest Earned 2N	72,043,139.02	102,079,944.36
-	Re-Imbursement General 2O	-	-
259,910,000.00		203,353,269.93	186,296,991.10
11,289,910,000.00	Independent Revenue Sub-total	6,721,819,056.21	4,304,391,841.39
Total Receipts			
Payments			
(1,885,910,000.00)	Salaries and Allowances 5	(1,753,718,831.27)	(1,423,540,935.64)
(168,940,000.00)	Social Contributions 6	(168,939,519.51)	(8,552,514.16)
(294,460,000.00)	Social Benefits 7	(294,456,343.93)	(338,526,638.23)
(2,738,020,000.00)	Overhead Cost 8	(1,756,356,310.00)	(1,413,005,954.38)
(44,540,000.00)	Loans and Advances 9	(44,533,395.86)	(4,967,000.00)
(1,690,660,000.00)	Grants and Contributions 10	(528,317,757.60)	(586,517,009.53)
(83,470,000.00)	Subsidies 11	(58,445,553.41)	(6,085,227.27)
(40,680,000.00)	Transfers - Payments 13A	(40,671,709.84)	-
(9,000,000.00)	Transfers - Payments to Individuals 13B	(9,000,000.00)	-
-	Loss on Foreign Exchange 14	-	-
(6,955,680,000.00)	Total Payments	(4,654,439,421.42)	(3,781,195,279.21)
4,334,230,000.00	Net Cash flow from Operating Activities	2,067,379,634.79	523,196,562.18
Investing Activities			
(705,000,000.00)	Purchase of Fixed Assets 15A	(135,794,272.73)	(3,791,287.27)
(2,910,000,000.00)	Construction/Provision of Fixed Assets 15B	(422,140,912.69)	(120,168,667.00)
(875,000,000.00)	Rehabilitation/Repairs of Fixed Assets 15C	(164,564,309.78)	(220,000.00)
(85,000,000.00)	Preservation of the Environment 15D	(45,507,535.01)	-
(1,141,000,000.00)	Acquisition of Non Tangible Assets 15E	(960,296,181.82)	-
(5,716,000,000.00)	Net Cash Flow from Investing Activities	(1,728,303,212.03)	(124,179,954.27)
Financing Activities			
100,000,000.00	Proceeds from Aids and Grants 3	-	-
700,000,000.00	Proceeds from Loans/Borrowings 4A	-	-
200,000,000.00	Proceeds from Other Capital Receipts 4B	40,000,000.00	-
(222,420,000.00)	Repayment of Loans 12	(222,417,033.05)	(9,500,000.00)
777,580,000.00	Net Cash Flow from Financing Activities	(182,417,033.05)	(9,500,000.00)
(604,190,000.00)	Net Surplus/(Deficit) for the Year	156,659,389.71	389,516,607.91
925,550,000.00	Add: Opening Balance	959,973,712.92	570,457,105.01
321,360,000.00	Closing Cash Balance	1,116,633,102.63	959,973,712.92


EXECUTIVE CHAIRMAN


TREASURER

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025**

	NOTES	2025 ₦	2024 ₦
ASSETS			
Cash and Bank Balances	16	1,116,633,103	959,973,713
TOTAL ASSETS		1,116,633,103	959,973,713
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,116,633,103	959,973,713
TOTAL LIABILITIES		1,116,633,103	959,973,713

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2025

	NOTES	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE ON FINAL BUDGET 2025	ACTUAL 2024
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	8,030,000,000.00	3,000,000,000.00	11,030,000,000.00	11,030,000,000.00	6,518,465,786.28	(4,511,534,213.72)	4,118,094,850.29
Sub-total Statutory Revenue		8,030,000,000.00	3,000,000,000.00	11,030,000,000.00	11,030,000,000.00	6,518,465,786.28	(4,511,534,213.72)	4,118,094,850.29
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	1,354,000.00	1,354,000.00	-
Other Taxes	2B	9,590,000.00	2,340,000.00	11,930,000.00	11,930,000.00	24,394,600.00	12,464,600.00	2,953,466.52
Licences - General	2C	-	-	-	-	-	-	-
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	12,380,000.00	1,300,000.00	13,680,000.00	13,680,000.00	4,010,800.00	(9,669,200.00)	2,134,998.65
Fees - General	2F	-	-	-	-	-	-	-
Fines - General	2G	7,600,000.00	-	7,600,000.00	7,600,000.00	917,400.00	(6,682,600.00)	17,845,846.32
Sales - General	2H	8,700,000.00	10,000,000.00	18,700,000.00	18,700,000.00	61,763,800.00	43,063,800.00	20,163,370.50
Earnings -General	2I	2,000,000.00	-	2,000,000.00	2,000,000.00	3,944,900.00	1,944,900.00	700,770.61
Rent on Government Buildings - General	2J	6,300,000.00	(300,000.00)	6,000,000.00	6,000,000.00	2,794,836.41	(3,205,163.59)	-
Rent on Land & Others - General	2K	-	-	-	-	-	-	37,467,774.53
Repayments - General	2L	200,000,000.00	-	200,000,000.00	200,000,000.00	26,787,328.75	(173,212,671.25)	2,950,819.61
Investment Income	2M	-	-	-	-	5,342,465.75	5,342,465.75	-
Interest Earned	2N	100,000,000.00	(100,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		346,570,000.00	(86,660,000.00)	259,910,000.00	259,910,000.00	203,353,269.93	(56,556,730.07)	186,296,991.10
Capital Receipts								
Aids and Grants	3	100,000,000.00	-	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
Loans/Borrowings Receipt	4A	700,000,000.00	-	700,000,000.00	700,000,000.00	-	(700,000,000.00)	-
Other Capital Receipts	4B	-	200,000,000.00	200,000,000.00	200,000,000.00	40,000,000.00	(160,000,000.00)	-
Sub-total Capital Receipts		800,000,000.00	200,000,000.00	1,000,000,000.00	1,000,000,000.00	40,000,000.00	(960,000,000.00)	-
TOTAL REVENUE		9,176,570,000.00	3,113,340,000.00	12,289,910,000.00	12,289,910,000.00	6,761,819,056.21	(5,528,090,943.79)	4,304,391,841.39
EXPENDITURE								
OPERATING EXPENDITURE								
Salaries and Allowances	5	1,931,500,000.00	187,800,000.00	2,119,300,000.00	1,885,910,000.00	1,753,718,831.27	132,191,168.73	1,423,540,935.64
Social Contributions	6	86,000,000.00	-	86,000,000.00	168,940,000.00	168,939,519.51	480.49	8,552,514.16
Social Benefits	7	500,000,000.00	-	500,000,000.00	294,460,000.00	294,456,343.93	3,656.07	338,526,638.23
Overhead Cost	8	1,498,500,000.00	835,300,000.00	2,333,800,000.00	2,738,020,000.00	1,756,356,310.00	981,663,690.00	1,413,005,954.38
Loans and Advances	9	-	-	-	44,540,000.00	44,533,395.86	6,604.14	4,967,000.00
Grants and Contributions	10	1,143,000,000.00	488,000,000.00	1,631,000,000.00	1,690,660,000.00	528,317,757.60	1,162,342,242.40	586,517,009.53
Subsidies	11	75,000,000.00	-	75,000,000.00	83,470,000.00	58,445,553.41	25,024,446.59	6,085,227.27
Public Debt Charges	12	272,000,000.00	-	272,000,000.00	222,420,000.00	222,417,033.05	2,966.95	9,500,000.00
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		5,506,000,000.00	1,511,100,000.00	7,017,100,000.00	7,128,420,000.00	4,827,184,744.63	2,301,235,255.37	3,790,695,279.21
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE								
		3,670,570,000.00	1,602,240,000.00	5,272,810,000.00	5,161,490,000.00	1,934,634,311.58	(7,829,326,199.16)	513,696,562.18
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	565,000,000.00	130,000,000.00	695,000,000.00	705,000,000.00	135,794,272.73	569,205,727.27	3,791,287.27
Construction/Provision of Fixed Assets	15B	2,315,000,000.00	630,000,000.00	2,945,000,000.00	2,910,000,000.00	422,140,912.69	2,487,859,087.31	120,168,667.00
Rehabilitation/Repairs of Fixed Assets	15C	1,428,000,000.00	117,000,000.00	1,545,000,000.00	875,000,000.00	164,564,309.78	710,435,690.22	220,000.00
Preservation of the Environment	15D	42,000,000.00	-	42,000,000.00	85,000,000.00	45,507,535.01	39,492,464.99	-
Acquisition of Non Tangible Assets	15E	400,000,000.00	250,000,000.00	650,000,000.00	1,141,000,000.00	960,296,181.82	180,703,818.18	-
TOTAL CAPITAL EXPENDITURE		4,750,000,000.00	1,127,000,000.00	5,877,000,000.00	5,716,000,000.00	1,728,303,212.03	3,987,696,787.97	124,179,954.27
TRANSFERS								
Transfers - Payments	13A	-	-	-	40,680,000.00	40,671,709.84	8,290.16	-
Transfers - Payments to Individuals	13B	-	-	-	9,000,000.00	9,000,000.00	-	-
TRANSFERS TOTAL		-	-	-	49,680,000.00	49,671,709.84	8,290.16	-
SURPLUS/(DEFICIT)		(1,079,430,000.00)	475,240,000.00	(604,190,000.00)	(604,190,000.00)	156,659,389.71	(11,817,031,277.29)	389,516,607.91

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024	NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦		₦	₦	₦	₦	₦	₦
570,457,105.01	OPENING BALANCE	959,973,712.92					
	REVENUE						
4,118,094,850.29	Statutory Revenue 1	6,518,465,786.28	11,030,000,000.00	11,030,000,000.00	3,000,000,000.00	8,030,000,000.00	(4,511,534,213.72)
4,118,094,850.29	Sub-total Statutory Revenue	6,518,465,786.28	11,030,000,000.00	11,030,000,000.00	3,000,000,000.00	8,030,000,000.00	(4,511,534,213.72)
	Independent Revenue:						
-	Personal Taxes 2A	1,354,000.00	-	-	-	-	1,354,000.00
2,953,466.52	Licences - General 2B	24,394,600.00	11,930,000.00	11,930,000.00	2,340,000.00	9,590,000.00	12,464,600.00
-	Mining Rents 2C	-	-	-	-	-	-
-	Fees - General 2D	-	-	-	-	-	-
2,134,998.65	Fines - General 2E	4,010,800.00	13,680,000.00	13,680,000.00	1,300,000.00	12,380,000.00	(9,669,200.00)
-	Sales - General 2F	-	-	-	-	-	-
17,845,846.32	Earnings - General 2G	917,400.00	7,600,000.00	7,600,000.00	-	7,600,000.00	(6,682,600.00)
20,163,370.50	Rent on Government Buildings - General 2H	61,763,800.00	18,700,000.00	18,700,000.00	10,000,000.00	8,700,000.00	43,063,800.00
700,770.61	Rent on Land & Others - General 2I	3,944,900.00	2,000,000.00	2,000,000.00	-	2,000,000.00	1,944,900.00
-	Repayments - General 2J	2,794,836.41	6,000,000.00	6,000,000.00	(300,000.00)	6,300,000.00	(3,205,163.59)
37,467,774.53	Investment Income 2K	-	-	-	-	-	-
2,950,819.61	Interest Earned 2L	26,787,328.75	200,000,000.00	200,000,000.00	-	200,000,000.00	(173,212,671.25)
-	Re-Imbursement General 2M	5,342,465.75	-	-	-	-	5,342,465.75
102,079,944.36	Rates 2N	72,043,139.02	-	-	(100,000,000.00)	100,000,000.00	72,043,139.02
-	Miscellaneous 2O	-	-	-	-	-	-
186,296,991.10	Sub-total Independent Revenue	203,353,269.93	259,910,000.00	259,910,000.00	(86,660,000.00)	346,570,000.00	(56,556,730.07)
4,874,848,946.40	TOTAL RECURRENT REVENUE	7,681,792,769.13	11,289,910,000.00	11,289,910,000.00	2,913,340,000.00	8,376,570,000.00	(4,568,090,943.79)
	EXPENDITURE						
1,423,540,935.64	Salaries and Allowances 5	1,753,718,831.27	1,885,910,000.00	2,119,300,000.00	187,800,000.00	1,931,500,000.00	132,191,168.73
8,552,514.16	Social Contributions 6	168,939,519.51	168,940,000.00	86,000,000.00	-	86,000,000.00	480.49
338,526,638.23	Social Benefits 7	294,456,343.93	294,460,000.00	500,000,000.00	-	500,000,000.00	3,656.07
1,413,005,954.38	Overhead Cost 8	1,756,356,310.00	2,738,020,000.00	2,333,800,000.00	835,300,000.00	1,498,500,000.00	981,663,690.00
4,967,000.00	Loans and Advances 9	44,533,395.86	44,540,000.00	-	-	-	6,604.14
586,517,009.53	Grants and Contributions 10	528,317,757.60	1,690,660,000.00	1,631,000,000.00	488,000,000.00	1,143,000,000.00	1,162,342,242.40
6,085,227.27	Subsidies 11	58,445,553.41	83,470,000.00	75,000,000.00	-	75,000,000.00	25,024,446.59
9,500,000.00	Public Debt Charges 12	222,417,033.05	222,420,000.00	272,000,000.00	-	272,000,000.00	2,966.95
-	Loss on Foreign Exchange 14	-	-	-	-	-	-
3,790,695,279.21	TOTAL OPERATING EXPENDITURE	4,827,184,744.63	7,128,420,000.00	7,017,100,000.00	1,511,100,000.00	5,506,000,000.00	2,301,235,255.37
1,084,153,667.19	OPERATING BALANCE	2,854,608,024.50	4,161,490,000.00	4,272,810,000.00	1,402,240,000.00	2,870,570,000.00	(6,869,326,199.16)
	TRANSFERS						
-	Transfers - Payments 13A	40,671,709.84	40,680,000.00	-	-	-	8,290.16
-	Transfers - Payments to Individuals 13B	9,000,000.00	9,000,000.00	-	-	-	-
124,179,954.27	Transfer to Capital Development Fund	1,688,303,212.03	-	-	-	-	-
-	Transfer from Capital Development Fund	-	-	-	-	-	-
124,179,954.27	TRANSFERS TOTAL	1,737,974,921.87	49,680,000.00	-	-	-	8,290.16
959,973,712.92	CLOSING BALANCE	1,116,633,102.63					

