



GOVERNMENT OF IMO STATE NIGERIA

Report of the Auditor General for Local Governments

**on
the**

CONSOLIDATED FINANCIAL STATEMENTS

OF IMO STATE LOCAL GOVERNMENT COUNCILS

for the Period

1st January 2025 to 31st December 2025

**Office of the Auditor-General
for Local Governments, Imo State**



Government of Imo State of Nigeria

Office of the Auditor-General for Local Governments, Imo State

2025 Audit Report

Report of the Auditor General for Local Governments
on the Consolidated Financial Statements
of Imo State Local Government Councils

for the Period

1st January 2025 to 31st December 2025

GOVERNMENT OF IMO STATE OF NIGERIA
OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

Your Ref:.....

DLGA. /S.69/ Vol II /198

Our Ref:.....
(All replies to be addressed to the Auditor-General
for Local Governments)



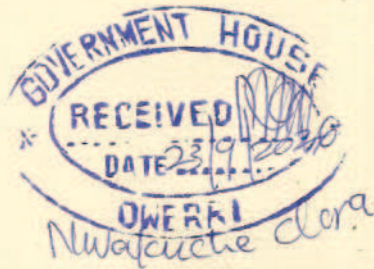
■ LOCAL GOVERNMENT AUDIT HEADQUARTERS.
■ P.M.B. 1588, OWERRI

e-mail: imologaudit@yahoo.com
website: www.imologaudit.org.ng

4th September 2026

His Excellency,
The Governor of Imo State,
Office of the Executive Governor,
Government House,
Owerri.

Your Excellency Sir,



**SUBMISSION OF 2025 AUDITED FINANCIAL STATEMENTS OF THE
TWENTY SEVEN (27) LOCAL GOVERNMENT COUNCILS OF IMO STATE**

I forward herewith the Audited Financial Statements (Statutory Report) of the Twenty – Seven (27) Local Government Councils of Imo State for the Period 1st January 2025 to 31st December 2025

This is for your information and necessary action.

Barr. R. O. Nwosu, Ph.D., FCNA, FCTI, FCCrFA
FRC/ 2013/PRO/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

GOVERNMENT OF IMO STATE OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

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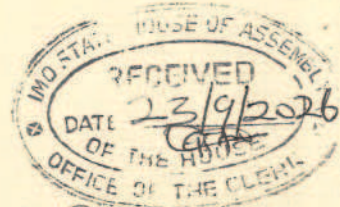
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4th September 2026

**The Chairman
Public Accounts Committee (PAC)
Imo State House of Assembly.**

**Thro:
The Clerk/ Head of Legislative Service,
Imo State House of Assembly,
House of Assembly Complex,
Owerri.
Imo State.**



Okoroaka - Gift

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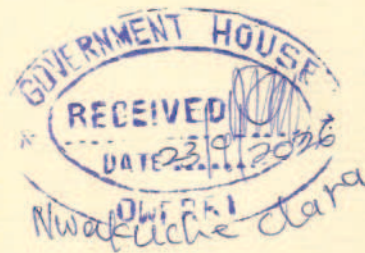


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1st September 2026

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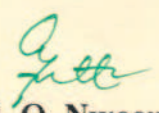


Your Excellency Sir,

**AUDIT INSPECTION REPORT OF LOCAL GOVERNMENT COUNCILS IN
IMO STATE FOR THE PERIOD 1ST JANUARY 2025 TO 31ST DECEMBER 2025**

I forward herewith the Audit Inspection Report (Domestic Report) of the Twenty – Seven (27)
Local Government Councils of Imo State for the period 1st January 2025 to 31st December 2025

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Auditor-General for Local Governments,
Imo State.

GOVERNMENT OF IMO STATE OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

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DLGA./S.154/96

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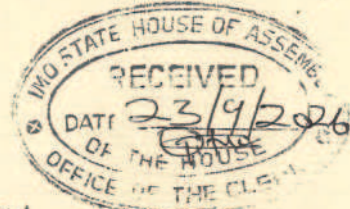
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1st September 2026

**The Chairman
Public Accounts Committee (PAC)
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**Thro:
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GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref:.....

Our Ref:

*0(All replies to be addressed to the Auditor-
General of Local Governments)*



OFFICE OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS,
LOCAL GOVERNMENT AUDIT HEADQUARTERS,
P.M.B. 1588,

OWERRI
30th June, 2026

**2025 CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE
LOCAL GOVERNMENT COUNCILS**

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Imo State Local Government Councils in the preparation of 2025 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

- i. Definition of Accounting Terminologies,
- ii. Recognition of Accounting Items,
- iii. Measurement of Accounting Items and
- iv. Accounting treatment of items.

1. Basic of Accounting

The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. Accounting Period

The accounting year (fiscal year) to which this Consolidated Financial Statements refer is 1st January, 2025 to 31st December, 2025.

3. Fundamental Accounting Concepts

The following fundamental accounting concepts are the basis for the preparation of all accounts.

- a.. Going concern concept.
- b. Consistency concept.
- c. Understandability.
- d. Materiality.

- e. Relevance.
 - f. Prudence.
 - g. Completeness etc.
- 4. Reporting Currency**
The General Purpose Financial Statement was prepared in the Nigerian Currency “Naira”
- 5. Principal Statements in the Financial Statements**
- a. Statement 1 --- Cash flow Statements
 - b. Statement 2 --- Statements of Assets and Liabilities
 - c. Statement 3 --- Statements of Consolidated Revenue Fund
 - d. Statement 4 --- Statements of Capital Development Fund
 - e. Notes to the Financial Statements.
- 6. Budget Figures**
These are figures from the approved budget for the year.
- 7. Recurrent Revenue and Expenditure**
Recurrent Revenue are revenues generated by the Councils from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.
- 8. Subsidies, Donations and Endowments**
Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.
- 9. Interest on Loans**
Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments.
- 10. Advances**

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

- a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.
- b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts.

16. Loans and Debts

- a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.
- b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include tax deductions and other deductions at source.

18. Public Funds:

These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payments. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenues transferred on a monthly basis from the State Joint Local Government Account (SJLGA) Account to the Local Government Councils which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) fund. The Councils share in the SJLGA account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenue etc,are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. Loans Granted

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.



Barr. Reuben Osita Nwosu, MBA, FCNA, FCTI, ACArb.
FRC/2013/PRO /ANAN/00000005073
Auditor-General for Local Governments,
Imo State

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL
GOVERNMENT COUNCILS**

**STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST
DECEMBER, 2025**

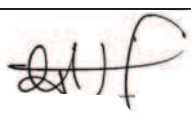
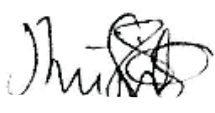
RESPONSIBILITY FOR FINANCIAL STATEMENTS

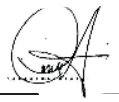
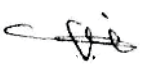
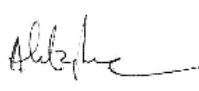
The Financial Statements of Imo State Local Government Councils have been prepared by the respective Council Treasurers in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended and the Imo State Audit Law 2021 (Law No.5 as amended). The Financial Statements and Accounts complied with the International Public Sector Accounting Standards (IPSAS) Cash basis.

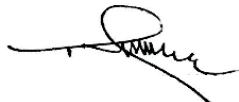
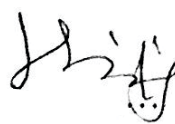
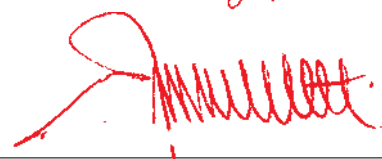
The Treasurers are responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions consolidated are within statutory authority, proper records and use of public financial resources by the Local Government Councils. To the best of our knowledge, the system of Internal Control operated adequately throughout the reporting period under review.

We accept responsibility for the Consolidated Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended and that reflects a fair representation of the financial operations of Imo State Local Government Councils as at 31st December, 2025

In our opinion, these Consolidated Financial Statements fairly reflect a true and fair view of the financial position of the Imo State Local Government Councils as at 31st December, 2025 and its operations for the year ended on that date

S/No	LOCAL GOVT COUNCIL	TREASURERS	CHAIRMEN
1	ABOH MBAISE		
2	AHIAZU MBAISE		
3	EHIME MBANO		
4	EZINIHITE MBAISE		

5	IDEATO NORTH		
6	IDEATO SOUTH		
7	IHITTEUBOMA		
8	IKEDURU		
9	ISIALAMBANO		
10	ISU		
11	MBAITOLI		
12	NGOR-OKPALA		
13	NJABA		
14	NKWERRE		
15	NWANGELE		
16	OBOWO		
17	OGUTA		

18	OHAJI/ EGBEMA		
19	OKIGWE		
20	ONUIMO		
21	ORLU		
22	ORSU		
23	ORU-EAST		
24	ORU-WEST		
25	OWERRI MUNICIPAL		
26	OWERRI NORTH		
27	OWERRI WEST		

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF IMO STATE LOCAL GOVERNMENT COUNCILS FOR THE
YEAR ENDED 31ST DECEMBER, 2025**

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.6 of 2024 and Imo State Audit Law 2021 (Law No.5 as amended). The Accounts of Imo State Local Government Councils for the year ended 31st December, 2025 have been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 6 of 2024 and Imo State Audit Law 2021 (Law No.5 as amended) and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILITY STATEMENT FOR AUDITING

The Chairmen and Treasurers of the Local Government Councils are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

- i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
- ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
- iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

GOVERNMENT OF IMO STATE OF NIGERIA

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Telephone: OWERRI

Your Ref:.....

Our Ref: DLGA/S.154/97

**0(All replies to be addressed to the Auditor-
General of Local Governments)**



OFFICE OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS,
LOCAL GOVERNMENT AUDIT HEADQUARTERS,
P.M.B. 1588,

OWERRI
23rd September, 2026

AUDITOR-GENERAL'S CERTIFICATE

The Consolidated Financial Statements of Imo State Local Government Councils for the year ended 31st December, 2025 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 6 of 2024 and the Imo State Audit Law 2021 (Law No.15 as amended) and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidence supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Councils.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as of 31st December, 2025, the results of their operations and cash flows for the year ended 31st December, 2025.

Barr. Reuben Osita Nwosu, MBA, FCNA, FCTI, ACArb.