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024	NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦		₦	₦	₦	₦	₦	₦
-	OPENING BALANCE	-					
	REVENUE						
	Capital Receipts						
124,179,954.27	Transfer from Consolidated Revenue Fund	1,688,303,212.03	-			-	-
-	- Aids and Grants	3	100,000,000.00	100,000,000.00	-	100,000,000.00	(100,000,000.00)
-	- Loans/Borrowings Receipt	4A	700,000,000.00	700,000,000.00	-	700,000,000.00	(700,000,000.00)
-	- Other Capital Receipts	4B	40,000,000.00	200,000,000.00	200,000,000.00	-	(160,000,000.00)
124,179,954.27	Sub-total Capital Receipts	1,728,303,212.03	1,000,000,000.00	1,000,000,000.00	200,000,000.00	800,000,000.00	(960,000,000.00)
-	Transfer to Consolidated Revenue Fund	-	-			-	-
124,179,954.27	TOTAL CAPITAL REVENUE AVAILABLE	1,728,303,212.03	1,000,000,000.00	1,000,000,000.00	200,000,000.00	800,000,000.00	(960,000,000.00)
	CAPITAL EXPENDITURE						
3,791,287.27	Purchase of Fixed Assets	15A	135,794,272.73	705,000,000.00	695,000,000.00	130,000,000.00	569,205,727.27
120,168,667.00	Construction/Provision of Fixed Assets	15B	422,140,912.69	2,910,000,000.00	2,945,000,000.00	630,000,000.00	2,487,859,087.31
220,000.00	Rehabilitation/Repairs of Fixed Assets	15C	164,564,309.78	875,000,000.00	1,545,000,000.00	117,000,000.00	710,435,690.22
-	- Preservation of the Environment	15D	45,507,535.01	85,000,000.00	42,000,000.00	-	39,492,464.99
-	- Acquisition of Non Tangible Assets	15E	960,296,181.82	1,141,000,000.00	650,000,000.00	250,000,000.00	180,703,818.18
124,179,954.27	TOTAL CAPITAL EXPENDITURE	1,728,303,212.03	5,716,000,000.00	5,877,000,000.00	1,127,000,000.00	4,750,000,000.00	3,987,696,787.97
-	CLOSING BALANCE	-					

SHONGOM LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 N	SUPPLEMENTARY BUDGET 2025 N	REVISED BUDGET 2025 N	FINAL BUDGET 2025 N	ACTUAL 2025 N	VARIANCE ON FINAL BUDGET 2025 N	ACTUAL 2024 N
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101	Statutory Allocation	1,500,000,000.00	1,600,000,000.00	3,100,000,000.00	3,100,000,000.00	2,485,918,958.99	(614,081,041.01)	2,627,642,416.63
110102	Share of VAT	3,500,000,000.00	400,000,000.00	3,900,000,000.00	3,900,000,000.00	2,860,582,546.72	(1,039,417,453.28)	572,615,796.34
110103	Other FAAC	3,030,000,000.00	1,000,000,000.00	4,030,000,000.00	4,030,000,000.00	1,171,964,280.57	(2,858,035,719.43)	917,836,637.32
	STATUTORY REVENUE TOTAL	8,030,000,000.00	3,000,000,000.00	11,030,000,000.00	11,030,000,000.00	6,518,465,786.28	(4,511,534,213.72)	4,118,094,850.29
INDEPENDENT REVENUE								
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	-	-	-	-	1,354,000.00	1,354,000.00	-
120201	Licences - General	9,590,000.00	2,340,000.00	11,930,000.00	11,930,000.00	24,394,600.00	12,464,600.00	2,953,466.52
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	12,380,000.00	1,300,000.00	13,680,000.00	13,680,000.00	4,010,800.00	(9,669,200.00)	2,134,998.65
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	7,600,000.00	-	7,600,000.00	7,600,000.00	917,400.00	(6,682,600.00)	17,845,846.32
120207	Earnings - General	8,700,000.00	10,000,000.00	18,700,000.00	18,700,000.00	61,763,800.00	43,063,800.00	20,163,370.50
120208	Rent on Government Buildings - General	2,000,000.00	-	2,000,000.00	2,000,000.00	3,944,900.00	1,944,900.00	700,770.61
120209	Rent on Land & Others - General	6,300,000.00	(300,000.00)	6,000,000.00	6,000,000.00	2,794,836.41	(3,205,163.59)	-
120210	Repayments - General	-	-	-	-	-	-	37,467,774.53
120211	Investment Income	200,000,000.00	-	200,000,000.00	200,000,000.00	26,787,328.75	(173,212,671.25)	2,950,819.61
120212	Interest Earned	-	-	-	-	5,342,465.75	5,342,465.75	-
120213	Re-Imbursement General	100,000,000.00	(100,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
	INDEPENDENT REVENUE TOTAL	346,570,000.00	(86,660,000.00)	259,910,000.00	259,910,000.00	203,353,269.93	(56,556,730.07)	186,296,991.10
CAPITAL RECEIPTS AND OTHER REVENUE SOURCES								
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	100,000,000.00	-	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
140201	Other Capital Receipts	-	200,000,000.00	200,000,000.00	200,000,000.00	-	(200,000,000.00)	-
140301	Domestic Loans/ Borrowings Receipt	700,000,000.00	-	700,000,000.00	700,000,000.00	-	(700,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	40,000,000.00	40,000,000.00	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	800,000,000.00	200,000,000.00	1,000,000,000.00	1,000,000,000.00	40,000,000.00	(960,000,000.00)	-
	TOTAL REVENUE	9,176,570,000.00	3,113,340,000.00	12,289,910,000.00	12,289,910,000.00	6,761,819,056.21	(5,528,090,943.79)	4,304,391,841.39

SHONGOM LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE 2025	ACTUAL 2024
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	1,248,000,000.00	127,000,000.00	1,375,000,000.00	1,740,910,000.00	1,740,908,831.27	1,168.73	1,422,485,935.64
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	-	50,000,000.00	-	-	-	150,000.00
21010104	Consolidated Salaries	145,000,000.00	-	145,000,000.00	145,000,000.00	12,810,000.00	132,190,000.00	105,000.00
210201	Allowances	488,500,000.00	60,800,000.00	549,300,000.00	-	-	-	800,000.00
210202	Social Contributions	86,000,000.00	-	86,000,000.00	168,940,000.00	168,939,519.51	480.49	8,552,514.16
210301	Social Benefits	500,000,000.00	-	500,000,000.00	294,460,000.00	294,456,343.93	3,656.07	338,526,638.23
	Personnel Cost Total	2,517,500,000.00	187,800,000.00	2,705,300,000.00	2,349,310,000.00	2,217,114,694.71	132,195,305.29	1,770,620,088.03
2202	Overhead Cost							
220201	Travels and Transport - General	141,500,000.00	128,500,000.00	270,000,000.00	355,030,000.00	308,043,855.42	46,986,144.58	135,735,101.20
220202	Utilities - General	19,000,000.00	-	19,000,000.00	36,630,000.00	34,245,272.72	2,384,727.28	61,285,853.23
220203	Materials and Supplies - General	264,000,000.00	13,000,000.00	277,000,000.00	294,770,000.00	217,255,849.17	77,514,150.83	123,248,454.09
220204	Maintenance Services - General	105,000,000.00	-	105,000,000.00	169,500,000.00	139,482,117.80	30,017,882.20	67,443,526.36
220205	Training - General	83,000,000.00	-	83,000,000.00	129,000,000.00	70,859,999.97	58,140,000.03	18,115,000.00
220206	Other Services - General	378,000,000.00	300,000,000.00	678,000,000.00	686,490,000.00	416,243,977.82	270,246,022.18	254,211,213.89
220207	Consulting and Professional Services	87,000,000.00	175,800,000.00	262,800,000.00	420,670,000.00	363,818,228.67	56,851,771.33	15,006,832.76
220208	Fuel and Lubricants	5,000,000.00	-	5,000,000.00	-	-	-	326,450.00
220209	Financial Charges	20,000,000.00	-	20,000,000.00	20,870,000.00	3,361,683.30	17,508,316.70	87,411.39
220210	Miscellaneous Expenses	396,000,000.00	218,000,000.00	614,000,000.00	625,060,000.00	203,045,325.13	422,014,674.87	737,546,111.46
	Overhead Cost Total	1,498,500,000.00	835,300,000.00	2,333,800,000.00	2,738,020,000.00	1,756,356,310.00	981,663,690.00	1,413,005,954.38
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	44,540,000.00	44,533,395.86	6,604.14	4,967,000.00
	Loans and Advances Total	-	-	-	44,540,000.00	44,533,395.86	6,604.14	4,967,000.00
2204	Grants and Contributions							
220401	Local Grants and Contributions	1,143,000,000.00	488,000,000.00	1,631,000,000.00	1,690,660,000.00	528,317,757.60	1,162,342,242.40	586,517,009.53
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	1,143,000,000.00	488,000,000.00	1,631,000,000.00	1,690,660,000.00	528,317,757.60	1,162,342,242.40	586,517,009.53
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	75,000,000.00	-	75,000,000.00	83,470,000.00	58,445,553.41	25,024,446.59	6,085,227.27
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	75,000,000.00	-	75,000,000.00	83,470,000.00	58,445,553.41	25,024,446.59	6,085,227.27
2206	Public Debt Charges							
2206	Loans Repayment	272,000,000.00	-	272,000,000.00	222,420,000.00	222,417,033.05	2,966.95	9,500,000.00
	Public Debt Charges Total	272,000,000.00	-	272,000,000.00	222,420,000.00	222,417,033.05	2,966.95	9,500,000.00
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	40,680,000.00	40,671,709.84	8,290.16	-
	Transfers Payment - Total	-	-	-	40,680,000.00	40,671,709.84	8,290.16	-
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	9,000,000.00	9,000,000.00	-	-
	Transfers Payment - Total	-	-	-	9,000,000.00	9,000,000.00	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	565,000,000.00	130,000,000.00	695,000,000.00	705,000,000.00	135,794,272.73	569,205,727.27	3,791,287.27
230201	Construction/Provision of Fixed Assets	2,315,000,000.00	630,000,000.00	2,945,000,000.00	2,910,000,000.00	422,140,912.69	2,487,859,087.31	120,168,667.00
230301	Rehabilitation/Repairs of Fixed Assets	1,428,000,000.00	117,000,000.00	1,545,000,000.00	875,000,000.00	164,564,309.78	710,435,690.22	220,000.00
230401	Preservation of the Environment	42,000,000.00	-	42,000,000.00	85,000,000.00	45,507,535.01	39,492,464.99	-
230501	Acquisition of Non Tangible Assets	400,000,000.00	250,000,000.00	650,000,000.00	1,141,000,000.00	960,296,181.82	180,703,818.18	-
	Capital Expenditure Total	4,750,000,000.00	1,127,000,000.00	5,877,000,000.00	5,716,000,000.00	1,728,303,212.03	3,987,696,787.97	124,179,954.27
	TOTAL EXPENDITURE	10,256,000,000.00	2,638,100,000.00	12,894,100,000.00	12,885,100,000.00	6,596,159,666.50	6,288,940,333.50	3,914,875,233.48