FRC/2013/PRO /ANAN/00000005073

Auditor-General for Local Governments,
Imo State

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

FINANCIAL STATEMENT NO 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2025

ANNUAL BUDGET 2025		Notes	2025 N'm	2024 N'm
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
141,723,113,896.00	Statutory Allocation from SJLGA	1	151,845,754,060.66	104,870,862,020.63
1,807,124,299.00	State Government Internally Generated Revenue (IGR)	2		0.00
	Internally Generated Revenue	3		
671,209,461.00	Capitation Rate		4,125,200.00	415,800.00
1,530,532,276.00	Property Rate		49,774,745.80	18,547,500.00
2,884,568,589.00	Licenses, Fines, Fees and Royalty		148,731,584.25	71,250,851.00
1,222,542,922.52	Earnings from Commerce		3,922,599.82	3,241,500.00
194,125,201.00	Rent on Local Govt. Property		11,480,000.00	1,329,700.00
0.00	Interest and Repayment			0.00
0.00	Dividends			0.00
0.00	Grants, Aid and Reimbursement			0.00
720,641,266.00	Miscellaneous		56,650,072.81	15,205,380.62
7,223,619,715.52	Total Internally Generated Revenue		274,684,202.68	109,990,731.62
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
150,753,857,910.52	Total Inflow from Operating Activities (A)		152,120,438,263.34	104,980,852,752.25
	Payments:			
24,615,888,869.00	Personnel Cost	5	40,128,915,461.12	29,859,436,638.52
15,042,846,672.00	Overhead Cost	6A	8,997,929,481.58	18,655,986,440.86
0.00	Security Vote	7	715,200,000.00	582,600,000.00
0.00	Integrated Farm Projects	8	0.00	8,275,900.00
0.00	COVID -19 Palliative	9	0.00	6,244,000.00
88,578,389,583.87	Capital Expenditure	10A	102,914,799,777.55	57,252,270,520.78
0.00	Interest Payment		0.00	0.00
128,237,125,124.87	Total Outflow from Operating Activities (B)		152,756,844,720.25	106,364,813,500.16

22,516,732,785.65	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		(636,406,456.91)	(1,383,960,747.91)
0.00	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets			0.00
0.00	Purchase of Financial Market Instruments			0.00
0.00	Investment in Private Companies			0.00
0.00	Foreign Investments			0.00
0.00	Proceeds from Sales of Fixed Assets			0.00
0.00	Dividends Received			0.00
	Net Cash Flow from Investing Activities			0.00
0.00	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings			0.00
0.00	Grants and Loans to other Governments/Agencies			0.00
0.00	Contribution/Subscriptions to Agencies/Bodies			0.00
0.00	Repayment of Loans			0.00
0.00	Net Cash Flow from Financing Activities			0.00
0.00	Net Cash Flow for the Year Activities		(636,406,456.91)	(1,383,960,747.91)
0.00	Cash and its Equivalent as at 1/1/25		1,410,046,732.42	2,794,007,480.27
	Cash and its Equivalent as at 31/12/25		773,640,275.51	1,410,046,732.42

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
CONUCILS**

**FINANCIAL STATEMENT NO 2- STATEMENT OF ASSETS AND LIABILITIES AS
AT 31ST DECEMBER, 2025**

	Notes	2025	2024
		₦	₦
<u>LIQUID ASSETS:</u>			
Cash	11	386,624,892.98	347,958,615.83
Bank	12	387,015,382.53	1,062,088,116.59
Total Liquid Assets (A)		773,640,275.51	1,410,046,732.42
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	23,343,738.57	23,343,738.57
Imprest:	14	2,505,067,208.89	1,965,448,484.01
Service Advance	15	16,126,944,440.49	14,116,587,563.91
Loans Granted		0.00	
Investment		0.00	
Intangible Assets		23,429,497,240.22	19,274,459,855.72
Total Investments and Other Cash Assets(B)		42,084,852,628.17	35,379,839,642.21
TOTAL ASSETS C = (A + B)		42,858,492,903.68	36,789,886,374.63
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		18,200,697,262.36	16,287,128,117.81
Unremitted Deductions	16	826,732,519.68	826,732,519.68
Capital Development Funds		23,429,497,240.22	19,274,459,855.72
Trust and Other Public Funds			
TOTAL PUBLIC FUNDS (D)		42,456,927,022.26	36,388,320,493.21
<u>External and Internal Loans</u>			
Internal Loans from Other Funds			0.00
Borrowings			0.00
TOTAL EXTERNAL& INTERNAL LOANS (E)			0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	401,565,881.42	401,565,881.42
Total Other Liabilities (F)		401,565,881.42	401,565,881.42
TOTAL LIABILITIES G = (D + E +F)		42,858,492,903.68	36,789,886,374.63

Report of the Auditor General for Local Governments on the 2025 Consolidated Financial Statements of
Imo State Local Government Councils

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS FINANCIAL STATEMENT NO 3- STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31 ST DECEMBER, 2025									
Actual 2024 ₦		NCOA Economic Codes	Notes	Actual 2025 ₦	Final Budget 2025 ₦	Initial Budget 2025 ₦	Suppl. Budget 2025 ₦	Variance on Final Budget ₦	Percent tage %
16,266,386,034.21	OPENING BALANCE 1/1/25			16,287,128,117.81	0.00	0.00	0.00	(16,287,128,117.81)	-
	ADD REVENUE:								
	ALLOCATIONS								
104,870,862,020.63	Statutory Allocation from SILGA	110101	1	151,845,754,060.66	141,723,113,896.00	141,723,113,896.00	0.00	(10,122,640,164.66)	107%
0.00	State Government IGR		2		1,807,124,299.00	1,807,124,299.00	0.00	1,807,124,299.00	-
	INTERNALLY GENERATED REVENUE (IGR)		3						
415,800.00	Capitation Rate	120214		4,125,200.00	671,209,461.00	671,209,461.00	0.00	667,084,261.00	0.6%
18,547,500.00	Property Rate	12021401		49,774,745.80	1,530,532,276.00	1,530,532,276.00	0.00	1,480,757,530.20	3.3%
71,250,851.00	Licenses, Fines, Fees and Royalty	120201		148,731,584.25	2,884,568,589.00	2,884,568,589.00	0.00	2,735,837,004.75	5.2%
3,241,500.00	Earnings from Commerce	120207		3,922,599.82	1,222,542,922.52	1,222,542,922.52	0.00	1,218,620,322.70	0.3%
1,329,700.00	Rent on Local Govt. Property	12020737		11,480,000.00	194,125,201.00	194,125,201.00	0.00	182,645,201.00	5.9%
0.00	Interest and Repayment				0.00	0.00	0.00	0.00	-
0.00	Dividends				0.00	0.00	0.00	0.00	-
0.00	Grants, Aid and Reimbursement				0.00	0.00	0.00	0.00	-
15,205,380.62	Miscellaneous	12021501		56,650,072.81	720,641,266.00	720,641,266.00	0.00	663,991,193.19	7.86%
109,990,731.62	Total Internally Generated Revenue			274,684,202.68	7,223,619,715.52	7,223,619,715.52	0.00	6,948,935,512.84	3.8%
0.00	Other Revenue Sources of the Local Govt.	140201	4	0.00	0.00	0.00	0.00	0.00	-
121,247,238,786.46	Total Revenue (A)			168,407,566,381.15	150,753,857,910.52	150,753,857,910.52	0.00	(17,653,708,470.63)	111.7%
	EXPENDITURE								
29,859,436,638.52	Personnel Cost	210101	5	40,128,915,461.12	24,615,888,869.00	24,615,888,869.00	0.00	(15,513,026,592.12)	163%
18,811,970,403.82	Overhead Cost	220201	6 B	8,364,893,779.81	15,042,846,672.00	15,042,846,672.00	0.00	6,677,952,892.19	55.6%
56,288,703,626.31	Capital Expenditure	230201	10 B	101,713,059,877.86	88,578,389,583.87	88,578,389,583.87	0.00	(13,134,670,293.99)	114.8%
104,960,110,668.65	Total Expenditure (B)			150,206,869,118.79	128,237,125,124.87	128,237,125,124.87	0.00	(21,969,743,993.92)	117%
	OPERATING BALANCE			18,200,697,262.36	22,516,732,785.65	22,516,732,785.65	0.00	4,316,035,523.29	80.8%
16,287,128,117.81	APPROPRIATIONS/TRANSFERS							4,316,035,523.29	80.8%
	Transfer to Capital Development Fund			18,200,697,262.36	22,516,732,785.65	22,516,732,785.65	0.00		
16,287,128,117.81	Closing Balance			18,200,697,262.36	22,516,732,785.65	22,516,732,785.65	0.00	4,316,035,523.29	80.8%

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS								
FINANCIAL STATEMENT NO 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31 ST DECEMBER, 2025								
Actual 2024 ₦		Notes	Actual 2025 ₦	Final Budget 2025 ₦	Initial Budget 2025 ₦	Suppl.Budget 2025 ₦	Variance on Final Budget ₦	Percentage %
5,129,244,253.01	Opening Balance		19,294,459,855.72	0.00	0.00	0.00	(19,294,459,855.72)	-
	ADD REVENUE							
16,287,128,117.81	Transfer From Consolidated Revenue Fund		18,200,697,262.36	0.00	0.00	0.00	(18,200,697,262.36)	-
0.00	Aid and Grants			0.00	0.00	0.00		-
0.00	External Loans			0.00	0.00	0.00		-
54,136,080,000.00	LGC Joint Projects		87,647,400,000.00	0.00	0.00	0.00	(87,647,400,000.00)	-
0.00	Development Loan Stock			0.00	0.00	0.00		-
0.00	Other Internal Loans(Promissory Notes)			0.00	0.00	0.00		-
11,239,197,971.31	Internal Loans from Other Funds		7,958,283,642.00	0.00	0.00	0.00	(7,958,283,642.00)	-
86,791,650,342.23	TOTAL REVENUE		133,100,840,760.08	0.00	0.00	0.00	(133,100,840,760.08)	-
	LESS CAPITAL EXPENDITURE							
22,511,197,006.08	Capital Expenditure: Administrative Sector	10	40,685,223,951.14	35,431,355,833.55	35,431,355,833.55	0.00	(5,253,868,117.60)	114.8%
14,069,498,128.80	Capital Expenditure: Economic Sector	10	25,428,264,969.47	22,144,597,395.97	22,144,597,395.97	0.00	(3,283,667,573.50)	114.8%
0.00	Capital Expenditure: Law and Justice	10	0.00	0.00	0.00	0.00	0.00	-
19,697,297,380.32	Capital Expenditure: Social Services Sector	10	35,599,570,957.25	31,002,436,354.35	31,002,436,354.35	0.00	(4,597,134,602.90)	114.8%
	OTHER CAPITAL PAYMENTS							
4,495,679,188.52	Internal Loans: Administrative Sector		3,183,313,456.80	0.00	0.00	0.00	(3,183,313,456.80)	-
2,809,799,492.83	Internal Loans : Economic Sector		1,989,570,910.50	0.00	0.00	0.00	(1,989,570,910.50)	-
0.00	Internal Loans : Law and Justice		0.00	0.00	0.00	0.00	0.00	-
3,933,719,289.96	Internal Loans : Social Services Sector		2,785,399,274.70	0.00	0.00	0.00	(2,785,399,274.70)	-
	Repayments External Loans			0.00	0.00	0.00		
67,527,901,597.62	TOTAL CAPITAL EXPENDITURE		109,671,343,519.86	88,578,389,583.87	88,578,389,583.87	0.00	(21,092,953,935.99)	123.8%
	Adjustments for Movements in Public Debts							
19,294,459,855.72	Closing Balance		23,429,497,240.22					-

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 1 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

STATUTORY ALLOCATION FROM SJLGA

<u>Total Fund Released to Local Govt. Councils 2024</u>	<u>Allocation from FAAC to Imo State SJLGA 2024</u>	<u>S/NO</u>	<u>LOCAL GOVT COUNCIL</u>	<u>Allocation from FAAC to Imo State SJLGA 2025</u>	<u>Total Fund Released to Local Govt. Councils 2025</u>	<u>BUDGETED 2025</u>	<u>Variance (Budgeted & Actual Release)</u>
4,011,649,648.17	4,005,645,531.01	1	AbohMbaise	6,049,927,647.40	5,798,276,668.22	5,144,358,110.00	(653,918,558.22)
3,835,836,850.88	3,829,832,733.72	2	AhiazuMbaise	5,733,290,333.45	5,531,668,588.40	3,833,598,660.00	(1,698,069,928.40)
3,892,847,457.57	3,886,843,340.41	3	Ehime Mbano	5,272,095,258.40	5,611,519,425.42	5,810,738,140.00	1,99,218,714.58
3,850,744,310.21	3,844,740,193.05	4	EzinihitteMbaise	5,641,292,771.03	5,578,764,492.03	4,889,311,585.00	(689,452,907.03)
3,721,258,941.71	3,715,254,824.55	5	Ideato North	5,773,124,327.06	5,431,493,952.61	2,794,369,979.00	(2,637,123,973.61)
3,889,430,563.69	3,883,426,446.53	6	Ideato South	5,791,031,242.88	5,648,868,739.35	5,054,229,787.00	(594,638,952.35)
4,001,214,631.14	3,995,210,513.98	7	IhitteUboma	5,262,699,067.83	5,742,729,900.36	5,236,764,523.00	(505,965,377.36)
3,850,293,202.98	3,844,289,085.82	8	Ikeduru	5,585,945,617.94	5,583,779,100.60	5,168,179,690.00	(415,599,410.60)
3,846,154,986.35	3,840,150,869.19	9	IsialaMbano	6,216,683,347.90	5,587,402,958.08	6,913,735,260.00	1,326,332,301.92
3,765,577,308.79	3,759,573,191.63	10	Isu	5,669,119,509.69	5,476,116,619.65	5,265,032,470.00	(211,084,149.65)
4,106,495,174.52	4,100,491,057.36	11	Mbaitoli	6,719,319,161.30	5,902,342,091.10	4,183,157,787.00	(1,719,184,304.10)
3,980,735,029.02	3,974,730,911.86	12	NgorOkpala	5,758,596,722.81	5,758,049,381.17	3,816,330,241.00	(1,941,719,140.17)
3,909,765,739.21	3,903,761,622.05	13	Njaba	5,412,175,954.08	5,647,321,024.86	5,266,907,340.00	(380,413,684.86)
3,808,358,184.95	3,802,354,067.79	14	Nkwerre	5,191,549,160.15	5,516,479,694.60	4,166,747,660.00	(1,349,732,034.60)
3,934,606,695.66	3,928,602,578.50	15	Nwangele	4,646,623,627.81	5,671,944,260.41	19,884,000,000.00	14,212,055,739.59
3,875,620,962.06	3,869,616,844.90	16	Obowo	5,053,513,141.47	5,595,839,217.88	3,772,150,000.00	(1,823,689,217.88)
3,802,870,651.03	3,796,866,533.87	17	Oguta	5,598,424,057.32	5,546,456,806.54	4,306,173,203.00	(1,240,283,603.54)
3,741,116,595.03	3,735,112,477.87	18	Ohaji/Egbema	6,055,771,459.05	5,460,631,229.77	3,127,905,218.00	(2,332,726,011.77)
3,785,772,187.75	3,779,768,070.59	19	Okigwe	5,395,221,607.60	5,525,340,654.75	4,980,000,000.00	(545,340,654.75)
3,701,869,606.86	3,695,865,489.70	20	Onuimo	4,931,541,084.23	5,400,406,819.66	4,324,716,811.00	(1,075,690,008.66)
3,964,028,045.67	3,958,023,928.51	21	Orlu	5,405,798,370.24	5,727,376,276.18	5,126,075,229.00	(601,301,047.18)
3,866,492,017.23	3,860,487,900.07	22	Orsu	5,184,518,541.19	5,620,182,571.99	5,920,000,000.00	299,817,428.01
3,900,361,369.48	3,894,357,252.32	23	Oru-East	5,064,672,840.87	5,633,144,220.68	3,405,362,750.00	(2,227,781,470.68)
3,869,192,508.63	3,863,188,391.47	24	Oru-West	5,180,066,687.17	5,643,686,333.23	4,154,936,020.00	(1,488,750,313.23)

	3,946,653,026.12	3,940,648,908.96	25	Owerri Municipal	5,251,920,281.61	5,694,279,689.35	6,790,178,860.00	1,095,899,170.65
	4,018,611,920.09	4,012,607,802.93	26	Owerri North	5,725,626,528.87	5,765,938,041.35	6,309,848,780.00	543,910,738.65
	3,993,304,405.83	3,987,300,288.72	27	Owerri West	4,952,880,835.02	5,745,715,302.43	2,078,305,793.00	(3,667,409,509.43)
	104,870,862,020.63	104,708,750,857.36		Total	148,523,429,184.37	151,845,754,060.66	141,723,113,896.00	(10,122,640,164.66)

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

NOTE 2 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2025

10% STATE GOVERNMENT INTERNALLY GENERATED REVENUE (IGR)

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>	<u>BUDGETED 2025</u>	<u>VARIANCE</u>
2					
	0.00	AbohMbaise	0.00	263,966,800.00	263,966,800.00
	0.00	AhiazuMbaise	0.00	21,000,000.00	21,000,000.00
	0.00	Ehime Mbano	0.00	15,000,000.00	15,000,000.00
	0.00	EzinihitteMbaise	0.00	93,571,280.00	93,571,280.00
	0.00	Ideato North	0.00	38,173,810.00	38,173,810.00
	0.00	Ideato South	0.00	17,657,742.00	17,657,742.00
	0.00	IhitteUboma	0.00	93,015,947.00	93,015,947.00
	0.00	Ikeduru	0.00	32,213,980.00	32,213,980.00
	0.00	IsialaMbano	0.00	15,938,810.00	15,938,810.00
	0.00	Isu	0.00	20,180,400.00	20,180,400.00
	0.00	Mbaitoli	0.00	31,733,730.00	31,733,730.00
	0.00	NgorOkpala	0.00	30,813,194.00	30,813,194.00
	0.00	Njaba	0.00	81,425,800.00	81,425,800.00
	0.00	Nkwerre	0.00	15,454,787.00	15,454,787.00
	0.00	Nwangele	0.00	60,000,500.00	60,000,500.00
	0.00	Obowo	0.00	12,020,400.00	12,020,400.00
	0.00	Oguta	0.00	2,810,940.00	2,810,940.00
	0.00	Ohaji/Egbema	0.00	93,802,567.00	93,802,567.00
	0.00	Okigwe	0.00	91,893,492.00	91,893,492.00
	0.00	Onuimo	0.00	554,252,148.00	554,252,148.00
	0.00	Orlu	0.00	15,928,056.00	15,928,056.00
	0.00	Orsu	0.00	63,000,000.00	63,000,000.00
	0.00	Oru-East	0.00	15,594,660.00	15,594,660.00
	0.00	Oru-West	0.00	85,000,480.00	85,000,480.00
	0.00	Owerri Municipal	0.00	23,478,862.00	23,478,862.00
	0.00	Owerri North	0.00	5,000,000.00	5,000,000.00
	0.00	Owerri West	0.00	14,195,914.00	14,195,914.00
	0.00	Total	0.00	1,807,124,299.00	1,807,124,299.00

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**NOTE 3 (1) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER
2025**

**INTERNALLY GENERATED REVENUE (IGR)
CAPITATION RATE**

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>	<u>BUDGETED 2025</u>	<u>VARIANCE</u>
3					
	0.00	AbohMbaise	15,000.00	54,322,000.00	54,307,000.00
	0.00	AhiazuMbaise	0.00	12,210,000.00	12,210,000.00
	0.00	Ehime Mbano	0.00	10,040,000.00	10,040,000.00
	0.00	EzinihitteMbaise	0.00	28,000,000.00	28,000,000.00
	0.00	Ideato North	0.00	20,000,000.00	20,000,000.00
	0.00	Ideato South	144,900.00	13,500,000.00	13,355,100.00
	0.00	IhitteUboma	0.00	4,455,000.00	4,455,000.00
	23,000.00	Ikeduru	0.00	28,435,000.00	28,435,000.00
	0.00	IsialaMbano	3,500,000.00	10,708,030.00	7,208,030.00
	0.00	Isu	0.00	10,000,000.00	10,000,000.00
	390,000.00	Mbaitoli	0.00	25,500,000.00	25,500,000.00
	0.00	NgorOkpala	0.00	28,000,000.00	28,000,000.00
	0.00	Njaba	0.00	5,760,660.00	5,760,660.00
	0.00	Nkwerre	0.00	11,010,000.00	11,010,000.00
	0.00	Nwangele	200,000.00	11,241,871.00	11,041,871.00
	0.00	Obowo	0.00	2,506,900.00	2,506,900.00
	0.00	Oguta	0.00	3,050,000.00	3,050,000.00
	0.00	Ohaji/Egbema	0.00	25,500,000.00	25,500,000.00
	2,300.00	Okigwe	234,800.00	40,000,000.00	39,765,200.00
	0.00	Onuimo	0.00	25,000,000.00	25,000,000.00
	0.00	Orlu	80,500.00	218,250,000.00	218,169,500.00
	0.00	Orsu	0.00	4,000,000.00	4,000,000.00
	0.00	Oru-East	150,000.00	25,140,000.00	24,990,000.00
	0.00	Oru-West	0.00	4,480,000.00	4,480,000.00
	0.00	Owerri Municipal	0.00	7,500,000.00	7,500,000.00
	500.00	Owerri North	0.00	36,400,000.00	36,400,000.00
	0.00	Owerri West	0.00	6,200,000.00	6,200,000.00
	415,800.00	Total	4,125,200.00	671,209,461.00	667,084,261.00

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**NOTE 3 (2) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER
2025**

**INTERNALLY GENERATED REVENUE (IGR)
PROPERTY RATE**

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>	<u>BUDGETED 2025</u>	<u>VARIANCE</u>
3					
	2,800,000.00	AbohMbaise	7,359,000.00	66,560,000.00	59,201,000.00
	0.00	AhiazuMbaise	335,889.00	33,100,000.00	32,764,111.00
	510,000.00	Ehime Mbano	550,000.00	11,925,000.00	11,375,000.00
	565,000.00	EzinihitteMbaise	1,145,899.20	110,612,757.00	109,466,857.80
	640,000.00	Ideato North	5,000,000.00	52,500,000.00	47,500,000.00
	287,000.00	Ideato South	350,000.00	35,250,000.00	34,900,000.00
	0.00	IhitteUboma	1,935,899.20	32,340,000.00	30,404,100.80
	881,900.00	Ikeduru	1,240,000.00	49,307,500.00	48,067,500.00
	300,000.00	IsialaMbano	830,000.00	9,261,000.00	8,431,000.00
	170,000.00	Isu	335,899.20	20,000,000.00	19,664,100.80
	1,160,000.00	Mbaitoli	1,275,000.00	38,100,000.00	36,825,000.00
	960,000.00	NgorOkpala	1,955,000.00	70,612,757.00	68,657,757.00
	0.00	Njaba	1,200,000.00	13,550,000.00	12,350,000.00
	0.00	Nkwerre	-	26,100,000.00	26,100,000.00
	345,000.00	Nwangele	800,000.00	20,100,000.00	19,300,000.00
	120,000.00	Obowo	510,000.00	5,830,000.00	5,320,000.00
	540,000.00	Oguta	690,000.00	123,000,000.00	122,310,000.00
	0.00	Ohaji/Egbema	-	144,000,000.00	144,000,000.00
	560,000.00	Okigwe	520,000.00	75,000,000.00	74,480,000.00
	0.00	Onuimo	1,595,899.20	17,295,000.00	15,699,100.80
	620,000.00	Orlu	11,300,000.00	103,250,000	91,950,000.00
	305,000.00	Orsu	240,000.00	7,913,062.00	7,673,062.00
	510,000.00	Oru-East	550,000.00	4,865,000.00	4,315,000.00
	305,000.00	Oru-West	120,000.00	11,760,200.00	11,640,200.00
	2,360,000.00	Owerri Municipal	2,405,000.00	196,000,000.00	193,595,000.00
	2,000,000.00	Owerri North	2,750,000.00	219,300,000.00	216,550,000.00
	2,608,600.00	Owerri West	4,781,260.00	33,000,000.00	28,218,740.00
	18,547,500.00	Total	49,774,745.80	1,530,532,276.00	1,480,757,530.20