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2025

FINAL BUDGET 2025	NOTES	2025 ₦	2024 ₦
Operating Activities			
Receipts			
11,780,000,000.00	Statutory Revenue 1	8,164,804,615.59	5,265,706,271.07
Independent Revenue:			
10,000.00	Personal Taxes 2A	420,000.00	-
13,627,000.00	Other Taxes 2B	23,210,400.00	15,653,600.00
-	Licences - General 2C	-	-
-	Mining Rents 2D	-	-
39,230,000.00	Royalties 2E	3,595,800.00	4,557,100.00
-	Fees - General 2F	-	-
650,000.00	Fines - General 2G	-	-
14,750,000.00	Sales - General 2H	7,636,800.00	4,207,900.00
4,000,000.00	Earnings -General 2I	-	-
24,000,000.00	Rent on Government Buildings - General 2J	4,124,500.00	4,760,000.00
-	Rent on Land & Others - General 2K	-	-
-	Repayments - General 2L	-	-
-	Investment Income 2M	-	-
-	Interest Earned 2N	72,043,139.02	102,079,944.36
-	Re-Imbursement General 2O	-	-
96,267,000.00	Independent Revenue Sub-total	111,030,639.02	131,258,544.36
11,876,267,000.00	Total Receipts	8,275,835,254.61	5,396,964,815.43
Payments			
(2,465,020,000.00)	Salaries and Allowances 5	(2,369,159,968.35)	(1,072,689,478.72)
(403,610,000.00)	Social Contributions 6	(403,607,677.37)	(12,048,669.76)
(1,308,800,000.00)	Social Benefits 7	(309,718,400.17)	(696,877,722.95)
(3,292,530,000.00)	Overhead Cost 8	(1,829,110,643.45)	(913,763,831.69)
-	Loans and Advances 9	-	-
(757,720,000.00)	Grants and Contributions 10	(662,577,757.66)	(1,250,205,196.40)
(207,530,000.00)	Subsidies 11	(207,501,601.59)	(73,441,788.52)
(55,520,000.00)	Transfers - Payments 13A	(55,510,287.90)	-
-	Transfers - Payments to Individuals 13B	-	-
-	Loss on Foreign Exchange 14	-	-
(8,490,730,000.00)	Total Payments	(5,837,186,336.49)	(4,019,026,688.04)
3,385,537,000.00	Net Cash flow from Operating Activities	2,438,648,918.12	1,377,938,127.39
Investing Activities			
(916,500,000.00)	Purchase of Fixed Assets 15A	(120,674,772.74)	(16,400,000.00)
(2,330,000,000.00)	Construction/Provision of Fixed Assets 15B	(847,836,610.21)	(1,223,009,296.61)
(361,000,000.00)	Rehabilitation/Repairs of Fixed Assets 15C	(318,941,323.21)	(17,930,000.00)
(209,000,000.00)	Preservation of the Environment 15D	(61,931,520.17)	(1,080,000.00)
(574,000,000.00)	Acquisition of Non Tangible Assets 15E	(433,714,363.64)	-
(4,390,500,000.00)	Net Cash Flow from Investing Activities	(1,783,098,589.97)	(1,258,419,296.61)
Financing Activities			
-	Proceeds from Aids and Grants 3	10,947,674.35	-
800,000,000.00	Proceeds from Loans/Borrowings 4A	-	-
200,000,000.00	Proceeds from Other Capital Receipts 4B	-	244,500.00
(914,770,000.00)	Repayment of Loans 12	(414,788,486.33)	-
85,230,000.00	Net Cash Flow from Financing Activities	(403,840,811.98)	244,500.00
(919,733,000.00)	Net Surplus/(Deficit) for the Year	251,709,516.17	119,763,330.78
919,733,000.00	Add: Opening Balance	911,516,529.17	791,753,198.39
-	Closing Cash Balance	1,163,226,045.34	911,516,529.17

 24/7/26

EXECUTIVE CHAIRMAN

 24/07/2026

TREASURER

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025**

	NOTES	2025 ₦	2024 ₦
ASSETS			
Cash and Bank Balances	16	1,163,226,045	911,516,529
TOTAL ASSETS		1,163,226,045	911,516,529
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,163,226,045	911,516,529
TOTAL LIABILITIES		1,163,226,045	911,516,529

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2025**

	NOTES	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	REVISED BUDGET 2025	FINAL BUDGET 2025	ACTUAL 2025	VARIANCE ON FINAL BUDGET 2025	ACTUAL 2024
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	9,070,678,000.00	2,709,322,000.00	11,780,000,000.00	11,780,000,000.00	8,164,804,615.59	(3,615,195,384.41)	5,265,706,271.07
Sub-total Statutory Revenue		9,070,678,000.00	2,709,322,000.00	11,780,000,000.00	11,780,000,000.00	8,164,804,615.59	(3,615,195,384.41)	5,265,706,271.07
Independent Revenue:								
Personal Taxes	2A	10,000.00	-	10,000.00	10,000.00	420,000.00	410,000.00	-
Other Taxes	2B	12,232,000.00	1,395,000.00	13,627,000.00	13,627,000.00	23,210,400.00	9,583,400.00	15,653,600.00
Licences - General	2C	-	-	-	-	-	-	-
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	35,730,000.00	3,500,000.00	39,230,000.00	39,230,000.00	3,595,800.00	(35,634,200.00)	4,557,100.00
Fees - General	2F	-	-	-	-	-	-	-
Fines - General	2G	600,000.00	50,000.00	650,000.00	650,000.00	-	(650,000.00)	-
Sales - General	2H	14,750,000.00	-	14,750,000.00	14,750,000.00	7,636,800.00	(7,113,200.00)	4,207,900.00
Earnings -General	2I	4,000,000.00	-	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
Rent on Government Buildings - General	2J	27,500,000.00	(3,500,000.00)	24,000,000.00	24,000,000.00	4,124,500.00	(19,875,500.00)	4,760,000.00
Rent on Land & Others - General	2K	-	-	-	-	-	-	-
Repayments - General	2L	-	-	-	-	-	-	-
Investment Income	2M	-	-	-	-	-	-	-
Interest Earned	2N	400,000,000.00	(400,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		494,822,000.00	(398,555,000.00)	96,267,000.00	96,267,000.00	111,030,639.02	14,763,639.02	131,258,544.36
Capital Receipts								
Aids and Grants	3	-	-	-	-	10,947,674.35	10,947,674.35	-
Loans/Borrowings Receipt	4A	950,000,000.00	(150,000,000.00)	800,000,000.00	800,000,000.00	-	(800,000,000.00)	-
Other Capital Receipts	4B	-	200,000,000.00	200,000,000.00	200,000,000.00	-	(200,000,000.00)	244,500.00
Sub-total Capital Receipts		950,000,000.00	50,000,000.00	1,000,000,000.00	1,000,000,000.00	10,947,674.35	(989,052,325.65)	244,500.00
TOTAL REVENUE		10,515,500,000.00	2,360,767,000.00	12,876,267,000.00	12,876,267,000.00	8,286,782,928.96	(4,589,484,071.04)	5,397,209,315.43
EXPENDITURE								
OPERATING EXPENDITURE								
Salaries and Allowances	5	2,266,000,000.00	461,500,000.00	2,727,500,000.00	2,465,020,000.00	2,369,159,968.35	95,860,031.65	1,072,689,478.72
Social Contributions	6	-	-	-	403,610,000.00	403,607,677.37	2,322.63	12,048,669.76
Social Benefits	7	1,035,000,000.00	-	1,035,000,000.00	1,308,800,000.00	309,718,400.17	999,081,599.83	696,877,722.95
Overhead Cost	8	1,441,000,000.00	1,586,000,000.00	3,027,000,000.00	3,292,530,000.00	1,829,110,643.45	1,463,419,356.55	913,763,831.69
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contributions	10	921,000,000.00	(321,000,000.00)	600,000,000.00	757,720,000.00	662,577,757.66	95,142,242.34	1,250,205,196.40
Subsidies	11	102,000,000.00	(9,000,000.00)	93,000,000.00	207,530,000.00	207,501,601.59	28,398.41	73,441,788.52
Public Debt Charges	12	500,000,000.00	-	500,000,000.00	914,770,000.00	414,788,486.33	499,981,513.67	-
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		6,265,000,000.00	1,717,500,000.00	7,982,500,000.00	9,349,980,000.00	6,196,464,534.92	3,153,515,465.08	4,019,026,688.04
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE								
		4,250,500,000.00	643,267,000.00	4,893,767,000.00	3,526,287,000.00	2,090,318,394.04	(7,742,999,536.12)	1,378,182,627.39
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	532,500,000.00	313,000,000.00	845,500,000.00	916,500,000.00	120,674,772.74	795,825,227.26	16,400,000.00
Construction/Provision of Fixed Assets	15B	3,093,000,000.00	1,359,000,000.00	4,452,000,000.00	2,330,000,000.00	847,836,610.21	1,482,163,389.79	1,223,009,296.61
Rehabilitation/Repairs of Fixed Assets	15C	250,000,000.00	(50,000,000.00)	200,000,000.00	361,000,000.00	318,941,323.21	42,058,676.79	17,930,000.00
Preservation of the Environment	15D	200,000,000.00	(50,000,000.00)	150,000,000.00	209,000,000.00	61,931,520.17	147,068,479.83	1,080,000.00
Acquisition of Non Tangible Assets	15E	165,000,000.00	1,000,000.00	166,000,000.00	574,000,000.00	433,714,363.64	140,285,636.36	-
TOTAL CAPITAL EXPENDITURE		4,240,500,000.00	1,573,000,000.00	5,813,500,000.00	4,390,500,000.00	1,783,098,589.97	2,607,401,410.03	1,258,419,296.61
TRANSFERS								
Transfers - Payments	13A	-	-	-	55,520,000.00	55,510,287.90	9,712.10	-
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	55,520,000.00	55,510,287.90	9,712.10	-
SURPLUS/(DEFICIT)								
		10,000,000.00	(929,733,000.00)	(919,733,000.00)	(919,733,000.00)	251,709,516.17	(10,350,410,658.25)	119,763,330.78

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024	NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦		₦	₦	₦	₦	₦	₦
-	OPENING BALANCE	-					
	REVENUE						
	Capital Receipts						
1,258,174,796.61	Transfer from Consolidated Revenue Fund	1,772,150,915.62	-	-	-	-	-
-	Aids and Grants	10,947,674.35	-	-	-	-	10,947,674.35
-	Loans/Borrowings Receipt	-	800,000,000.00	800,000,000.00	(150,000,000.00)	950,000,000.00	(800,000,000.00)
244,500.00	Other Capital Receipts	-	200,000,000.00	200,000,000.00	200,000,000.00	-	(200,000,000.00)
1,258,419,296.61	Sub-total Capital Receipts	1,783,098,589.97	1,000,000,000.00	1,000,000,000.00	50,000,000.00	950,000,000.00	(989,052,325.65)
-	Transfer to Consolidated Revenue Fund	-	-	-	-	-	-
1,258,419,296.61	TOTAL CAPITAL REVENUE AVAILABLE	1,783,098,589.97	1,000,000,000.00	1,000,000,000.00	50,000,000.00	950,000,000.00	(989,052,325.65)
	CAPITAL EXPENDITURE						
16,400,000.00	Purchase of Fixed Assets	120,674,772.74	916,500,000.00	845,500,000.00	313,000,000.00	532,500,000.00	795,825,227.26
1,223,009,296.61	Construction/Provision of Fixed Assets	847,836,610.21	2,330,000,000.00	4,452,000,000.00	1,359,000,000.00	3,093,000,000.00	1,482,163,389.79
17,930,000.00	Rehabilitation/Repairs of Fixed Assets	318,941,323.21	361,000,000.00	200,000,000.00	(50,000,000.00)	250,000,000.00	42,058,676.79
1,080,000.00	Preservation of the Environment	61,931,520.17	209,000,000.00	150,000,000.00	(50,000,000.00)	200,000,000.00	147,068,479.83
-	Acquisition of Non Tangible Assets	433,714,363.64	574,000,000.00	166,000,000.00	1,000,000.00	165,000,000.00	140,285,636.36
1,258,419,296.61	TOTAL CAPITAL EXPENDITURE	1,783,098,589.97	4,390,500,000.00	5,813,500,000.00	1,573,000,000.00	4,240,500,000.00	2,607,401,410.03
-	CLOSING BALANCE	-					

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2025**

ACTUAL 2024		NOTES	ACTUAL 2025	FINAL BUDGET 2025	REVISED BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
1,258,174,796.61	Transfer from Consolidated Revenue Fund		1,772,150,915.62	-			-	-
-	Aids and Grants	3	10,947,674.35	-	-	-	-	10,947,674.35
-	Loans/Borrowings Receipt	4A	-	800,000,000.00	800,000,000.00	(150,000,000.00)	950,000,000.00	(800,000,000.00)
244,500.00	Other Capital Receipts	4B	-	200,000,000.00	200,000,000.00	200,000,000.00	-	(200,000,000.00)
1,258,419,296.61	Sub-total Capital Receipts		1,783,098,589.97	1,000,000,000.00	1,000,000,000.00	50,000,000.00	950,000,000.00	(989,052,325.65)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
1,258,419,296.61	TOTAL CAPITAL REVENUE AVAILABLE		1,783,098,589.97	1,000,000,000.00	1,000,000,000.00	50,000,000.00	950,000,000.00	(989,052,325.65)
	CAPITAL EXPENDITURE							
16,400,000.00	Purchase of Fixed Assets	15A	120,674,772.74	916,500,000.00	845,500,000.00	313,000,000.00	532,500,000.00	795,825,227.26
1,223,009,296.61	Construction/Provision of Fixed Assets	15B	847,836,610.21	2,330,000,000.00	4,452,000,000.00	1,359,000,000.00	3,093,000,000.00	1,482,163,389.79
17,930,000.00	Rehabilitation/Repairs of Fixed Assets	15C	318,941,323.21	361,000,000.00	200,000,000.00	(50,000,000.00)	250,000,000.00	42,058,676.79
1,080,000.00	Preservation of the Environment	15D	61,931,520.17	209,000,000.00	150,000,000.00	(50,000,000.00)	200,000,000.00	147,068,479.83
-	Acquisition of Non Tangible Assets	15E	433,714,363.64	574,000,000.00	166,000,000.00	1,000,000.00	165,000,000.00	140,285,636.36
1,258,419,296.61	TOTAL CAPITAL EXPENDITURE		1,783,098,589.97	4,390,500,000.00	5,813,500,000.00	1,573,000,000.00	4,240,500,000.00	2,607,401,410.03
-	CLOSING BALANCE		-					