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**NOTE 3 (3) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER
2025**
INTERNALLY GENERATED REVENUE (IGR)

LICENSES ,FINES , FEES AND ROYALTY

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>	<u>BUDGETED 2025</u>	<u>VARIANCE</u>
3					
	4,270,500.00	AbohMbaise	25,130,400.00	102,976,446.00	77,846,046.00
	2,275,500.00	AhiazuMbaise	3,131,400.00	44,867,580.00	41,736,180.00
	830,650.00	Ehime Mbano	2,861,250.00	77,465,120.00	74,603,870.00
	1,748,200.00	EzinihitteMbaise	1,614,600.00	180,466,000.00	178,851,400.00
	362,500.00	Ideato North	9,265,051.20	55,235,000.00	45,969,948.80
	1,486,600.00	Ideato South	2,400,800.00	95,363,966.00	92,963,166.00
	4,319,330.00	IhitteUboma	5,322,500.00	72,640,500.00	67,318,000.00
	2,240,800.00	Ikeduru	2,779,400.00	200,130,240.00	197,350,840.00
	450,000.00	IsialaMbano	3,175,700.00	35,191,540.00	32,015,840.00
	1,757,680.00	Isu	2,021,500.18	111,710,000.00	109,688,499.82
	7,193,871.00	Mbaitoli	12,834,769.07	46,345,438.00	33,510,668.93
	928,100.00	NgorOkpala	1,363,000.00	144,466,000.00	143,103,000.00
	529,700.00	Njaba	1,500,000.00	39,699,550.00	38,199,550.00
	1,562,200.00	Nkwere	4,763,200.00	47,669,920.00	42,906,720.00
	4,324,650.00	Nwangele	25,500,006.80	58,973,142.00	33,473,135.20
	909,000.00	Obowo	1,177,900.00	47,346,630.00	46,168,730.00
	436,000.00	Oguta	-	54,108,200.00	54,108,200.00
	2,289,000.00	Ohaji/Egbema	1,549,000.00	165,880,545.00	164,331,545.00
	1,727,200.00	Okigwe	1,388,300.00	181,000,000.00	179,611,700.00
	965,000.00	Onuimo	537,800.00	68,721,732.00	68,183,932.00
	4,708,500.00	Orlu	7,883,400.00	86,142,460.00	78,259,060.00
	0.00	Orsu	-	30,848,000.00	30,848,000.00
	2,037,150.00	Oru-East	2,491,500.00	44,494,000.00	42,002,500.00
	3,881,900.00	Oru-West	9,135,200.00	45,295,000.00	36,159,800.00
	4,279,600.00	Owerri Municipal	3,927,600.00	94,023,380.00	90,095,780.00
	13,047,220.00	Owerri North	8,318,100.00	692,175,000.00	683,856,900.00
	2,690,000.00	Owerri West	8,659,207.00	61,333,200.00	52,673,993.00
	71,250,851.00	Total	148,731,584.25	2,884,568,589.00	2,735,837,004.75

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**NOTE 3 (4) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER
,2025**

**INTERNALLY GENERATED REVENUE (IGR)
EARNINGS FROM COMMERCE**

S/N	<u>ACTUAL 202</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>	<u>BUDGETED 2025</u>	<u>VARIANCE</u>
3					
	0.00	AbohMbaise	0.00	110,250,000.00	110,250,000.00
	0.00	AhiazuMbaise	0.00	45,400,000.00	45,400,000.00
	0.00	Ehime Mbano	0.00	7,480,000.00	7,480,000.00
	0.00	EzinihitteMbaise	0.00	120,970,000.00	120,970,000.00
	0.00	Ideato North	10,000.00	69,796,341.00	69,786,341.00
	0.00	Ideato South	0.00	28,253,459.00	28,253,459.00
	989,100.00	IhitteUboma	0.00	91,295,000.00	91,295,000.00
	0.00	Ikeduru	0.00	71,170,000.00	71,170,000.00
	0.00	IsialaMbano	0.00	14,794,280.00	14,794,280.00
	0.00	Isu	1,594,999.82	40,150,000.00	38,555,000.18
	70,000.00	Mbaitoli	188,000.00	40,124,217.52	39,936,217.52
	1,000,000.00	NgorOkpala	0.00	80,970,000.00	80,970,000.00
	70,900.00	Njaba	41,400.00	17,330,560.00	17,289,160.00
	0.00	Nkwerre	0.00	19,880,000.00	19,880,000.00
	0.00	Nwangele	0.00	10,049,522.00	10,049,522.00
	4,000.00	Obowo	0.00	15,690,400.00	15,690,400.00
	0.00	Oguta	0.00	4,976,575.00	4,976,575.00
	35,000.00	Ohaji/Egbema	30,000.00	3,690,000.00	3,660,000.00
	0.00	Okigwe	370,000.00	74,000,000.00	73,630,000.00
	0.00	Onuimo	0.00	25,090,746.00	25,090,746.00
	0.00	Orlu	153,000.00	93,881,760.00	93,728,760.00
	0.00	Orsu	0.00	11,913,062.00	11,913,062.00
	0.00	Oru-East	0.00	6,372,000.00	6,372,000.00
	123,000.00	Oru-West	458,000.00	14,815,000.00	14,357,000.00
	924,500.00	Owerri Municipal	1,077,200.00	60,300,000.00	59,222,800.00
	0.00	Owerri North	0.00	135,900,000.00	135,900,000.00
	0.00	Owerri West	0.00	8,000,000.00	8,000,000.00
	3,241,500.00	Total	3,922,599.82	1,222,542,922.52	1,218,620,322.70

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**NOTE 3 (5) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER
2025**

INTERNALLY GENERATED REVENUE (IGR)

RENT ON LOCAL GOVERNMENT PROPERTY

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>	<u>BUDGETED 2025</u>	<u>VARIANCE</u>
3					
	180,000.00	AbohMbaise	3,265,000.00	24,200,500.00	20,935,500.00
	0.00	AhiazuMbaise	-	1,767,500.00	1,767,500.00
	0.00	Ehime Mbano	-	-	-
	0.00	EzinihitteMbaise	-	5,351,243.00	5,351,243.00
	0.00	Ideato North	-	-	-
	0.00	Ideato South	-	1,730,000.00	1,730,000.00
	168,000.00	IhitteUboma	25,000.00	1,670,000.00	1,645,000.00
	0.00	Ikeduru	-	26,400,000.00	26,400,000.00
	0.00	IsialaMbano	-	173,640.00	173,640.00
	0.00	Isu	-	33,221,030.00	33,221,030.00
	851,700.00	Mbaitoli	-	-	-
	0.00	NgorOkpala	20,000.00	5,351,243.00	5,331,243.00
	0.00	Njaba	-	-	-
	0.00	Nkwerre	-	4,059,594.00	4,059,594.00
	0.00	Nwangele	-	-	-
	0.00	Obowo	-	-	-
	0.00	Oguta	-	1,796,000.00	1,796,000.00
	0.00	Ohaji/Egbema	-	2,444,587.00	2,444,587.00
	0.00	Okigwe	-	48,000,000.00	48,000,000.00
	0.00	Onuimo	-	1,500,000.00	1,500,000.00
	0.00	Orlu	-	19,509,864.00	19,509,864.00
	0.00	Orsu	-	16,150,000.00	16,150,000.00
	0.00	Oru-East	-	-	-
	130,000.00	Oru-West	8,170,000.00	700,000.00	(7,470,000.00)
	0.00	Owerri Municipal	-	100,000.00	100,000.00
	0.00	Owerri North	-	-	-
	0.00	Owerri West	-	-	-
	1,329,700.00	Total	11,480,000.00	194,125,201.00	182,645,201.00

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**NOTE 3 (6) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER
2025**

INTERNALLY GENERATED REVENUE (IGR)

MISCELLANEOUS REVENUE

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>	<u>BUDGETED 2025</u>	<u>VARIANCE</u>
3					
	0.00	AbohMbaise	6,000,000.00	90,251,830.00	84,251,830.00
	0.00	AhiazuMbaise	-	850,000.00	850,000.00
	0.00	Ehime Mbano	-	865,000.00	865,000.00
	0.00	EzinihitteMbaise	-	184,600,000.00	184,600,000.00
	561,300.00	Ideato North	-	-	-
	0.00	Ideato South	-	-	-
	0.00	IhitteUboma	-	7,975,500.00	7,975,500.00
	0.00	Ikeduru	-	14,000,000.00	14,000,000.00
	0.00	IsialaMbano	-	5,186,160.00	5,186,160.00
	0.00	Isu			-
	0.00	Mbaitoli	-	-	-
	0.00	NgorOkpala	-	170,600,000.00	170,600,000.00
	0.00	Njaba	-	50,000,000.00	50,000,000.00
	0.00	Nkwerre	-	-	-
	9,627,559.16	Nwangele	2,000,000.00	-	(2,000,000.00)
	0.00	Obowo	-	-	-
	1,000.00	Oguta	10,091,840.00	-	(10,091,840.00)
	4,000,000.00	Ohaji/Egbema	-	-	-
	0.00	Okigwe	-	170,000,000.00	170,000,000.00
	0.00	Onuimo	2,750,000.00	-	(2,750,000.00)
	0.00	Orlu	17,447,041.60	22,998,796.00	5,551,754.40
	0.00	Orsu	-	-	-
	0.00	Oru-East	-	675,000.00	675,000.00
	0.00	Oru-West	-	1,000,000.00	1,000,000.00
	755,441.46	Owerri Municipal	17,798,716.30	638,980.00	(17,159,736.30)
	260,080.00	Owerri North	548,800.00	-	(548,800.00)
	0.00	Owerri West	13,674.91	1,000,000.00	986,325.09
	15,205,380.62	Total	56,650,072.81	720,641,266.00	663,991,193.19

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

NOTE 5 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2025

PERSONNEL COST

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>	<u>BUDGETED 2025</u>	<u>VARIANCE</u>
	1,233,448,708.10	AbohMbaise	1,660,615,979.30	1,446,488,609.00	(400,959,193.10)
	1,057,635,910.81	AhiazuMbaise	1,394,007,899.48	806,243,220.00	(587,764,679.48)
	1,114,646,517.50	Ehime Mbano	1,473,858,736.50	833,380,169.00	(640,478,567.50)
	1,072,543,370.14	EzinihitteMbaise	1,441,103,803.11	709,897,760.00	(731,206,043.11)
	943,058,001.64	Ideato North	1,293,833,263.69	684,772,069.00	(609,061,194.69)
	1,111,229,623.52	Ideato South	1,511,208,050.43	483,003,691.00	(1,028,204,359.43)
	1,223,013,691.07	IhitteUboma	1,605,069,211.44	1,330,551,079.00	(274,518,132.44)
	1,072,092,262.91	Ikeduru	1,446,118,411.68	1,144,327,940.00	(301,790,471.68)
	1,067,954,046.28	IsialaMbano	1,449,742,269.16	773,279,820.00	(676,462,449.16)
	987,376,368.72	Isu	1,338,455,930.73	1,014,829,810.00	(323,626,120.73)
	1,328,294,234.45	Mbaitoli	1,764,681,402.18	1,325,467,846.00	(439,213,556.18)
	1,202,534,088.95	NgorOkpala	1,620,388,692.25	804,257,179.00	(816,131,513.25)
	1,131,564,799.14	Njaba	1,509,660,335.95	947,424,102.00	(562,236,233.95)
	1,030,157,244.88	Nkwerre	1,378,819,005.70	750,904,144.00	(627,914,861.70)
	1,156,405,755.60	Nwangele	1,534,283,571.51	1,311,789,030.00	(222,494,541.51)
	1,097,420,021.99	Obowo	1,458,178,528.98	1738037422.00	279,858,893.02
	1,024,669,710.96	Oguta	1,408,796,117.64	728,200,413.00	(680,595,704.64)
	962,915,654.96	Ohaji/Egbema	1,322,970,540.87	622,552,812.00	(700,417,728.87)
	1,007,571,247.68	Okigwe	1,387,679,965.85	759,189,492.00	(628,490,473.85)
	923,668,666.79	Onuimo	1,262,746,130.76	607,773,531.00	(654,972,599.76)
	1,185,827,105.59	Orlu	1,589,715,587.28	975,122,084.00	(614,593,503.28)
	1,088,291,077.15	Orsu	1,482,521,883.09	836,381,004.00	(646,140,879.09)
	1,122,160,429.40	Oru-East	1,495,483,531.78	770,628,540.00	(724,854,991.78)
	1,090,991,568.54	Oru-West	1,506,025,644.33	374,820,560.00	(1,131,205,084.33)
	1,168,452,086.03	Owerri Municipal	1,556,619,000.45	901,114,200.00	(655,504,800.45)
	1,240,410,979.99	Owerri North	1,628,277,352.45	1,105,756,690.00	(522,520,662.45)
	1,215,103,465.73	Owerri West	1,608,054,614.53	832,695,653.00	(775,358,961.53)
	29,859,436,638.52	Total	40,128,915,461.12	24,618,888,869.00	(15,696,858,414.92)

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**NOTE 6 (A) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER
2025**

OVERHEAD COST

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>	<u>BUDGETED 2025</u>	<u>VARIANCE</u>
6 A					
	676,709,827.43	Aboh Mbaise	448,478,425.64	301,110,868.00	(147,367,557.64)
	663,225,812.55	AhiazuMbaise	272,597,329.90	444,135,500.00	171,538,170.10
	710,500,852.30	Ehime Mbano	486,083,426.29	561,964,000.00	75,880,573.71
	675,398,907.33	EzinihitteMbaise	368,744,979.99	781,000,000.00	412,255,020.01
	647,019,557.55	Ideato North	346,762,589.05	522,644,471.00	175,881,881.95
	690,437,378.80	Ideato South	170,183,491.52	460,088,970.00	289,905,478.48
	683,990,973.55	IhitteUboma	391,655,618.30	1,125,438,675.00	733,783,056.70
	679,872,909.25	Ikeduru	412,932,407.63	572,657,410.00	159,725,002.37
	692,627,205.55	IsialaMbano	320,047,384.75	478,134,990.00	158,087,605.25
	735,758,363.55	Isu	305,452,903.15	675,682,600.00	370,229,696.85
	677,939,616.78	Mbaitoli	310,375,535.86	571,948,500.00	261,572,964.14
	677,028,594.43	NgorOkpala	485,410,011.82	736,100,000.00	250,689,988.18
	679,840,419.55	Njaba	182,162,023.23	541,100,000.00	358,937,976.77
	696,609,987.10	Nkwerre	212,205,408.37	651,840,000.00	439,634,591.63
	696,277,348.70	Nwangele	479,677,305.15	916,825,638.00	437,148,332.85
	680,772,909.25	Obowo	283,732,413.22	48,201,130.00	(235,531,283.22)
	691,647,660.63	Oguta	342,240,960.01	647,210,000.00	304,969,039.99
	737,435,027.19	Ohaji/Egbema	382,028,820.99	141,674,500.00	(240,354,320.99)
	690,549,811.42	Okigwe	136,103,641.23	538,000,000.00	401,896,358.77
	672,013,247.05	Onuimo	284,168,574.37	469,000,000.00	184,831,425.63
	730,995,545.47	Orlu	291,686,262.10	483,350,000.00	191,663,737.90
	670,710,738.93	Orsu	308,924,028.98	810,420,000.00	501,495,971.02
	697,823,978.31	Oru-East	331,657,020.17	498,107,000.00	166,449,979.83
	724,545,276.84	Oru-West	248,163,766.58	697,610,000.00	449,446,233.42
	678,137,550.91	Owerri Municipal	363,597,232.05	277,410,350.00	(86,186,882.05)
	685,176,140.50	Owerri North	402,612,057.16	684,222,000.00	281,609,942.84
	712,940,799.94	Owerri West	430,245,862.07	406,970,070.00	(23,275,792.07)
	18,655,986,440.86	Total	8,997,929,481.58	15,042,846,672.00	6,044,917,190.42

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**NOTE 6 (B) TO THE FINANCIAL STATEMENT FOR THE YEAR
ENDED 31st DECEMBER ,2025**

OVERHEAD COST

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>	<u>BUDGETED 2025</u>	<u>VARIANCE</u>
6 B					
	671,448,627.43	AbohMbaise	472,478,425.64	301,110,868.00	(171,367,557.64)
	678,807,812.55	AhiazuMbaise	259,768,444.30	444,135,500.00	184,367,055.70
	717,791,252.30	Ehime Mbano	339,490,426.29	561,964,000.00	222,473,573.71
	682,237,057.33	EzinihitteMbaise	258,099,088.99	781,000,000.00	522,900,911.01
	645,739,557.55	Ideato North	331,567,589.05	522,644,471.00	191,076,881.95
	687,175,987.80	Ideato South	245,344,384.37	460,088,970.00	214,744,585.63
	676,233,472.22	IhitteUboma	362,812,118.30	1,125,438,675.00	762,626,556.70
	701,872,909.25	Ikeduru	394,973,907.63	572,657,410.00	177,683,502.37
	714,627,205.55	IsialaMbano	295,132,385.15	478,134,990.00	183,002,604.85
	677,389,505.55	Isu	373,614,853.15	675,682,600.00	302,067,746.85
	674,461,678.31	Mbaitoli	300,038,035.86	571,948,500.00	271,910,464.14
	699,720,419.55	NgorOkpala	227,110,830.45	736,100,000.00	508,989,169.55
	689,720,419.55	Njaba	143,121,198.18	541,100,000.00	397,978,801.82
	720,169,987.10	Nkwerre	188,023,581.37	651,840,000.00	463,816,418.63
	710,288,448.70	Nwangele	471,239,445.15	916,825,638.00	445,586,192.85
	700,288,448.70	Obowo	270,801,413.22	48,201,130.00	(222,600,283.22)
	707,917,660.63	Oguta	346,880,860.01	647,210,000.00	300,329,139.99
	730,406,727.19	Ohaji/Egbema	250,370,095.92	141,674,500.00	(108,695,595.92)
	682,279,811.36	Okigwe	160,364,056.91	538,000,000.00	377,635,943.09
	694,013,247.05	Onuimo	298,051,574.70	469,000,000.00	170,948,425.30
	733,165,545.47	Orlu	268,038,762.10	483,350,000.00	215,311,237.90
	684,210,738.93	Orsu	295,399,028.98	810,420,000.00	515,020,971.02
	687,818,680.31	Oru-East	474,853,691.23	498,107,000.00	23,253,308.77
	759,794,847.83	Oru-West	283,348,866.58	697,610,000.00	414,261,133.42
	691,658,346.98	Owerri Municipal	306,081,652.05	277,410,350.00	(28,671,302.05)
	678,899,473.26	Owerri North	318,608,202.16	684,222,000.00	365,613,797.84
	712,995,899.94	Owerri West	429,280,862.07	406,970,070.00	(22,310,792.07)
	18,811,970,403.82	Total	8,364,893,779.81	15,042,846,672.00	6,677,952,892.19

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 7 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2025

SECURITY VOTE

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>	<u>BUDGETED 2025</u>	<u>VARIANCE</u>
7					
	24,000,000.00	Aboh Mbaise	24,000,000.00	0.00	(24,000,000.00)
	22,000,000.00	Ahiazu Mbaise	22,000,000.00	0.00	(22,000,000.00)
	22,000,000.00	Ehime Mbano	24,000,000.00	0.00	(24,000,000.00)
	26,000,000.00	Ezinihitte Mbaise	23,200,000.00	0.00	(23,200,000.00)
	8,000,000.00	Ideato North	20,250,000.00	0.00	(20,250,000.00)
	22,000,000.00	Ideato South	26,250,000.00	0.00	(26,250,000.00)
	20,000,000.00	Ihitte Uboma	34,500,000.00	0.00	(34,500,000.00)
	22,000,000.00	Ikeduru	22,500,000.00	0.00	(22,500,000.00)
	22,000,000.00	Isiala Mbano	22,000,000.00	0.00	(22,000,000.00)
	24,000,000.00	Isu	26,750,000.00	0.00	(26,750,000.00)
	24,000,000.00	Mbaitoli	24,000,000.00	0.00	(24,000,000.00)
	24,000,000.00	Ngor Okpala	24,000,000.00	0.00	(24,000,000.00)
	22,000,000.00	Njaba	22,000,000.00	0.00	(22,000,000.00)
	22,000,000.00	Nkwerre	22,000,000.00	0.00	(22,000,000.00)
	22,000,000.00	Nwangele	26,250,000.00	0.00	(26,250,000.00)
	22,000,000.00	Obowo	24,000,000.00	0.00	(24,000,000.00)
	22,000,000.00	Oguta	29,000,000.00	0.00	(29,000,000.00)
	23,000,000.00	Ohaji/Egbema	24,500,000.00	0.00	(24,500,000.00)
	16,000,000.00	Okigwe	24,000,000.00	0.00	(24,000,000.00)
	22,000,000.00	Onuimo	24,000,000.00	0.00	(24,000,000.00)
	22,000,000.00	Orlu	24,000,000.00	0.00	(24,000,000.00)
	20,000,000.00	Orsu	14,000,000.00	0.00	(14,000,000.00)
	20,000,000.00	Oru-East	27,750,000.00	0.00	(27,750,000.00)
	24,000,000.00	Oru-West	84,200,000.00	0.00	(84,200,000.00)
	22,000,000.00	Owerri Municipal	24,000,000.00	0.00	(24,000,000.00)
	22,000,000.00	Owerri North	23,050,000.00	0.00	(23,050,000.00)
	21,000,000.00	Owerri West	29,000,000.00	0.00	(29,000,000.00)
	582,600,000.00	Total	715,200,000.00	0.00	(715,200,000.00)