YAMALTU DEBA LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE ON FINAL BUDGET 2025 ₦	ACTUAL 2024 ₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101	Statutory Allocation	1,700,000,000.00	1,300,000,000.00	3,000,000,000.00	3,000,000,000.00	3,403,393,248.28	403,393,248.28	762,676,183.25
110102	Share of VAT	3,500,000,000.00	500,000,000.00	4,000,000,000.00	4,000,000,000.00	3,462,088,573.32	(537,911,426.68)	2,753,909,992.15
110103	Other FAAC	3,870,678,000.00	909,322,000.00	4,780,000,000.00	4,780,000,000.00	1,299,322,793.99	(3,480,677,206.01)	1,749,120,095.67
	STATUTORY REVENUE TOTAL	9,070,678,000.00	2,709,322,000.00	11,780,000,000.00	11,780,000,000.00	8,164,804,615.59	(3,615,195,384.41)	5,265,706,271.07
INDEPENDENT REVENUE								
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	10,000.00	-	10,000.00	10,000.00	420,000.00	410,000.00	-
120201	Licences - General	12,232,000.00	1,395,000.00	13,627,000.00	13,627,000.00	23,210,400.00	9,583,400.00	15,653,600.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	35,730,000.00	3,500,000.00	39,230,000.00	39,230,000.00	3,595,800.00	(35,634,200.00)	4,557,100.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	600,000.00	50,000.00	650,000.00	650,000.00	-	(650,000.00)	-
120207	Earnings - General	14,750,000.00	-	14,750,000.00	14,750,000.00	7,636,800.00	(7,113,200.00)	4,207,900.00
120208	Rent on Government Buildings - General	4,000,000.00	-	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
120209	Rent on Land & Others - General	27,500,000.00	(3,500,000.00)	24,000,000.00	24,000,000.00	4,124,500.00	(19,875,500.00)	4,760,000.00
120210	Repayments - General	-	-	-	-	-	-	-
120211	Investment Income	-	-	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	400,000,000.00	(400,000,000.00)	-	-	72,043,139.02	72,043,139.02	102,079,944.36
	INDEPENDENT REVENUE TOTAL	494,822,000.00	(398,555,000.00)	96,267,000.00	96,267,000.00	111,030,639.02	14,763,639.02	131,258,544.36
CAPITAL RECEIPTS AND OTHER REVENUE SOURCES								
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	10,947,674.35	10,947,674.35	-
130202	Foreign Grants	-	-	-	-	-	-	-
140201	Other Capital Receipts	-	200,000,000.00	200,000,000.00	200,000,000.00	-	(200,000,000.00)	-
140301	Domestic Loans/ Borrowings Receipt	950,000,000.00	(150,000,000.00)	800,000,000.00	800,000,000.00	-	(800,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	244,500.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	950,000,000.00	50,000,000.00	1,000,000,000.00	1,000,000,000.00	10,947,674.35	(989,052,325.65)	244,500.00
	TOTAL REVENUE	10,515,500,000.00	2,360,767,000.00	12,876,267,000.00	12,876,267,000.00	8,286,782,928.96	(4,589,484,071.04)	5,397,209,315.43

YAMALTU DEBA LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	REVISED BUDGET 2025 ₦	FINAL BUDGET 2025 ₦	ACTUAL 2025 ₦	VARIANCE 2025 ₦	ACTUAL 2024 ₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	1,649,000,000.00	352,000,000.00	2,001,000,000.00	2,355,020,000.00	2,355,014,968.35	5,031.65	1,071,669,478.72
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	41,000,000.00	48,500,000.00	89,500,000.00	-	-	-	-
21010104	Consolidated Salaries	145,000,000.00	(35,000,000.00)	110,000,000.00	110,000,000.00	14,145,000.00	95,855,000.00	-
210201	Allowances	431,000,000.00	96,000,000.00	527,000,000.00	-	-	-	1,020,000.00
210202	Social Contributions	-	-	-	403,610,000.00	403,607,677.37	2,322.63	12,048,669.76
210301	Social Benefits	1,035,000,000.00	-	1,035,000,000.00	1,308,800,000.00	309,718,400.17	999,081,599.83	696,877,722.95
	Personnel Cost Total	3,301,000,000.00	461,500,000.00	3,762,500,000.00	4,177,430,000.00	3,082,486,045.89	1,094,943,954.11	1,781,615,871.43
2202	Overhead Cost							
220201	Travels and Transport - General	178,000,000.00	212,000,000.00	390,000,000.00	405,910,000.00	288,691,025.94	117,218,974.06	91,431,126.83
220202	Utilities - General	3,000,000.00	17,000,000.00	20,000,000.00	23,500,000.00	5,265,000.00	18,235,000.00	1,514,000.00
220203	Materials and Supplies - General	185,000,000.00	504,000,000.00	689,000,000.00	714,500,000.00	192,032,453.84	522,467,546.16	100,698,772.71
220204	Maintenance Services - General	172,000,000.00	236,000,000.00	408,000,000.00	414,010,000.00	177,690,788.95	236,319,211.05	103,859,568.18
220205	Training - General	50,000,000.00	-	50,000,000.00	103,940,000.00	87,097,090.10	16,842,909.90	-
220206	Other Services - General	355,500,000.00	(11,000,000.00)	344,500,000.00	542,900,000.00	525,836,698.94	17,063,301.06	292,938,519.18
220207	Consulting and Professional Services	27,500,000.00	221,000,000.00	248,500,000.00	183,390,000.00	47,055,870.79	136,334,129.21	8,307,400.00
220208	Fuel and Lubricants	-	-	-	2,340,000.00	2,330,909.09	9,090.91	-
220209	Financial Charges	5,000,000.00	-	5,000,000.00	5,870,000.00	2,545,234.27	3,324,765.73	1,802,439.25
220210	Miscellaneous Expenses	465,000,000.00	407,000,000.00	872,000,000.00	896,170,000.00	500,565,571.53	395,604,428.47	313,212,005.54
	Overhead Cost Total	1,441,000,000.00	1,586,000,000.00	3,027,000,000.00	3,292,530,000.00	1,829,110,643.45	1,463,419,356.55	913,763,831.69
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	901,000,000.00	(321,000,000.00)	580,000,000.00	757,720,000.00	662,577,757.66	95,142,242.34	1,250,205,196.40
220402	Foreign Grants and Contributions	20,000,000.00	-	20,000,000.00	-	-	-	-
	Grants and Contributions Total	921,000,000.00	(321,000,000.00)	600,000,000.00	757,720,000.00	662,577,757.66	95,142,242.34	1,250,205,196.40
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	102,000,000.00	(9,000,000.00)	93,000,000.00	207,530,000.00	207,501,601.59	28,398.41	73,441,788.52
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	102,000,000.00	(9,000,000.00)	93,000,000.00	207,530,000.00	207,501,601.59	28,398.41	73,441,788.52
2206	Public Debt Charges							
2206	Loans Repayment	500,000,000.00	-	500,000,000.00	914,770,000.00	414,788,486.33	499,981,513.67	-
	Public Debt Charges Total	500,000,000.00	-	500,000,000.00	914,770,000.00	414,788,486.33	499,981,513.67	-
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	55,520,000.00	55,510,287.90	9,712.10	-
	Transfers Payment - Total	-	-	-	55,520,000.00	55,510,287.90	9,712.10	-
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	532,500,000.00	313,000,000.00	845,500,000.00	916,500,000.00	120,674,772.74	795,825,227.26	16,400,000.00
230201	Construction/Provision of Fixed Assets	3,093,000,000.00	1,359,000,000.00	4,452,000,000.00	2,330,000,000.00	847,836,610.21	1,482,163,389.79	1,223,009,296.61
230301	Rehabilitation/Repairs of Fixed Assets	250,000,000.00	(50,000,000.00)	200,000,000.00	361,000,000.00	318,941,323.21	42,058,676.79	17,930,000.00
230401	Preservation of the Environment	200,000,000.00	(50,000,000.00)	150,000,000.00	209,000,000.00	61,931,520.17	147,068,479.83	1,080,000.00
230501	Acquisition of Non Tangible Assets	165,000,000.00	1,000,000.00	166,000,000.00	574,000,000.00	433,714,363.64	140,285,636.36	-
	Capital Expenditure Total	4,240,500,000.00	1,573,000,000.00	5,813,500,000.00	4,390,500,000.00	1,783,098,589.97	2,607,401,410.03	1,258,419,296.61
	TOTAL EXPENDITURE	10,505,500,000.00	3,290,500,000.00	13,796,000,000.00	13,796,000,000.00	8,035,073,412.79	5,760,926,587.21	5,277,445,984.65

PART III:

MANAGEMENTS REPORTS

AKKO LOCAL GOVERNMENT COUNCIL
YEAR 2025 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR
IMPROVEMENT.

i. Unsigned Payment Vouchers

Observation

The audit inspection revealed that a number of payment vouchers amounting to N1,005,000 had been processed and paid without the signatures of the respective payees as evidence of acknowledgement and receipt of the amounts stated on the vouchers. In some instances, the affected payment vouchers were also not accompanied by the relevant authority letters supporting the payments. The absence of these essential supporting documents makes it difficult to establish that the payments were duly authorized and that the stated beneficiaries actually received the amounts indicated on the vouchers. This practice is contrary to the applicable provisions of Financial Memoranda (FM) 14:16, which require appropriate documentation and evidence to support government expenditure.

Implication

The payment of vouchers without the signatures of the respective beneficiaries and the required authority letters weakens the audit trail and reduces the reliability of the supporting documentation for the expenditure. It makes it difficult for auditors and management to independently confirm that the payments were properly authorized, made to the intended beneficiaries, and actually received by them. The practice may also increase the risk of unauthorized, irregular,

duplicated, or unsupported payments and could result in difficulties in accounting for public funds.

Recommendation

Management should ensure that all payment vouchers are properly completed and signed by the respective beneficiaries as evidence of receipt before the payments are treated as fully regularized. Where authority letters are required, the relevant letters should be obtained, properly attached to the payment vouchers, and verified before payment is effected. Management should also institute appropriate supervisory checks to ensure that no payment voucher is processed or treated as fully regularized unless all required signatures, authority letters, and other supporting documentation are present and properly verified in accordance with FM 14:16.

Management Response

Management reported that the affected vouchers were rectified, signed and made ready for audit verification.

ii. Payments Made Without Proper Supporting Documents

Observation:

The audit examination revealed that payments amounting to ₦1,100,504.54 were made without the relevant supporting documents being attached to the respective payment vouchers. The absence of such supporting documentation made it difficult to adequately establish and verify the nature, authorization and validity of the expenditure during the course of the audit. This practice is contrary to the

provisions of Financial Memoranda (FM) 14:4(8), which require appropriate supporting records to be maintained as evidence for payments and expenditure.

Implication:

The failure to attach the relevant supporting documents to payment vouchers impairs the verification of expenditure and weakens the audit trail. It also reduces the ability of auditors and management to confirm that the payments were properly authorized, incurred for their stated purposes and adequately supported by documentary evidence. This may undermine transparency and accountability in the management and utilization of public funds and make subsequent review of the transactions more difficult.

Recommendation:

Management should ensure that all payment vouchers are supported by the relevant receipts, approvals, invoices and other applicable documentary evidence before they are treated as fully regularized. The outstanding supporting documents relating to the affected vouchers should be traced, properly verified and attached to their respective payment vouchers. Management should also strengthen its internal review procedures to ensure that payment vouchers are not processed for final audit clearance unless the required supporting documentation has been provided in accordance with FM 14:4(8).

Management Response:

Management reported that the relevant supporting documents relating to the affected payments had been traced and attached to the respective payment

vouchers. Management further stated that the affected vouchers had been properly documented and were made available for verification.

iii. Payment Vouchers Not Passed Through Internal Audit Check

Observation:

The audit examination revealed that payment vouchers amounting to ₦1,065,000.00 were paid without evidence that they had been subjected to prior examination and certification by the Internal Audit Unit. There was no sufficient evidence on the affected vouchers to demonstrate that the required internal audit checks had been conducted before the payments were effected. This practice is contrary to the provisions of Financial Memoranda (FM) 14:10, which require payment vouchers to undergo the prescribed internal audit review before payment.