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

NOTE 8 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2025

INTEGRATED FARM PROJECT

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>	<u>BUDGETED 2025</u>	<u>VARIANCE</u>
8					
	0.00	AbohMbaise	0.00	0.00	0.00
	0.00	AhiazuMbaise	0.00	0.00	0.00
	0.00	Ehime Mbano	0.00	0.00	0.00
	3,000,000.00	EzinihitteMbaise	0.00	0.00	0.00
	0.00	Ideato North	0.00	0.00	0.00
	0.00	Ideato South	0.00	0.00	0.00
	0.00	IhitteUboma	0.00	0.00	0.00
	0.00	Ikeduru	0.00	0.00	0.00
	0.00	IsialaMbano	0.00	0.00	0.00
	0.00	Isu	0.00	0.00	0.00
	0.00	Mbaitoli	0.00	0.00	0.00
	0.00	NgorOkpala	0.00	0.00	0.00
	0.00	Njaba	0.00	0.00	0.00
	0.00	Nkwerre	0.00	0.00	0.00
	0.00	Nwangele	0.00	0.00	0.00
	0.00	Obowo	0.00	0.00	0.00
	0.00	Oguta	0.00	0.00	0.00
	0.00	Ohaji/Egbema	0.00	0.00	0.00
	0.00	Okigwe	0.00	0.00	0.00
	0.00	Onuimo	0.00	0.00	0.00
	0.00	Orlu	0.00	0.00	0.00
	0.00	Orsu	0.00	0.00	0.00
	0.00	Oru-East	0.00	0.00	0.00
	0.00	Oru-West	0.00	0.00	0.00
	5,275,900.00	Owerri Municipal	0.00	0.00	0.00
	0.00	Owerri North	0.00	0.00	0.00
	0.00	Owerri West	0.00	0.00	0.00
	8,275,900.00	Total	0.00	0.00	0.00

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

NOTE 9 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER ,2025

COVID -19 PALLIATIVE EXPENSES

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>	<u>BUDGETED 2025</u>	<u>VARIANCE</u>
9					
	0.00	AbohMbaise	0.00	0.00	0.00
	0.00	AhiazuMbaise	0.00	0.00	0.00
	0.00	Ehime Mbano	0.00	0.00	0.00
	0.00	EzinihitteMbaise	0.00	0.00	0.00
	0.00	Ideato North	0.00	0.00	0.00
	0.00	Ideato South	0.00	0.00	0.00
	0.00	IhitteUboma	0.00	0.00	0.00
	0.00	Ikeduru	0.00	0.00	0.00
	0.00	IsialaMbano	0.00	0.00	0.00
	0.00	Isu	0.00	0.00	0.00
	0.00	Mbaitoli	0.00	0.00	0.00
	0.00	NgorOkpala	0.00	0.00	0.00
	0.00	Njaba	0.00	0.00	0.00
	0.00	Nkwerre	0.00	0.00	0.00
	2,544,000.00	Nwangele	0.00	0.00	0.00
	0.00	Obowo	0.00	0.00	0.00
	0.00	Oguta	0.00	0.00	0.00
	0.00	Ohaji/Egbema	0.00	0.00	0.00
	0.00	Okigwe	0.00	0.00	0.00
	0.00	Onuimo	0.00	0.00	0.00
	2,410,000.00	Orlu	0.00	0.00	0.00
	0.00	Orsu	0.00	0.00	0.00
	0.00	Oru-East	0.00	0.00	0.00
	0.00	Oru-West	0.00	0.00	0.00
	0.00	Owerri Municipal	0.00	0.00	0.00
	0.00	Owerri North	0.00	0.00	0.00
	1,290,000.00	Owerri West	0.00	0.00	0.00
	6,244,000.00	Total	0.00	0.00	0.00

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 10 (A) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

CAPITAL EXPENDITURE

S/N	ACTUAL 2024	LOCAL GOVT COUNCIL	Administrative Sector	Economic Sector	Law & Justice	Social Services Sector	TOTAL ACTUAL 2025	BUDGETED 2025	VARIANCE
1	2,116,317,491.11	Aboh Mbaise	1,502,493,003.63	939,058,127.27	-	1,314,681,378.18	3,756,232,509.08	4,139,765,599.87	383,533,090.79
2	2,149,903,364.95	Ahiazu Mbaise	1,554,665,857.14	971,666,160.71	-	1,360,332,625.00	3,886,664,642.85	2,551,840,970.00	-1,334,823,672.85
3	2,116,033,311.11	Ehime Mbano	1,462,332,676.18	913,957,922.61	-	1,279,541,091.66	3,655,831,690.45	4,067,800,000.00	411,968,309.55
4	2,082,951,111.11	Ezinihitte Mbaise	1,535,741,614.18	959,838,508.86	-	1,343,773,912.41	3,839,354,035.45	4,093,220,480.00	253,866,444.55
5	2,114,251,111.11	Ideato North	1,539,514,376.18	962,196,485.11	-	1,347,075,079.16	3,848,785,940.45	1,894,000,000.00	-1,954,785,940.45
6	2,157,491,320.11	Ideato South	1,577,222,948.69	985,764,342.93	-	1,380,070,080.11	3,943,057,371.73	3,300,000,297.00	-643,057,074.73
7	2,106,128,523.66	IhiteUboma	1,504,295,056.18	940,184,410.11	-	1,316,258,174.16	3,760,737,640.45	2,958,837,250.00	-801,900,390.45
8	2,123,273,591.24	Ikeduru	1,496,558,181.78	935,348,863.61	-	1,309,488,409.06	3,741,395,454.45	3,611,981,490.00	-129,413,964.45
9	2,119,062,472.11	IsialaMbano	1,520,199,956.18	950,124,972.61	-	1,330,174,961.66	3,800,499,890.45	5,360,385,300.00	1,559,885,409.55
10	2,115,242,261.11	Isu	1,522,683,916.18	951,677,447.61	-	1,332,348,426.66	3,806,709,790.45	3,589,963,570.00	-216,746,220.45
11	2,092,455,738.95	Mbatoli	1,552,609,778.58	970,381,111.61	-	1,358,533,556.26	3,881,524,446.45	2,453,046,888.00	-1,428,477,558.45
12	2,116,201,261.11	NgorOkpala	1,473,267,803.63	920,792,377.27	-	1,289,109,328.18	3,683,169,509.08	2,792,103,156.00	-891,066,353.08
13	2,171,641,885.36	Njaba	1,554,508,802.98	971,568,001.86	-	1,360,195,202.60	3,886,272,007.44	3,828,019,280.00	-58,252,727.44
14	2,074,014,671.11	Nkwerre	1,595,251,630.58	997,032,269.11	-	1,395,845,176.75	3,988,129,076.44	2,883,000,000.00	-1,105,129,076.44
15	2,138,178,790.37	Nwangele	1,474,316,149.38	921,447,593.36	-	1,290,026,630.70	3,685,790,373.44	4,845,988,869.00	1,160,198,495.56
16	2,119,093,611.11	Obovo	1,508,136,336.18	942,585,210.11	-	1,319,619,294.15	3,770,340,840.44	1,584,392,768.00	-2,185,948,072.44
17	2,120,191,111.11	Oguta	1,524,645,876.18	952,903,672.61	-	1,334,065,141.65	3,811,614,690.44	2,902,998,168.00	-908,616,522.44
18	2,118,081,111.11	Ohaji/Egbema	1,492,325,256.18	932,703,285.11	-	1,305,784,599.15	3,730,813,140.44	2,602,726,195.00	-1,128,086,945.44
19	2,097,391,111.11	Okigwe	1,616,681,725.05	1,010,426,078.16	-	1,414,596,509.42	4,041,704,312.62	4,081,230,000.00	39,525,687.38

*Report of the Auditor General for Local Governments on the 2025 Consolidated Financial Statements of
Imo State Local Government Councils*

20	2,177,577,111.11	Onuimo	1,525,298,116.18	953,311,322.61	-	1,334,635,851.65	3,813,245,290.44	3,974,062,422.00	160,817,131.56
21	2,122,501,111.11	Orlu	1,543,689,476.18	964,805,922.61	-	1,350,728,291.65	3,859,223,690.44	4,131,000,000.00	271,776,309.56
22	2,102,251,111.11	Orsu	1,523,194,420.18	951,996,512.61	-	1,332,795,117.65	3,807,986,050.44	2,997,000,961.00	-810,985,089.44
23	2,154,875,182.31	Oru-East	1,510,237,076.18	943,898,172.61	-	1,321,457,441.65	3,775,592,690.44	3,308,552,720.00	-467,039,970.44
24	2,098,929,843.99	Oru-West	1,524,356,771.78	952,722,982.36	-	1,333,812,175.30	3,810,891,929.44	2,924,869,860.00	-886,022,069.44
25	2,124,405,757.19	Owerri Municipal	1,535,679,124.18	959,799,452.61	-	1,343,719,233.65	3,839,197,810.44	1,223,000,000.00	-2,616,197,810.44
26	2,089,484,443.88	Owerri North	1,518,301,585.15	948,938,490.72	-	1,328,513,887.00	3,795,753,962.87	5,565,000,000.00	1,769,246,037.13
27	2,134,342,111.12	Owerri West	1,477,712,396.18	923,570,247.61	-	1,292,998,346.65	3,694,280,990.44	913,603,341.00	-2,780,677,649.44
	57,252,270,520.78	Total	41,165,919,911.02	25,728,699,944.39	-	36,020,179,922.14	102,914,799,777.55	88,578,389,583.87	-14,336,410,193.68

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 10 (B) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2025

CAPITAL EXPENDITURE

S/N	ACTUAL 2024	LOCAL GOVT COUNCIL	Adminstrative Sector	Economic Sector	Law & Justice	Social Services Sector	TOTAL ACTUAL 2025	BUDGETED 2025	VARIANCE
1	2,075,689,141.11	Aboh Mbaise	1,488,664,603.63	930,415,377.27	-	1,302,581,528.18	3,721,661,509.08	4,139,765,598.87	418,104,089.79
2	2,129,815,364.95	AhiazuMbaise	1,551,844,211.38	969,902,632.11	-	1,357,863,684.96	3,879,610,528.45	2,551,840,970.00	-1,327,769,558.45
3	2,115,046,111.11	Ehime Mbano	1,486,930,676.18	929,331,672.61	-	1,301,064,341.66	3,717,326,690.45	4,067,800,000.00	350,473,309.55
4	2,018,765,511.11	EzinihitteMbaise	1,508,107,631.63	942,567,269.77	-	1,319,594,177.68	3,770,269,079.08	4,093,220,480.00	322,951,400.92
5	2,109,251,111.11	Ideato North	1,522,640,456.18	951,650,285.11	-	1,332,310,399.16	3,806,601,140.45	1,894,000,000.00	-1,912,601,140.45
6	2,019,751,111.11	Ideato South	1,575,763,536.18	984,852,210.11	-	1,378,793,094.16	3,939,408,840.45	3,300,000,297.00	-639,408,543.45
7	2,066,982,901.85	IhitteUboma	1,464,745,076.18	915,465,672.61	-	1,281,651,941.66	3,661,862,690.45	2,958,837,250.00	-703,025,440.45
8	2,123,273,591.24	Ikeduru	1,496,022,836.18	935,014,272.61	-	1,309,019,981.66	3,740,057,090.45	3,611,981,490.00	-128,075,600.45
9	2,118,585,158.26	IsialaMbano	1,479,999,956.02	924,999,972.51	-	1,294,999,961.52	3,699,999,890.05	5,360,385,300.00	1,660,385,409.95
10	2,015,751,111.11	Isu	1,552,627,276.18	970,392,047.61	-	1,358,548,866.66	3,881,568,190.45	3,589,963,570.00	-291,604,620.45
11	2,060,627,711.11	Mbaitoli	1,518,697,458.58	949,185,911.61	-	1,328,860,276.26	3,796,743,646.45	2,453,046,888.00	-1,343,696,758.45
12	2,116,201,261.11	NgorOkpala	1,537,437,476.18	960,898,422.61	-	1,345,257,791.66	3,843,593,690.45	2,792,103,156.00	-1,051,490,534.45
13	2,022,801,485.56	Njaba	1,449,130,802.98	905,706,751.86	-	1,267,989,452.60	3,622,827,007.44	3,828,019,280.00	205,192,272.56
14	2,093,150,171.11	Nkwere	1,555,448,030.58	972,155,019.11	-	1,361,017,026.75	3,888,620,076.44	2,883,000,000.00	-1,005,620,076.44
15	2,126,651,511.10	Nwangele	1,460,982,149.38	913,113,843.36	-	1,278,359,380.70	3,652,455,373.44	4,845,988,869.00	1,193,533,495.56
16	2,032,552,611.11	Obowo	1,528,700,336.18	955,437,710.11	-	1,337,612,794.15	3,821,750,840.44	1,584,392,768.00	-2,237,358,072.44
17	2,120,191,111.11	Oguta	1,524,645,876.18	952,903,672.61	-	1,334,065,141.65	3,811,614,690.44	2,902,998,168.00	-908,616,522.44
18	2,110,671,111.11	Ohaji/Egbema	1,476,038,276.18	922,523,922.61	-	1,291,533,491.65	3,690,095,690.44	2,602,726,195.00	-1,087,369,495.44
19	2,015,751,111.11	Okigwe	1,528,856,276.18	955,535,172.61	-	1,337,749,241.65	3,822,140,690.44	4,081,230,000.00	259,089,309.56
20	2,177,577,111.11	Onuimo	1,525,298,116.18	953,311,322.61	-	1,334,635,851.65	3,813,245,290.44	3,974,062,422.00	160,817,131.56
21	2,122,501,111.11	Orlu	1,541,209,476.18	963,255,922.61	-	1,348,558,291.65	3,853,023,690.44	4,131,000,000.00	277,976,309.56

22	2,102,251,111.11	Orsu	1,523,194,420.18	951,996,512.61	-	1,332,795,117.65	3,807,986,050.44	2,997,000,961.00	-810,985,089.44
23	2,093,928,551.11	Oru-East	1,515,887,076.18	947,429,422.61	-	1,326,401,191.65	3,789,717,690.44	3,308,552,720.00	-481,164,970.44
24	2,028,801,111.12	Oru-West	1,549,725,371.78	968,578,357.36	-	1,356,009,700.30	3,874,313,429.44	2,924,869,860.00	-949,443,569.44
25	2,111,813,011.12	Owerri Municipal	1,421,054,276.18	888,158,922.61	-	1,243,422,491.65	3,552,635,690.44	1,223,000,000.00	-2,329,635,690.44
26	2,030,156,111.12	Owerri North	1,423,859,876.18	889,912,422.61	-	1,245,877,391.65	3,559,649,690.44	5,565,000,000.00	2,005,350,309.56
27	2,130,166,311.12	Owerri West	1,477,712,396.18	923,570,247.61	-	1,292,998,346.65	3,694,280,990.44	913,603,341.00	-2,780,677,649.44
	56,288,703,626.31	Total	40,685,223,951.14	25,428,264,969.47	-	35,599,570,957.25	101,713,059,877.86	88,578,389,583.87	13,134,670,293.99

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**NOTE 11 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER,
2025**

CASH BALANCES

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>NOTE</u>	<u>ACTUAL 2025</u>
11				
	219,355.00	AbohMbaise		10,640,355.00
	36,500.00	AhiazuMbaise		452,400.00
	25,720,950.00	Ehime Mbano		418,500.00
	90,305,680.00	EzinihitteMbaise		2,341.63
	65,188,132.76	Ideato North		29,950,000.00
	4,887,407.18	Ideato South		4,753,607.18
	1,713,600.00	IhitteUboma		8,885,560.00
	230,000.00	Ikeduru		15,230,950.00
	270,400.00	IsialaMbano		42,761,600.00
	428,000.00	Isu		492,400.00
	96,250.00	Mbaitoli		25,086,735.00
	10,055,250.00	NgorOkpala		7,176,750.00
	22,400.00	Njaba		49,674,700.00
	42,006,730.25	Nkwerre		1,454,616.25
	8,353,735.81	Nwangele		1,071,700.00
	223,849.75	Obowo		1,503,899.85
	13,900.67	Oguta		4,630,150.67
	12,718.97	Ohaji/Egbema		478,210.30
	2,220,105.00	Okigwe		5,947,221.75
	103,245.00	Onuimo		23,908,825.00
	26,000.00	Orlu		11,900.00
	80,315,500.00	Orsu		78,283,948.44
	1,836,312.80	Oru-East		3,620,177.13
	59,555.00	Oru-West		50,252,812.14
	3,332,865.53	Owerri Municipal		3,660,065.53
	10,143,980.75	Owerri North		15,636,375.75
	136,191.36	Owerri West		639,091.36
	347,958,615.83	Total		386,624,892.98

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**NOTE 12 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER
2025**

BANK BALANCES

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>NOTE</u>	<u>ACTUAL 2025</u>
12				
	62,643,022.73	AbohMbaise		2,941,176.93
	53,861,442.05	AhiazuMbaise		13,311,547.22
	4,919,450.18	Ehime Mbano		5,378,722.36
	26,663,202.39	EzinihitteMbaise		26,088,713.44
	41,099,768.68	Ideato North		12,475,112.06
	11,353,617.88	Ideato South		12,552,943.83
	66,915,694.78	IhitteUboma		17,794,564.15
	74,842,839.21	Ikeduru		24,694,116.05
	41,178,665.12	IsialaMbano		1,306,578.84
	5,694,666.91	Isu		8,330,661.43
	106,061,730.12	Mbaitoli		17,129,720.80
	53,690,096.74	NgorOkpala		4,987,764.76
	1,488,409.97	Njaba		1,803,993.26
	50,276,447.86	Nkwerre		10,917,942.95
	21,844,954.98	Nwangele		3,570,007.90
	52,877,624.17	Obowo		112,872,909.31
	46,265,040.11	Oguta		7,235,768.56
	16,627,750.71	Ohaji/Egbema		18,059,986.85
	72,780,659.52	Okigwe		7,219,377.82
	5,933,539.33	Onuimo		3,258,482.29
	2,517,954.89	Orlu		2,146,732.84
	3,521,031.32	Orsu		12,543,192.36
	12,936,509.98	Oru-East		17,005,123.94
	43,556,964.58	Oru-West		5,651,996.32
	69,830,688.62	Owerri Municipal		5,577,651.33
	99,383,367.00	Owerri North		21,752,540.87
	13,322,976.76	Owerri West		10,408,054.06
	1,062,088,116.59	Total		387,015,382.53

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**NOTE 13 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER
2025**

SALARY ADVANCE

<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>SALARY ADVANCE</u>	<u>DEBTORS</u>	<u>LOANS</u>	<u>TOTAL 2025</u>
625,348.78	AbohMbaise	625,348.78	0.00	0.00	625,348.78
4,896,333.60	AhiazuMbaise	4,896,333.60	0.00	0.00	4,896,333.60
0.00	Ehime Mbano	0.00	0.00	0.00	0.00
1,598,626.01	EzinihitteMbaise	1,598,626.01	0.00	0.00	1,598,626.01
0.00	Ideato North	0.00	0.00	0.00	0.00
0.00	Ideato South	0.00	0.00	0.00	0.00
0.00	IhitteUboma	0.00	0.00	0.00	0.00
1,365,858.90	Ikeduru	1,365,858.90	0.00	0.00	1,365,858.90
5,029,727.34	IsialaMbano	5,029,727.34	0.00	0.00	5,029,727.34
0.00	Isu	0.00	0.00	0.00	0.00
4,944,970.81	Mbaitoli	4,944,970.81	0.00	0.00	4,944,970.81
0.00	NgorOkpala	0.00	0.00	0.00	0.00
0.00	Njaba	0.00	0.00	0.00	0.00
171,091.30	Nkwerre	171,091.30	0.00	0.00	171,091.30
	Nwangele		0.00	0.00	
2,076,437.18	Obowo	2,076,437.18	0.00	0.00	2,076,437.18
0.00	Oguta	0.00	0.00	0.00	0.00
2,357,544.65	Ohaji/Egbema	2,357,544.65	0.00	0.00	2,357,544.65
0.00	Okigwe	0.00	0.00	0.00	0.00
0.00	Onuimo	0.00	0.00	0.00	0.00
0.00	Orlu	0.00	0.00	0.00	0.00
0.00	Orsu	0.00	0.00	0.00	0.00
0.00	Oru-East	0.00	0.00	0.00	0.00
0.00	Oru-West	0.00	0.00	0.00	0.00
0.00	Owerri Municipal	0.00	0.00	0.00	0.00
0.00	Owerri North	0.00	0.00	0.00	0.00
277,800.00	Owerri West	277,800.00	0.00	0.00	277,800.00
23,343,738.57	Total	23,343,738.57	0.00	0.00	23,343,738.57

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**NOTE 14 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER
2025**

IMPREST / OFFICE RUNNING COST

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>		<u>ACTUAL 2025</u>
			<u>NOTE</u>	
14	74,524,700.00	AbohMbaise		96,414,700.00
	69,365,000.00	AhiazuMbaise		77,450,000.00
	51,632,000.00	Ehime Mbano		66,022,000.00
	132,848,561.93	EzinihitteMbaise		169,416,561.93
	105,487,000.00	Ideato North		131,737,000.00
	80,406,850.19	Ideato South		86,661,850.00
	96,230,000.00	IhitteUboma		127,195,000.00
	92,569,000.00	Ikeduru		103,344,000.00
	51,270,330.42	IsialaMbano		81,260,330.42
	69,187,000.00	Isu		71,567,000.00
	73,898,650.00	Mbaitoli		104,498,650.00
	32,965,000.00	NgorOkpala		57,865,000.00
	66,803,600.00	Njaba		97,483,600.00
	49,667,911.00	Nkwerre		60,347,911.00
	101,321,930.00	Nwangele		123,506,930.00
	56,109,000.00	Obowo		77,934,000.00
	94,831,000.00	Oguta		118,891,000.00
	95,062,774.93	Ohaji/Egbema		124,613,500.00
	37,980,000.00	Okigwe		52,095,000.00
	68,105,000.00	Onuimo		81,130,000.00
	78,743,959.00	Orlu		110,503,959.00
	75,769,000.00	Orsu		103,294,000.00
	42,145,750.00	Oru-East		44,390,750.00
	60,877,026.54	Oru-West		88,207,026.54
	103,448,000.00	Owerri Municipal		120,313,000.00
	55,070,000.00	Owerri North		52,020,000.00
	49,129,440.00	Owerri West		76,904,440.00
	1,965,448,484.01	Total		2,505,067,208.89