Implication:

The payment of vouchers without prior internal audit examination and certification weakens the established internal control procedures over public expenditure. It increases the risk that errors, omissions, unauthorized payments or other irregular expenditure may not be detected before funds are released. Bypassing the pre-payment review also reduces the effectiveness of the Internal Audit Unit as an important control mechanism for ensuring that government expenditure is properly authorized, supported and in accordance with applicable financial regulations.

Recommendation:

Management should ensure that all payment vouchers are submitted to the Internal Audit Unit for proper examination, certification and stamping before payment is effected. The Internal Audit Unit should verify the completeness of the vouchers, the availability of relevant supporting documents, proper authorization and compliance with applicable financial regulations before certifying them for payment. Management should also ensure that evidence of the internal audit check is maintained on each voucher to facilitate subsequent audit verification and strengthen accountability over public expenditure.

Management Response:

Management reported that the affected payment vouchers had subsequently been subjected to the required internal audit checking and had been made ready for verification.

BALANGA LOCAL GOVERNMENT COUNCIL**YEAR 2025 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR
IMPROVEMENT.****i. Unauthorized Payment Vouchers / Lack of OCV Control****Observation:**

The audit examination revealed that payment vouchers amounting to ₦850,000.00 were processed without evidence of the required authorization or signature of the Officer Controlling Vote (OCV). The affected vouchers did not sufficiently demonstrate that the OCV had exercised the prescribed control over the expenditure before the payments were processed. This practice is contrary to the provisions of Financial Memoranda (FM) 14:8(1–2), which require the appropriate controlling authority to exercise control and authorization over expenditure charged to Council funds.

Implication:

Failure to obtain the required OCV authorization weakens the Council's expenditure control system and may result in expenditure being incurred without adequate authorization. It also increases the risk of unauthorized or inappropriate charges being made against Council funds and makes it more difficult to establish that the expenditure had passed through the appropriate approval process.

Recommendation:

The affected payment vouchers should be presented to the relevant Officers Controlling Vote (OCVs) for proper examination and authorization, with the required signatures duly affixed to the vouchers. Management should also ensure

that all future payment vouchers are subjected to the prescribed OCV control and authorization before payment is processed. No expenditure should be treated as properly authorized unless the required OCV approval has been obtained and appropriately documented.

Management Response:

Management reported that the affected payment vouchers were identified, selected and forwarded to the relevant OCVs, who subsequently exercised the required control over the vouchers. The vouchers should therefore be made available to the audit team for verification of the reported corrective action and confirmation that the appropriate OCV authorization has been duly obtained.

ii. Unsigned Payment Vouchers**Observation:**

The audit examination revealed that payment vouchers amounting to ₦785,000.00 were not signed by the persons to whom the respective payments were due. Consequently, the affected vouchers did not contain the required acknowledgement by the beneficiaries as evidence that the stated amounts had been received. This practice is contrary to the provisions of Financial Memoranda (FM) 14:13, which require appropriate acknowledgement of payments by the respective payees.

Implication:

The absence of the payees' signatures weakens the documentary evidence supporting the payments and makes it difficult to independently confirm that the

stated beneficiaries actually received the amounts recorded on the vouchers. It also weakens accountability over Council funds and may create difficulties in tracing and verifying payments during subsequent internal or external audit examinations.

Recommendation:

Management should ensure that the affected payment vouchers are presented to the respective payees for proper acknowledgement and signature as evidence of receipt of the amounts paid. Going forward, all payment vouchers should be properly acknowledged by the beneficiaries before they are treated as fully regularized. Appropriate supervisory checks should also be instituted to ensure compliance with FM 14:13.

Management Response:

Management reported that the recipients of the affected payments were called back to attest to and sign the relevant payment vouchers. The vouchers were subsequently made ready for verification.

iii. Payments Made Without Proper Supporting Documents**Observation:**

The audit examination revealed that payments amounting to ₦833,000.00 were made without the relevant supporting documents being attached to the respective payment vouchers. The absence of the required documentary evidence made it difficult to adequately verify the nature, validity and propriety of the affected expenditure. This practice is contrary to the provisions of Financial Memoranda

(FM) 14:4(8), which require expenditure to be adequately supported by relevant documentation.

Implication:

The payment of expenditure without the necessary supporting documents limits the ability of the audit team to effectively verify the transactions and establish that the expenditure was properly incurred and authorized. It also weakens the audit trail and creates a risk that irregular, unsupported or unsubstantiated payments may remain undetected. Inadequate documentation may further affect transparency and accountability in the management of Council funds.

Recommendation:

Management should ensure that all required supporting documents relating to the affected payments are obtained, properly reviewed and attached to their respective payment vouchers. Such documents should be available for audit verification before the expenditure is considered fully regularized. Management should also strengthen its pre-payment documentation procedures to ensure that no payment is authorized unless the relevant supporting records are available and attached in accordance with FM 14:4(8).

Management Response:

Management reported that the affected payment vouchers were sorted out and that the required supporting documents had been obtained or were in the process of being obtained for verification.

iv. Payment Made Without Internal Audit Check

Observation:

The audit examination revealed that payment vouchers amounting to ₦947,272.27 were not subjected to the required Internal Audit pre-payment checking before the payments were effected. There was no sufficient evidence on the affected vouchers to demonstrate that they had undergone the prescribed internal audit review and certification prior to payment. This practice is contrary to the provisions of Financial Memoranda (FM) 14:10, which require payment vouchers to be subjected to the appropriate internal audit checks before payment.

Implication:

Failure to subject payment vouchers to pre-payment internal audit checking weakens the Council's preventive control system. It reduces the opportunity to identify errors, omissions, inadequate documentation or other irregularities before public funds are released. Bypassing the Internal Audit review may therefore increase the risk of irregular expenditure and weakens the effectiveness of internal controls over the Council's financial transactions.

Recommendation:

Management should ensure that all payment vouchers are routed through the Internal Audit Unit for examination, certification and signing before payment is effected. The Internal Audit Unit should ensure that the relevant supporting documents, approvals and other prescribed requirements are examined before certification. Management should also maintain clear evidence of the internal

audit review on each payment voucher to facilitate subsequent audit verification and ensure compliance with FM 14:10.

Management Response:

Management reported that the affected payment vouchers were subsequently forwarded to the Audit Unit, where they were verified and signed. Management further reported that the vouchers had been kept available for re-verification.

BILLIRI LOCAL GOVERNMENT COUNCIL
YEAR 2025 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR
IMPROVEMENT.

i. Unsigned Payment Vouchers

Observation:

The audit examination revealed that payment vouchers amounting to ₦195,000.00 were identified without the signatures of the respective payees as evidence of acknowledgement and receipt of the funds. The absence of the beneficiaries' signatures weakened the documentary evidence supporting the payments and made it difficult to independently confirm that the stated recipients had acknowledged receipt. This was contrary to the provisions of Financial Memoranda (FM) 14:13.

Implication:

Unsigned payment vouchers weaken proof of payment and the audit trail supporting the affected transactions. They may make it difficult to establish that the funds were actually received by the intended beneficiaries and consequently weaken accountability over Council expenditure.

Recommendation:

Management should ensure that the affected payment vouchers are presented to the respective payees for proper acknowledgement and signature. Going forward, all payment vouchers should be properly signed by the beneficiaries before payments are treated as fully regularized, with appropriate supervisory checks put in place to ensure compliance with FM 14:13.

Management Response:

Management reported that the respective payees were called upon and signed the affected payment vouchers. The signed vouchers should therefore be presented to the audit team for verification and confirmation that the reported corrective action has been fully implemented.

ii. Payment Without Internal Audit Checking

Observation:

The audit examination revealed that payment vouchers amounting to ₦763,000.00 were paid without evidence of the required Internal Audit checking before payment was effected. The affected vouchers did not sufficiently demonstrate that they had undergone the prescribed pre-payment review and certification. This was contrary to the provisions of Financial Memoranda (FM) 14:10.

Implication:

Failure to obtain the required Internal Audit clearance weakens the Council's preventive financial controls and reduces the opportunity to identify errors, omissions, inadequate documentation or other irregularities before public funds are released. It may therefore increase the risk of irregular expenditure.

Recommendation:

All affected payment vouchers should be referred to the Internal Audit Unit for examination, checking and certification. Management should also ensure that all future payment vouchers undergo the prescribed Internal Audit review before

payment is effected, with evidence of the review properly documented and retained on the relevant vouchers.

Management Response:

Management reported that the affected vouchers were referred to Internal Audit, checked and passed. The relevant vouchers should be made available to the audit team for verification of the Internal Audit review and confirmation that the required checking and certification have been carried out.

iii. Unauthorized Payment**Observation:**

The audit examination identified payment vouchers amounting to ₦1,044,181.13 that were paid without evidence of the required authorization by the Officer Controlling Vote (OCV). The affected vouchers therefore did not initially demonstrate that the prescribed OCV control had been exercised before the expenditure was incurred. This was contrary to the provisions of Financial Memoranda (FM) 14:8(1–2).

Implication:

Unauthorized expenditure weakens budgetary and expenditure control and may result in charges being made against Council funds without the appropriate approval. It also reduces accountability over expenditure and makes it difficult to establish that the affected transactions had passed through the prescribed authorization process.

Recommendation:

The relevant Officer Controlling Vote (OCV) should review the affected expenditure, provide appropriate justification and authorize the payment vouchers where the expenditure is considered valid and properly incurred. Management should also ensure that all future expenditure is subjected to the required OCV authorization before payment is effected.

Management Response:

Management reported that the affected payments were traced and the Officer Controlling Vote justified the expenditure.

iv. Over Expenditure**Observation:**

The audit examination revealed that various heads and sub-heads of expenditure amounting to ₦1,071,424.14 were over-expended beyond their approved provisions. Such expenditure was contrary to the provisions of Chapter 13:11(1 - 3) of the Financial Memoranda, which provide for appropriate control over expenditure against approved budgetary provisions. The identified over-expenditure indicates weaknesses in monitoring expenditure against the available provisions.

Implication:

Expenditure in excess of approved budgetary provisions weakens budgetary discipline and may result in financial commitments being incurred without adequate authority. It may also affect the Council's ability to effectively monitor

available funds and could lead to diversion of resources from other approved activities.

Recommendation:

Management should obtain the appropriate authority for supplementary expenditure where expenditure beyond the approved provisions is necessary and permissible. The Council should also strengthen its budget monitoring and expenditure control mechanisms to ensure that commitments are regularly compared with approved provisions and that potential over-expenditure is identified and addressed promptly. Similar occurrences should be prevented through closer monitoring of departmental votes and sub-heads.

Management Response:

The audit response record indicates that the matter was included in the subsequent verification exercise. Management should maintain and present evidence of the relevant authorization for the over-expenditure, where applicable, together with the records supporting the corrective measures taken, for audit verification.

v. Payment Without Ministerial Approval**Observation:**

The audit examination identified payments amounting to ₦1,012,929.46 that were made without evidence of the required ministerial approval in the relevant payment documentation. The absence of such approval in the affected cases weakened the prescribed expenditure authorization process and made it difficult

to establish that the necessary higher-level approval had been obtained before the payments were effected.

Implication:

Failure to obtain the required ministerial approval weakens the expenditure authorization and oversight process. It may result in payments being made without the prescribed level of approval and reduces the ability of the audit team to confirm that the affected expenditure complied with the applicable authorization requirements.

Recommendation:

Management should ensure that all applicable ministerial approvals are obtained and properly attached to the affected payment vouchers. Where payments are supported by duly approved JAAC resolutions or other recognized authority, the relevant documentation should be attached to the vouchers and made available for audit verification. Going forward, management should ensure that all required approvals are obtained and documented before applicable payments are effected.

Management Response:

Management explained that some of the payments were mandatory and supported by JAAC resolutions, while other affected vouchers had the relevant ministerial approvals attached. The relevant JAAC resolutions, ministerial approvals and payment vouchers should be presented to the audit team to verify the basis of the payments and confirm the adequacy of the supporting authorization.

vi. Payment Vouchers Without Proper Supporting Documents

Observation:

The audit examination revealed that payment vouchers amounting to ₦1,119,631.00 were identified without the proper supporting documents required to adequately substantiate the affected expenditure. The absence of the relevant documentation limited the ability of the audit team to verify the nature, validity and propriety of the transactions. This was contrary to the provisions of Financial Memoranda (FM) 14:4(8).

Implication:

Unsupported expenditure limits effective audit verification and weakens the documentary trail supporting Council expenditure. It may make it difficult to establish that the affected payments were properly authorized and incurred for their stated purposes. The absence of supporting documents also increases the risk of irregular or unsubstantiated expenditure and weakens transparency and accountability.

Recommendation:

Management should ensure that all missing supporting documents are traced, properly reviewed and attached to the affected payment vouchers before final audit clearance. Going forward, all payment vouchers should be supported by the relevant receipts, approvals and other applicable documentary evidence before payment is processed. Appropriate supervisory checks should also be strengthened to ensure compliance with FM 14:4(8).

Management Response:

Management reported that the affected payment vouchers were traced and the relevant supporting documents attached for verification.

DUKKU LOCAL GOVERNMENT COUNCIL**YEAR 2025 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR
IMPROVEMENT.****i. Unsigned Payment Vouchers****Observation:**

The audit examination revealed that payment vouchers amounting to ₦1,210,000.00 were not signed by the respective payees to confirm acknowledgement and receipt of the funds stated on the vouchers. The absence of the beneficiaries' signatures means that the affected vouchers did not contain adequate documentary evidence confirming that the payments had been received by the intended recipients. This was contrary to the provisions of Financial Memoranda (FM) 14:4(1- 6).

Implication:

Unacknowledged payments weaken the audit trail and reduce the level of accountability over Council expenditure. The absence of the payees' signatures also makes it difficult to independently establish that the stated beneficiaries actually received the amounts recorded on the payment vouchers.

Recommendation:

Management should ensure that all affected payment vouchers are presented to the respective payees for proper acknowledgement and signature as evidence of receipt of the funds. Where a beneficiary is unable or unwilling to provide the required acknowledgement, the matter should be appropriately investigated and, where necessary, the amount recovered in accordance with the provisions of the

Financial Memoranda. Going forward, management should ensure that payment vouchers are properly acknowledged before payments are treated as fully regularized.

Management Response:

Management reported that the affected payment vouchers had subsequently been signed by the beneficiaries and were made ready for verification. The vouchers should therefore be presented to the audit team to confirm that the required beneficiaries' signatures have been duly obtained.

ii. Payments Without Council Extract

Observation:

The audit examination revealed that payment vouchers amounting to ₦1,050,000.00 were processed without the relevant Council extracts being attached to the respective vouchers. The absence of the Council extracts made it difficult to establish from the payment documentation that the expenditure had the necessary Council authority and approval. This was contrary to the cited provisions of the Financial Memoranda.

Implication:

The absence of the relevant approving Council extracts weakens the documentary evidence supporting the expenditure and makes it difficult to establish the authority under which the affected payments were incurred. It also weakens the audit trail and may make subsequent verification of the basis for the expenditure more difficult.

Recommendation:

Management should ensure that the relevant Council extracts supporting the affected expenditure are traced, properly verified and attached to the respective payment vouchers. The documents should be made available for audit verification before the affected transactions are considered fully cleared. Going forward, management should ensure that the required Council approval extracts are attached to payment vouchers before expenditure is processed and finally regularized.

Management Response:

Management reported that the affected vouchers were traced, the relevant Council extracts attached, and the documents made ready for verification.

iii. NATA Forms Without Chairman's Approval**Observation:**

The audit examination revealed that NATA forms supporting payments amounting to ₦1,047,000.00 were processed without evidence of the required approval of the Executive Chairman. The absence of the Chairman's approval on the affected NATA forms meant that the supporting documentation did not adequately demonstrate that the claims had passed through the required authorization process before payment was made.

Implication:

Processing NATA claims without the required approval weakens expenditure authorization and reduces the effectiveness of controls over the payment of such

claims. It may also result in payments being made outside the prescribed authorization procedures and makes it more difficult to establish that the expenditure had received the appropriate approval.

Recommendation:

Management should ensure that the affected NATA forms are properly reviewed and approved by the Executive Chairman and that evidence of such approval is retained with the relevant payment documentation. Going forward, all NATA claims should be subjected to the required authorization process before payment is effected, and no claim should be treated as fully regularized without the prescribed approval.

Management Response:

Management reported that the affected vouchers were traced and the NATA forms were subsequently approved by the Chairman.

iv. Payment Vouchers Without Proper Supporting Documents**Observation:**

The audit examination revealed that payment vouchers amounting to ₦1,006,909.09 were paid without the necessary supporting documents being properly attached to the respective vouchers. The absence of the relevant documentary evidence limited the ability of the audit team to adequately verify the nature, validity and propriety of the affected expenditure. This practice was contrary to the provisions of Financial Memoranda (FM) 14:4(8).

Implication:

Payments made without adequate supporting documentation weaken the audit trail and limit effective verification of Council expenditure. The absence of relevant records may make it difficult to establish that the expenditure was properly authorized, incurred for its stated purpose and supported by appropriate evidence. It may also expose the Council to the risk of financial irregularities and unsubstantiated expenditure.

Recommendation:

Management should ensure that all missing supporting documents relating to the affected payment vouchers are traced, properly reviewed and attached to the relevant vouchers before final audit clearance. Going forward, all payment vouchers should be supported by the applicable receipts, approvals and other relevant documentary evidence before payment is authorized. Appropriate supervisory checks should also be strengthened to ensure compliance with FM 14:4(8).

Management Response:

Management reported that the affected vouchers were traced and the relevant supporting documents attached for verification.

FUNAKAYE LOCAL GOVERNMENT COUNCIL**YEAR 2025 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.****i. Payment Vouchers Without Proper Supporting Documents****Observation:**

The audit examination revealed that payment vouchers amounting to ₦1,208,000.00 were paid without the relevant supporting documents being properly attached to the respective vouchers. The absence of the required documentary evidence limited the ability of the audit team to adequately verify the nature, validity and propriety of the affected expenditure. This practice was contrary to the provisions of Financial Memoranda (FM) 14:4(8).

Implication:

Missing supporting documentation limits effective verification of expenditure and weakens the audit trail supporting the affected transactions. It may also make it difficult to establish that the payments were properly authorized and incurred for their stated purposes, thereby weakening transparency and accountability in the management of Council funds.

Recommendation:

Management should ensure that all relevant supporting documents relating to the affected payment vouchers are obtained, properly reviewed and attached to the respective vouchers. Going forward, all necessary receipts, approvals and other applicable supporting records should be available and attached before payment

vouchers are processed and payments are authorized, in accordance with FM 14:4(8).

Management Response:

Management reported that the affected payment vouchers had been properly documented and made ready for verification.

ii. Unsigned Payment Vouchers**Observation:**

The audit examination revealed that payment vouchers amounting to ₦1,408,000.00 were not signed by the respective payees as evidence of acknowledgement and receipt of the amounts stated on the vouchers. The absence of the beneficiaries' signatures weakened the documentary evidence supporting the payments and made it difficult to independently confirm that the stated recipients had acknowledged receipt of the funds. This was contrary to Financial Memoranda (FM) 14:13.

Implication:

Failure to obtain the required beneficiary acknowledgement weakens proof of payment and the audit trail for the affected transactions. It may also create difficulties in establishing that the payments were actually received by the intended beneficiaries and consequently reduces the level of accountability over Council expenditure.

Recommendation:

Management should ensure that all affected payment vouchers are properly

signed by the respective payees as evidence of receipt of the funds. Going forward, appropriate controls should be enforced to ensure that payment vouchers are duly acknowledged by beneficiaries before payments are treated as fully regularized. Compliance with FM 14:13 should also be monitored through appropriate supervisory checks.

Management Response:

Management reported that the affected payment vouchers had been corrected accordingly. The corrected vouchers should be made available to the audit team for verification and confirmation that the required payees' signatures and acknowledgements have been duly obtained.

iii. Payment Vouchers Without Internal Audit Checking**Observation:**

The audit examination revealed that payment vouchers amounting to ₦1,095,000.00 were paid without evidence that they had undergone the required Internal Audit checking before payment was effected. The absence of evidence of pre-payment Internal Audit review indicates that the affected transactions did not sufficiently demonstrate compliance with the prescribed internal control procedure. This was contrary to the provisions of Financial Memoranda (FM) 14:10.

Implication:

Failure to subject payment vouchers to Internal Audit checking bypasses an important preventive control over Council expenditure. It reduces the opportunity

to identify errors, omissions, inadequate documentation or other irregularities before funds are released and consequently increases the risk of irregular expenditure.

Recommendation:

Management should ensure that all payment vouchers are submitted to the Internal Audit Unit for examination, certification and appropriate stamping before payment is effected. The Internal Audit Unit should ensure that the relevant documentation and approvals have been examined before certification. Evidence of the review should be retained on the respective vouchers to facilitate subsequent audit verification and demonstrate compliance with FM 14:10.

Management Response:

Management reported that the affected payment vouchers had been made ready for verification after the required checking.

iv. Payment Vouchers Without General Accountant Checking**Observation:**

The audit examination revealed that payment vouchers amounting to ₦1,195,000.00 were paid without evidence that they had been checked by the General Accountant before the payments were effected. The absence of the required General Accountant's review weakens the prescribed checking process over Council expenditure and does not sufficiently demonstrate that the affected vouchers had undergone the appropriate accounting review. This was contrary to Financial Memoranda (FM) 14:4(2–3).

Implication:

Failure to obtain the General Accountant's review and certification weakens the checks and balances established over expenditure processing. It reduces the opportunity to detect accounting errors, omissions or other deficiencies before payment and may consequently increase the risk of improperly processed or inadequately supported expenditure.

Recommendation:

Management should ensure that relevant payment vouchers are submitted to the General Accountant for proper examination, checking and certification before payment is effected. The required evidence of the General Accountant's review should be clearly documented on the vouchers and retained for subsequent verification. Management should also ensure strict compliance with FM 14:4(2 - 3) in the processing of all future payment vouchers.

Management Response:

Management reported that the affected payment vouchers had been properly checked and made ready for verification.

GOMBE LOCAL GOVERNMENT COUNCIL**YEAR 2025 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR
IMPROVEMENT.****i. Unsigned Payment Vouchers by Recipients****Observation:**

The audit examination revealed that payment vouchers amounting to ₦1,060,090.09 were paid without the respective beneficiaries signing the vouchers to acknowledge receipt of the amounts stated therein. The absence of the recipients' signatures means that the affected vouchers did not contain sufficient documentary evidence confirming that the payments had been duly received by the intended beneficiaries.

Implication:

Failure of beneficiaries to acknowledge receipt of payments weakens the documentary evidence supporting the transactions and makes it difficult to independently confirm that the stated amounts were actually received by the respective recipients. This also weakens the audit trail and may create difficulties in tracing and verifying the payments during subsequent audit examination.

Recommendation:

Management should ensure that all affected payment vouchers are presented to the respective beneficiaries for proper acknowledgement and signature as evidence of receipt. Going forward, appropriate controls should be enforced to ensure that beneficiaries properly sign payment vouchers before payments are

treated as fully regularized. Supervisory checks should also be strengthened to ensure compliance with the prescribed payment documentation requirements.

Management Response:

Management reported that all the listed payment vouchers had been duly signed by the respective recipients.

ii. Payment Made Without Internal Audit Check**Observation:**

The audit examination revealed that a payment of ₦300,000.00 to sundry persons, covered by Payment Voucher (PV) No. 45 of June 2025, was effected without sufficient evidence that the voucher had undergone the required pre-payment Internal Audit checking. This practice is contrary to the provisions of Financial Memoranda (FM) 14:10, which require payment vouchers to be subjected to appropriate internal audit examination before payment is effected.

Implication:

Effecting payment without prior Internal Audit review weakens the Council's preventive internal control system and reduces the opportunity to identify errors, omissions, inadequate documentation or other irregularities before funds are released. It may also make it more difficult to establish whether the expenditure had undergone the prescribed review and certification process.

Recommendation:

The affected PV No. 45 of June 2025 should be presented to the Internal Audit Unit for appropriate examination and authentication. Management should also

ensure that all future payment vouchers are subjected to the required pre-payment Internal Audit review, certification and signing before payment is effected. Evidence of the Internal Audit check should be properly maintained on the relevant vouchers to facilitate subsequent audit verification.

Management Response:

Management stated that all audit observations had been acted upon and the relevant records were made available for verification.

iii. Payments Made Without Proper Supporting Documents**Observation:**

The audit examination revealed that payment vouchers amounting to ₦825,090.09 were processed and paid without the necessary supporting documents being attached to the respective vouchers. The absence of the relevant documentary evidence made it difficult to adequately verify the nature, authorization and propriety of the affected expenditure and to establish a complete audit trail for the transactions.

Implication:

The absence of relevant supporting records limits the ability of the audit team to properly verify the affected expenditure and establish that the payments were incurred for their stated purposes and duly authorized. It also weakens transparency and accountability in the management of Council funds and may expose the Council to the risk of financial irregularities or unsubstantiated expenditure.

Recommendation:

Management should ensure that all relevant receipts, approvals, invoices and other applicable supporting documents are obtained, properly reviewed and attached to the affected payment vouchers. Going forward, the required documentation should be enforced as a prerequisite for processing and authorizing payments. Appropriate supervisory checks should also be introduced to ensure that payment vouchers are not treated as fully regularized until all required supporting records have been provided.

Management Response:

Management reported that all the affected payment vouchers had been fully documented. The relevant vouchers and supporting documents should therefore be made available to the audit team for verification and confirmation that the reported corrective action has been fully implemented.

iv. Difference Between Cash Book and Payment Vouchers**Observation:**

The audit examination identified differences amounting to ₦868,000.00 between the amounts recorded on certain payment vouchers and the corresponding entries in the Cash Book. The discrepancies indicate that the amounts recorded in the supporting payment documentation were not, in the affected instances, consistent with the amounts reflected in the accounting records. Such differences require appropriate reconciliation and investigation to establish their causes and ensure that the accounting records accurately reflect the underlying transactions.

Implication:

Unreconciled differences between payment vouchers and Cash Book entries may result in inaccurate accounting records and weaken the reliability of the Council's financial information. They may also conceal errors, omissions or other irregular transactions if not promptly investigated and resolved. Continued discrepancies could therefore affect the accuracy and completeness of expenditure records.

Recommendation:

Management should ensure that all Cash Book entries are regularly reconciled with the corresponding payment vouchers and other supporting records. The identified variances should be investigated, their causes established and the necessary corrections made promptly. Management should also strengthen its reconciliation procedures to ensure that similar discrepancies are identified and resolved on a timely basis.

Management Response:

Management reported that the necessary corrections had been made and the relevant records reconciled with the Cash Book.

v. Overpayment of NATA**Observation:**

The audit examination identified overpayments of NATA allowances amounting to ₦1,010,000.00 in 77 payment vouchers covering the period January to December 2025. The affected payments resulted in NATA allowances being paid above the applicable rates used for the relevant transactions. The matter therefore

requires management's attention to ensure that NATA claims are appropriately assessed against the approved rates and that any variations are properly authorized and documented.

Implication:

Overpayment of NATA allowances results in additional expenditure from public funds and may lead to non-compliance with the approved rates applicable to such claims. Where payments exceed approved rates without appropriate authorization, the Council may incur expenditure that is not adequately supported by the applicable financial provisions. This could also affect expenditure control and accountability.

Recommendation:

Management should review the affected NATA claims against the approved applicable rates and determine the basis for the identified overpayments. Where additional costs are considered necessary, appropriate approval should be obtained in accordance with the applicable financial procedures. Management should also consider seeking the appropriate authority's review of the applicable NATA allowance structure where existing rates are considered inadequate, rather than exceeding approved rates without authorization. Going forward, all NATA claims should be checked against the applicable approved rates before payment.

Management Response:

Management explained that the expenditure was influenced by transportation, accommodation, meals and other related costs, including occasional air travel due

to security considerations. Management consequently appealed for an upward review of the applicable NATA rates to reflect the prevailing costs associated with official journeys.

KALTUNGO LOCAL GOVERNMENT COUNCIL**YEAR 2025 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR
IMPROVEMENT.****i. Payment Without Internal Audit Checking****Observation:**

The audit examination revealed that payment vouchers amounting to ₦1,562,454.00 were paid without evidence of having been subjected to the required Internal Audit pre-payment checking before the payments were effected. The affected vouchers did not contain sufficient evidence to demonstrate that the Internal Audit Unit had examined and certified the transactions prior to payment. This practice was contrary to the provisions of Financial Memoranda (FM) 14:10, which require payment vouchers to undergo the prescribed internal audit review as part of the Council's expenditure control procedures. The omission therefore represents a weakness in the established pre-payment control process.

Implication:

Bypassing the required pre-payment Internal Audit review weakens an important preventive control mechanism over the Council's expenditure. Internal Audit examination provides an opportunity to identify errors, omissions, inadequate supporting documentation and other irregularities before public funds are released. Where such review is not undertaken, the likelihood of undetected deficiencies in payment documentation and expenditure authorization may increase. It also weakens the audit trail and makes it more difficult to demonstrate

that the affected transactions passed through all prescribed stages of financial control.

Recommendation:

Management should ensure that all affected payment vouchers are submitted to the Internal Audit Unit for proper examination, checking and certification before final audit clearance. The Internal Audit Unit should verify the relevant payment documentation and ensure that the prescribed requirements have been satisfied before certifying the vouchers. Going forward, all payment vouchers should be subjected to the required pre-payment Internal Audit review before payment is effected, and clear evidence of the review and certification should be maintained on the respective vouchers for subsequent audit verification. Management should also strengthen supervisory monitoring to ensure that no payment bypasses this important control procedure.

Management Response:

Management reported that the audit observations had been addressed and the affected documents were made ready for verification.

ii. Unauthorized Payment Vouchers / OCV Control**Observation:**

The audit examination revealed that payment vouchers amounting to ₦1,084,882.00 were paid without evidence of the required signatures and authorization of the Officer Controlling Vote (OCV). The affected vouchers did not sufficiently demonstrate that the OCV had exercised the prescribed control

over the expenditure before payment was made. This was contrary to the provisions of Financial Memoranda (FM) 14:8. The absence of the required authorization indicates that the affected payments had not adequately passed through the prescribed expenditure approval and control process at the time they were initially examined.

Implication:

The absence of OCV authorization weakens the Council's expenditure control and reduces the effectiveness of the established system of checks and balances over public funds. It may result in expenditure being incurred without the appropriate authority and makes it difficult to establish that the affected payments were properly considered and approved before being charged against Council funds. If not promptly regularized, such omissions may also weaken accountability for expenditure and increase the risk of unauthorized charges.

Recommendation:

The relevant Officer Controlling Vote (OCV) should review the affected payment vouchers and provide the required authorization and endorsement where the expenditure is found to be valid and properly incurred. Management should ensure that evidence of the OCV's authorization is clearly reflected on the affected vouchers before final audit clearance. Going forward, all payment vouchers should be subjected to the prescribed OCV control before payment is effected, and no payment should proceed without the required authorization and supporting evidence.

Management Response:

Management reported that the observations had been taken care of and made ready for further verification.

iii. Un-receipted Payment Vouchers**Observation:**

The audit examination identified payments amounting to ₦1,670,000.00 for which official cash receipts had not been obtained from the relevant organizations and attached to the respective payment vouchers. Consequently, the affected vouchers did not contain sufficient documentary evidence to demonstrate that the payments had been formally acknowledged by the organizations concerned. The absence of official receipts also limited the completeness of the documentation supporting the affected expenditure and made subsequent verification of the payments more difficult.

Implication:

Without official receipts or appropriate evidence of acknowledgement, the Council has inadequate documentary evidence confirming that the payments were formally received by the relevant organizations. This weakens the audit trail and reduces the ability of auditors to independently establish the completion and acknowledgement of the transactions. It may also affect transparency and accountability in the management of Council funds, particularly where payment documentation is subsequently required for review or verification.

Recommendation:

Management should ensure that official receipts are obtained from the relevant organizations and attached to all affected payment vouchers before final audit clearance. Where applicable, the receipts should be properly matched with the corresponding vouchers to establish a clear documentary link between the payment and its acknowledgement. Going forward, management should enforce the requirement for official receipts or other acceptable documentary evidence of acknowledgement to be obtained and retained with the relevant payment vouchers.

Management Response:

Management reported that the observations had been addressed and the supporting records were made ready for verification.

iv. Payment Vouchers Without Proper Supporting Documents**Observation:**

The audit examination revealed that payment vouchers amounting to ₦1,401,909.00 were paid without the proper supporting documents required to substantiate the affected expenditure. The relevant vouchers did not contain sufficient documentary evidence to enable the audit team to adequately establish the nature, validity and propriety of the payments. This was contrary to the provisions of Financial Memoranda (FM) 14:4(8), which require expenditure to be adequately supported by relevant documentation. The absence of the required

documents therefore constituted a deficiency in the supporting records for the affected transactions.

Implication:

Missing supporting documentation limits effective audit verification and weakens the documentary trail supporting Council expenditure. It may make it difficult to establish that the payments were properly authorized, incurred for their stated purposes and supported by appropriate evidence. The absence of adequate documentation may also increase the risk of irregular, unsupported or unsubstantiated expenditure and makes subsequent review of the affected transactions more difficult. Ultimately, such weaknesses reduce transparency and accountability in the management of public funds.

Recommendation:

Management should ensure that all missing supporting documents are traced, properly reviewed and attached to the relevant payment vouchers before final audit clearance. The documents should be appropriately matched with the corresponding vouchers to provide a complete audit trail for each transaction. Going forward, all payment vouchers should be supported by the relevant receipts, approvals, invoices and other applicable documentary evidence before payment is processed. Management should also strengthen its pre-payment and supervisory review procedures to ensure strict compliance with FM 14:4(8) and prevent recurrence of similar omissions.

Management Response:

Management reported that all observations had been taken care of and were ready for the next verification exercise. The affected payment vouchers and their supporting documentation should therefore be presented to the audit team for detailed examination.

KWAMI LOCAL GOVERNMENT COUNCIL**YEAR 2025 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR
IMPROVEMENT.****i. Unreceipted Payment Vouchers****Observation:**

The audit examination revealed that payments amounting to ₦2,278,048.75 were made without official receipts being attached to the relevant payment vouchers. The absence of official receipts meant that the affected vouchers did not contain adequate documentary evidence to confirm that the payments had been formally acknowledged by the respective government bodies or commercial organizations. This was contrary to the provisions of Financial Memoranda (FM) 14:17.

Implication:

The absence of official receipts reduces the documentary evidence available to establish that the payments were properly received and acknowledged by the relevant beneficiaries or organizations. It weakens the audit trail and may make subsequent verification of the affected expenditure more difficult, thereby reducing transparency and accountability in the management of Council funds.

Recommendation:

Management should ensure that official receipts are obtained from the relevant government bodies or commercial organizations and attached to all affected payment vouchers. Going forward, the requirement for official receipts should be strictly enforced, and payment documentation should be reviewed to ensure that

appropriate evidence of receipt is available before transactions are treated as fully regularized.

Management Response:

Management reported that the relevant receipts had been traced and attached to the affected payment vouchers for verification. The vouchers and corresponding receipts should therefore be presented to the audit team to confirm the reported corrective action.

ii. Payments Made Without Proper Supporting Documents**Observation:**

The audit examination revealed that payment vouchers amounting to ₦2,780,199.28 were processed without the proper supporting documents required to substantiate the expenditure. The absence of the relevant documentation limited the ability of the audit team to adequately verify the nature, authorization and propriety of the affected transactions. This was contrary to the requirements of Financial Memoranda (FM) 14:4(8).

Implication:

Unsupported expenditure weakens the audit trail and limits effective verification of Council expenditure. It may make it difficult to establish that the affected payments were properly authorized and incurred for their stated purposes. The absence of supporting records also increases the risk of irregular or unsubstantiated payments and weakens transparency and accountability over the use of public funds.

Recommendation:

Management should ensure that all missing supporting records relating to the affected payment vouchers are traced, properly reviewed and attached before final audit clearance. Going forward, all payment vouchers should be supported by the relevant receipts, approvals, invoices and other applicable documentary evidence before payment is processed or considered fully regularized. Appropriate supervisory checks should be maintained to ensure compliance with FM 14:4(8).

Management Response:

Management reported that the required supporting documents had been traced and attached to the affected vouchers. The vouchers and supporting records should be made available for audit verification to confirm the completeness of the documentation and the implementation of the reported corrective action.

iii. Outstanding Payment Vouchers**Observation:**

The audit examination revealed that payments amounting to ₦2,278,818.18 had been recorded for which the corresponding payment vouchers were not presented during the audit inspection. The non-production of the relevant vouchers prevented the audit team from examining the underlying documentation supporting the recorded payments and from fully verifying the transactions during the inspection.

Implication:

Failure to produce the relevant payment vouchers impairs the audit trail and limits the ability of auditors to verify the authorization, supporting documentation and propriety of the affected expenditure. It may also create a risk that errors, omissions or irregular transactions could remain undetected where the underlying vouchers and supporting records are not readily available for examination.

Recommendation:

Management should ensure that all outstanding payment vouchers are located, properly filed and produced for audit inspection. A stronger voucher custody and filing system should be maintained to ensure that payment vouchers can be readily retrieved whenever required for internal or external audit purposes. Management should also maintain appropriate records for tracking the movement and custody of payment vouchers.

Management Response:

Management reported that the affected vouchers had been traced and made ready for further inspection, with none confirmed as permanently missing.

iv. Unauthorized Payment Vouchers / OCV Control**Observation:**

The audit examination identified payment vouchers amounting to ₦2,886,818.18 that were paid without the required authorization or signatures of the Officer Controlling Vote (OCV). The affected vouchers therefore did not sufficiently

demonstrate that the prescribed OCV control had been exercised over the expenditure before the payments were made.

Implication:

Failure to obtain the required OCV authorization weakens budgetary and expenditure control within the Council. It may result in expenditure being incurred without the appropriate authorization and increases the risk of unauthorized charges being made against Council funds. It also weakens the accountability framework for expenditure processing.

Recommendation:

The affected payment vouchers should be submitted to the relevant Officers Controlling Vote (OCVs) for review, authorization and endorsement before final audit clearance. Management should also ensure that all future payment vouchers pass through the prescribed OCV control process and that evidence of the required authorization is clearly documented before payment is effected.

Management Response:

Management reported that the identified anomalies had been corrected on the affected vouchers and that the vouchers had been made ready for further inspection. The audit team should therefore examine the corrected vouchers to confirm that the appropriate OCV authorization and endorsements have been duly provided.

v. Payments Made Without Ministerial Approval

Observation:

The audit examination identified payments amounting to ₦2,330,390.00 that were made without the relevant ministerial approval being attached or otherwise evidenced in the payment documentation. The absence of the required higher-level approval meant that the affected expenditure did not sufficiently demonstrate compliance with the prescribed authorization process.

Implication:

Failure to obtain the required ministerial approval weakens compliance with the established expenditure authorization chain. It may result in payments being made without the necessary higher-level oversight and reduces the ability of the audit team to confirm that the affected expenditure received all required approvals before it was incurred.

Recommendation:

Management should ensure that all relevant ministerial approvals are obtained, properly documented and attached to the respective payment vouchers before final audit clearance. Going forward, the required level of approval should be confirmed before payment is processed, and appropriate checks should be instituted to prevent expenditure from bypassing the prescribed authorization process.

Management Response:

Management reported that the relevant ministerial approvals had been traced and attached to the affected payment vouchers.

vi. Payments Without Chairman's Approval**Observation:**

The audit examination identified payments amounting to ₦1,672,904.00 that were made without evidence of the required approval of the Executive Chairman. The affected payment documentation therefore did not sufficiently demonstrate that the expenditure had received the prescribed executive authorization before the payments were effected.

Implication:

The absence of the required Chairman's approval weakens the authorization and accountability framework for Council expenditure. It may result in expenditure being incurred without the appropriate executive oversight and makes it difficult to establish that the affected payments had passed through the required approval process.

Recommendation:

Management should ensure that the required Executive Chairman's approvals are obtained and properly attached to the affected payment vouchers before final audit clearance. Going forward, all expenditure requiring the Chairman's approval should be subjected to the prescribed authorization process before payment is effected. Appropriate checks should also be maintained to prevent similar omissions.

Management Response:

Management was directed to obtain and attach the relevant approvals, and the audit record indicates that the matter was being regularized for verification. The affected vouchers and approvals should therefore be presented to the audit team to confirm the status and completeness of the reported regularization.

vii. Un-presented Departmental Vote Books - Not Stated

Observation:

The audit examination revealed that the departmental vote books were not presented for inspection during the audit exercise. The non-production of these records prevented the audit team from adequately examining the relevant departmental expenditure entries and assessing the extent to which expenditure was being properly recorded and controlled against the applicable budgetary provisions. This was contrary to the cited requirements of Chapter 13:1 of the Financial Memoranda.

Implication:

Non-production of departmental vote books limits effective audit verification of departmental expenditure and weakens the monitoring of budgetary control. It makes it difficult to determine from the records whether expenditure has been properly recorded, classified and controlled against the relevant votes. Continued non-availability of these records may also weaken accountability and transparency in departmental financial management.

Recommendation:

Management should ensure that all departmental vote books are properly

maintained, regularly updated and readily available for audit examination whenever required. The responsible officers should ensure that all relevant transactions are promptly recorded in the appropriate vote books and that the records are securely maintained to facilitate subsequent internal and external audit verification.

Management Response:

Management should ensure that the relevant departmental vote books are made available and properly maintained for subsequent audit verification.

NAFADA LOCAL GOVERNMENT COUNCIL**YEAR 2025 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR
IMPROVEMENT.****i. Unauthorized Payment****Observation:**

The audit examination revealed that payment vouchers amounting to ₦1,610,000.00 were paid without evidence of the required authorization by the Officer Controlling Vote (OCV). The affected vouchers therefore did not sufficiently demonstrate that the prescribed OCV control had been exercised before the payments were effected. This was contrary to the provisions of Financial Memoranda (FM) 14:8.

Implication:

Unauthorized expenditure weakens the Council's budgetary and expenditure control framework and reduces the effectiveness of the approval process over public funds. It may result in payments being made without proper authorization and makes it difficult to establish that the affected expenditure was duly approved and incurred for the intended purpose.

Recommendation:

The affected payment vouchers should be traced and submitted to the relevant OCV for review, justification and appropriate authorization. Where the expenditure cannot be satisfactorily justified or authorized, it should be dealt with in accordance with the applicable provisions of the Financial Memoranda.

Management should also ensure that all future payments are subjected to the required OCV authorization before they are processed.

Management Response:

Management reported that the unauthorized payments and the related supporting documentation had been properly addressed and made ready for re-inspection.

ii. Payment Without Proper Supporting Documents**Observation:**

The audit examination revealed that payment vouchers amounting to ₦2,074,785.00 were identified without the proper supporting documents required to substantiate the affected expenditure. The absence of the relevant documentary evidence limited the ability of the audit team to adequately verify the nature, validity and propriety of the transactions. This was contrary to the requirements of Financial Memoranda (FM) 14:4(8).

Implication:

Missing supporting documentation limits effective audit verification and weakens the audit trail for the affected expenditure. It may make it difficult to establish that the payments were properly authorized, incurred for their stated purposes and adequately supported by documentary evidence. The situation also increases the risk of unsupported or irregular expenditure and weakens transparency and accountability in the management of public funds.

Recommendation:

Management should ensure that all relevant supporting documents relating to the

affected transactions are traced, properly reviewed and attached to the respective payment vouchers before final audit clearance. Strict documentation controls should be applied to all future payments to ensure that the required receipts, approvals and other relevant records are available before payment is processed and the transaction is treated as fully regularized.

Management Response:

Management reported that the affected transactions had been properly documented for re-inspection. The relevant payment vouchers and supporting documentation should therefore be presented to the audit team to verify the completeness of the records and confirm that the reported corrective action has been appropriately implemented.

SHONGOM LOCAL GOVERNMENT COUNCIL**YEAR 2025 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.****i. Payment Vouchers Not Passed Through Internal Audit Check**

A total amount of ₦1,400,000.00 was paid for various expenditures through three (3) payment vouchers. However, audit examination revealed that the payment vouchers were not subjected to pre-payment audit checking by the Internal Audit Unit before payment was made, contrary to the provisions of Chapter 14:10 of the Financial Memoranda. The affected payments comprised ₦1,000,000.00 for Armed Forces Remembrance Day, ₦400,000.00 for financial support and ₦1,000,000.00 for National Polio Day.

Implication:

Failure to subject payment vouchers to pre-payment audit checking weakens the Council's internal control system and increases the risk of unauthorized, irregular, or unsupported expenditures.

Recommendation:

The Council should ensure that all payment vouchers are submitted to and duly examined by the Internal Audit Unit before payment is authorized and effected, in accordance with the provisions of the Financial Memoranda.

Management Response:

Management acknowledged the observation and has ensured that the affected payment vouchers were subsequently subjected to Internal Audit checking. The Council has also undertaken to ensure that all payment vouchers are routed through the Internal Audit Unit for verification before future payments are processed. The re-inspection schedule indicates that the affected vouchers had been duly checked by Internal Audit.

ii. Un-Presented Payment Vouchers

Payment vouchers amounting to a total sum of ₦1,556,415.28 were reported as outstanding and were not initially produced for audit inspection. The affected

vouchers comprised PV No. 61 dated February 2025 for ₦500,000.00 PV No. 76 dated July 2025 for ₦556,415.28, and PV No. 54 dated August 2025 for ₦500,000.00. The absence of the vouchers at the time of audit limited the ability of the auditors to verify the validity and propriety of the related expenditures.

Implication:

Failure to produce payment vouchers for audit inspection weakens the audit trail, limits effective verification of expenditure, and may conceal unauthorized or irregular financial transactions.

Recommendation:

The Council should ensure that all payment vouchers are properly filed, safeguarded, and readily available for audit inspection. Officers responsible for the custody of financial records should also ensure that vouchers are properly controlled and retrieved whenever required.

Management Response:

Management acknowledged the observation and took steps to trace and produce the affected payment vouchers for verification. The re-inspection records indicate that the vouchers were subsequently made available, with PV No. 61 specifically explained as being out of sequence. The Council has also resolved to strengthen the filing and custody of payment vouchers to prevent similar occurrences.

iii. Un-Signed Payment Vouchers

A total sum of ₦1,065,000.00 was paid through five (5) payment vouchers without the beneficiaries signing the vouchers as evidence of receipt of the amounts paid. The affected payments related to financial assistance and repairs of the Filya Motor Park transformer. This was contrary to the provisions of Chapter 14:13 of the Model Financial Memoranda, which requires payment vouchers to be signed by the payee or an authorized third party as evidence of payment.

Implication:

Payment of funds without obtaining the required signatures of beneficiaries weakens accountability and makes it difficult to establish that the stated beneficiaries actually received the amounts indicated on the payment vouchers.

Recommendation:

The Council should ensure that all payment vouchers are duly signed by the beneficiaries or authorized recipients before or immediately upon payment. No payment should be treated as properly completed until the required acknowledgment has been obtained and documented.

Management Response:

Management acknowledged the observation and took corrective measures to ensure that the affected payment vouchers were duly signed by the relevant beneficiaries. The Council has further undertaken to ensure that all future payments are properly acknowledged by the recipients and that the required signatures are obtained and retained as part of the payment documentation. The re-inspection report confirms that the affected vouchers had subsequently been signed by the beneficiaries.

iv. Unauthorized Payment Vouchers

A total amount of ₦1,400,000.00 was paid through three (3) payment vouchers without the required authorization by the Officer Controlling Vote (OCV) before payment was effected, contrary to the provisions of Chapter 14:8 (1–2) of the Financial Memoranda. The affected payments comprised ₦500,000.00 for Armed Forces Remembrance Day, ₦400,000.00 for financial assistance and ₦500,000.00 for National Polio Day.

Implication:

Payment of expenditure without the required authorization weakens expenditure control and creates a risk that Council funds may be committed or disbursed without adequate approval and budgetary oversight.

Recommendation:

The Council should ensure that all payment vouchers are properly examined, authorized, and signed by the Officer Controlling Vote before payment is made. Strict compliance with the authorization procedures prescribed by the Financial Memoranda should be maintained.

Management Response:

Management acknowledged the observation and ensured that the affected payment vouchers were subsequently signed by the relevant authority. The Council has further directed that all payment vouchers must receive the requisite authorization before payment is processed. The re-inspection records confirm that the affected vouchers had been signed by the relevant authority.

v. Payments Made Without Proper Supporting Documents

A total sum of ₦1,497,090.00 was paid through various payment vouchers without the requisite supporting documents being attached to substantiate the expenditures. The audit inspection revealed deficiencies including absence of Council extracts, Store Receipt Vouchers (SRVs), and other relevant supporting documents in respect of payments made for monthly imprest, purchase of stationery, financial assistance, security logistics support, medical assistance, production of portraits, reloading of poles, contributions, training workshop, disturbance allowance and other related expenditures.

Implication:

Payments made without adequate supporting documentation undermine transparency and accountability, make it difficult to establish the authenticity and propriety of expenditure, and expose the Council to the risk of financial irregularities and possible misappropriation of public funds.

Recommendation:

The Council should ensure that all payment vouchers are supported by complete and relevant documentation, including Council extracts, Store Receipt Vouchers, receipts, approvals, and other applicable supporting records before payment is

authorized. All missing documents should be obtained and attached to the relevant payment vouchers for audit verification.

Management Response:

Management acknowledged the observation and took corrective measures to obtain and attach the relevant supporting documents to the affected payment vouchers. The re-inspection records indicate that the required supporting documents had subsequently been attached to the vouchers. Management has also undertaken to ensure strict compliance with documentation requirements for all future payments to strengthen accountability and facilitate effective audit verification.

YAMALTU DEBA LOCAL GOVERNMENT COUNCIL**YEAR 2025 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.****i. Payment Made Without Internal Audit Check****Observation:**

The audit examination revealed that a payment amounting to ₦120,000.00 was made without evidence of the required pre-payment Internal Audit checking. The affected payment voucher did not sufficiently demonstrate that it had been subjected to the prescribed internal audit review before the payment was effected. This was contrary to the provisions of Financial Memoranda (FM) 14:10.

Implication:

Bypassing the required Internal Audit review weakens the Council's preventive control system over public expenditure. It reduces the opportunity to identify errors, omissions, inadequate supporting documentation or other irregularities before funds are released and may consequently increase the risk of improperly processed expenditure.

Recommendation:

The affected payment voucher should be submitted to the Internal Audit Unit for proper examination, checking and certification. Management should also ensure that all future payment vouchers undergo the required pre-payment Internal Audit review before payment is effected, with clear evidence of the review retained on the relevant vouchers for subsequent verification.

Management Response:

Management reported that the affected voucher was traced and the necessary documentation was checked by the Internal Auditor and made ready for verification.

ii. Payment Made Without Proper Supporting Document

Observation:

The audit examination revealed that a payment of ₦30,000.00 to Isah Moh'd Mele for stationery purchase and computer maintenance, covered by Payment Voucher (PV) No. 218 of August 2025, was not adequately supported by the required documentary evidence. In particular, the Stores Requisition Voucher (SRV) and purchase receipt were not attached to the payment voucher at the time of audit examination. The absence of these documents limited the ability of the audit team to adequately verify the transaction and substantiate the expenditure.

Implication:

The absence of the SRV and purchase receipt weakens the audit trail and limits effective verification of the expenditure. Without these documents, it is difficult to establish from the payment records that the items or services claimed were properly requisitioned and purchased and that the amount paid was adequately supported by documentary evidence.

Recommendation:

Management should ensure that the SRV and purchase receipt relating to PV No. 218 of August 2025 are properly obtained and attached to the payment voucher before final audit clearance. Going forward, all payment vouchers relating to

purchases and other expenditure should be supported by the relevant requisitions, receipts, approvals and other applicable documentation before payment is authorized or the transaction is treated as fully regularized.

Management Response:

Management reported that the affected voucher was traced and all necessary relevant documents were attached and checked by the Internal Auditor.