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 15 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2025

SERVICE ADVANCES

	TOTAL 2024	LOCAL GOVT COUNCIL	INTEGRATED FARM PROJECTS	Constituency Projects	PERSONAL ADVANCE	ROAD GRADING	CHAPEL PROJECTS	CONSTRUCTION & RENOVATION OF BUILDING/MARKETS	OTHERS	TOTAL 2025
1	435,697,901.96	AbohMbaise	0.00		281,000,849.96	124,663,700.00	1,444,820.00	2,013,600.00	39,255,932.00	448,378,901.96
2	370,780,474.67	AhiazuMbaise	1,059,000.00		327,321,474.67	44,190,000.00	0.00	17,420,000.00	14,588,000.00	404,578,474.67
3	427,391,880.35	Ehime Mbano	0.00		287,144,459.35	179,810,421.00	8,500,000.00	24,790,000.00	21,855,000.00	522,099,880.35
4	501,961,356.65	EzinihitteMbaise	4,177,650.00		490,235,126.02	88,054,750.00	5,620,000.00	42,967,120.00	37,269,558.00	668,324,204.02
5	512,652,085.95	Ideato North	1,857,200.00		361,763,398.06	126,087,287.89	13,950,000.00	8,551,000.00	51,823,000.00	564,031,885.95
6	583,661,276.87	Ideato South	140,000.00		286,046,608.87	94,867,687.00	4,850,000.00	60,592,815.00	85,646,804.34	532,143,915.21
7	663,709,160.39	IhitteUboma	2,568,000.00		410,715,814.25	170,494,571.00	32,900,000.00	93,544,350.00	84,739,867.23	794,962,602.48
8	568,971,662.82	Ikeduru	1,745,500.00		559,339,662.82	29,788,364.00	0.00	6,620,000.00	2,500,000.00	599,993,526.82
9	449,449,135.26	IsialaMbano	0.00		309,444,435.26	224,779,700.00	0.00	0.00	32,650,000.00	566,874,135.26
10	556,493,644.81	Isu	1,419,350.00		216,416,794.81	155,982,750.00	16,850,000.00	41,424,400.00	5,750,000.00	437,843,294.81
11	570,430,052.10	Mbaitoli	0.00		526,925,427.01	58,310,000.00	0.00	73,712,925.00	0.00	658,948,352.01
12	579,352,889.75	NgorOkpala	400,000.00		612,072,509.75	60,317,350.00	0.00	2,938,038.00	600,000.00	676,327,889.75
13	817,591,652.18	Niaba	405,000.00		495,693,041.79	219,919,710.59	0.00	133,952,000.00	261,427,899.80	1,111,397,652.18
14	427,554,228.18	Nkwerre	0.00		293,104,731.18	189,675,457.00	15,849,000.00	52,832,890.00	11,103,000.00	562,565,078.18
15	349,863,781.26	Nwangele	6,776,671.53		286,801,290.46	71,798,679.27	12,800,000.00	17,105,000.00	420,000.00	395,701,641.26
16	572,721,438.18	Obowo	0.00		458,303,438.18	62,735,000.00	0.00	0.00	15,379,000.00	536,417,438.18
17	596,958,900.19	Oguta	74,760.00		457,010,370.34	115,273,769.85	16,000,000.00	0.00	8,900,000.00	597,258,900.19
18	715,332,565.57	Ohaji/EGBE/MA	4,459,700.00		647,105,150.57	127,749,000.00	0.00	72,827,450.00	30,516,715.00	882,658,015.57
19	461,777,366.38	Okigwe	0.00		306,515,746.38	72,306,826.50	10,828,000.00	138,950,000.00	138,365,000.00	666,965,572.88
20	362,415,989.51	Onuimo	5,776,671.53		288,223,067.98	52,708,250.00	12,800,000.00	0.00	0.00	359,507,989.51
21	472,909,158.55	Orlu	4,150,000.00		258,162,990.55	81,871,140.00	12,850,000.00	137,962,528.00	0.00	494,996,658.55
22	424,498,624.81	Orsu	8,847,250.00		130,669,550.81	228,785,000.00	10,550,000.00	20,000,000.00	25,646,824.00	424,498,624.81
23	620,637,248.16	Oru-East	40,048,000.00		176,436,637.10	217,604,065.00	0.00	54,731,845.00	0.00	488,820,547.10
24	344,495,953.50	Oru-West	6,909,100.00		244,837,607.30	0.00	10,901,311.86	27,281,812.00	12,829,426.34	302,759,257.50
25	620,215,225.37	Owerri Municipal	0.00	33,000,000.00	568,179,615.37	71,984,800.00	373,040.00	50,255,250.00	247,635,220.00	971,427,925.37
26	649,466,647.00	Owerri North	310,000.00	0.00	733,525,974.43	86,035,000.00	0.00	15,403,800.00	160,400,000.00	995,674,774.43
27	459,597,293.49	Owerri West	3,100,000.00		399,136,293.49	15,000,000.00	0.00	19,033,000.00	25,518,000.00	461,787,293.49
	14,116,587,563.91	Total	94,223,853.06	33,000,000.00	10,412,132,066.76	2,970,793,279.10	187,066,171.86	1,114,909,823.00	1,314,819,246.71	16,126,944,440.49

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS
NOTE 16 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025
UNREMITTED DEDUCTIONS

ACTUAL FIGURES FOR THE YEAR ENDED 31 ST DECEMBER 2025											
	ACTUAL 2024	LOCAL GOVT COUNCIL	PAYE	VAT	WHT	SUNDRY UNION & NULGE	EDUCATI ON RATE	Motorcycle loan /DEV. LEVY	IMO FOUND. & CAP RATE	RETENTIO N FEE	TOTAL
	13,886,923.21	AbohMbaise	8,076,991.42	1,895,147.82	1,562,988.52	2,351,795.45	0	-	-	-	13,886,923.21
	19,138,251.19	AhiazuMbaise	5,524,106.67	4,630,152.32	4,206,275.55	4,072,491.64	705,225.01	-	-	-	19,138,251.19
	1,499,257.56	Ehime Mbano	-		1,499,257.56	-	0	-	-	-	1,499,257.56
	47,841,058.50	EzinihitteMbaise	29,471,786.46	7,148,047.06	7,148,047.06	5,087,019.00	48,200.00	(1,062,041.08)	-	-	47,841,058.50
	19,655,657.38	Ideato North	5,680,555.33	7,260,482.37	5,116,510.37	1,503,509.31	300	-	-	94,300.00	19,655,657.38
	36,589,086.94	Ideato South	18,999,495.70	7,374,304.38	2,242,032.65	7,396,454.13	502,000.08	-	-	74,800.00	36,589,086.94
	37,482,889.21	IhitteUboma	23,362,000.48	4,071,080.35	3,992,234.53	5,971,073.85	0	-	86,500.00	-	37,482,889.21
	20,692,392.40	Ikeduru	11,242,331.68	9,179,707.17	2,836,707.17	-2,566,353.62	0	-	-	-	20,692,392.40
	23,692,427.62	IsialaMbano	2,925,549.27	7,824,078.84	8,290,917.43	4,651,882.08	0	0	.000	0	23,692,427.62
	37,170,387.10	Isu	22,335,107.51		8,671,725.92	6,163,553.67	0	-	-	-	37,170,387.10
	74,950,324.43	Mbaitoli	32,072,152.50	19,305,352.56	19,305,352.55	2,921,547.74	398,919.31		946,999.77	-	74,950,324.43
	36,985,508.89	NgorOkpala	15,010,967.27	8,530,405.68	5,071,445.43	6,822,407.51	0	-	-	1,550,283.00	36,985,508.89
	61,557,056.69	Njaba	43,131,663.98	4,545,629.65	4,385,018.16	9,486,694.90	8,050.00	-	-	-	61,557,056.69
	6,844,056.13	Nkwerre	8,125,525.23	2,280,333.65	2,398,985.39	-5,960,788.14	0	-	-	-	6,844,056.13

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38,540,268.29	Nwangele	29,859,360.30	2,860,496.17	352,492,624	2,295,485.58	0		-		38,540,268.29
1,113,995.38	Obowo	0	0	1,113,995.38		0		-		1,113,995.38
22,894,546.28	Oguta	7,649,956.42	1,262,119.66	134,994,233.8	483,046.40	0		-		22,894,546.28
47,321,449.48	Ohaji/Egbema	23,151,608.03	7,690,632.03	9142.27	15,762,593.59	707,473.56		-		47,321,449.48
15,200,446.94	Okigwe	9,654,070.72	1,350,000.00		4,196,376.22	0		-		15,200,446.94
36,214,028.62	Onuimo	32,648,938.83	3,456,000.00		109,089.79	0		-		36,214,028.62
27,967,632.38	Orlu	14,408,626.69	2,076,299.63	603,634,422	5,446,361.84	0	-	-		27,967,632.38
59,637,912.41	Orsu	36,242,922.63	357,250.00	357,250.00	947,790.88	21,732,698.90		-		59,637,912.41
14,502,669.03	Otu-East	6,988,044.00	2,812,602.38	281,260,238	1,889,420.27	0	-	-		14,502,669.03
9,423,520.40	Otu-West	4,250,760.81	5,518,612.52	676,530,863	-7,111,161.56	0	-	-		9,423,520.40
6,959,334.39	Owerri Municipal	880,894.92	736510.41	491,007.00	714,460.00	4,136,462.06		-		6,959,334.39
15,570,268.55	Owerri North	6,023,739.06	1,080,483.91	6,651,076.93	1,711,788.65	0	-	-	103,180.00	15,570,268.55
93,401,170.28	Owerri West	52,363,489.95	7,220,774.00	7,623,480.37	25,966,314.31	172,407.65	54,700.00	-		93,401,170.28
826,732,519.68	TOTAL	450,080,645.86	120,466,502.56	125,612,059.51	100,312,853.49	28,411,736.57	(1,007,341.08)	1,033,499.77	1,822,563.00	826,732,519.68

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS
NOTE 17 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

		DEPOSITS									
		ACTUAL 2025									
	ACTUAL 2024	LOCAL GOVT COUNCIL	INDIVIDUAL & ORGANISATIONS	RETENTION FEES	UNCLAIMED SALARY & ALLOWANCES	NULGE/PTF BICYCLE/ MOTORCYCLE REFUNDS	NHF DEDUCTION	RETAINERS	NULGE MULTI POPOSE LOAN	OTHERS/UNDRY DEDUCTIONS	TOTAL 2025
17											
	863,726.35	AbohMbaise	-	-	863,726.35	-	-	-	-	-	863,726.35
	20,822,975.58	AhiazuMbaise	8,727,087.85	-	12,095,087.73	800.00	-	-	-	-	20,822,975.58
	4,405,253.89	Ehime Mbano		-		-	-	-	-	4,405,253.89	4,405,253.89
	13,801,654.02	EzinihitteMbaise	1,484,594.09	70,254.40	12,246,805.53	-	-	-	-	-	13,801,654.02
	3,354,623.85	Ideato North	10,115.00	329,588.25	2,879,187.23	122,868.37	12,865.00	-	-	-	3,354,623.85
	45,428,800.42	Ideato South	29,173,307.55		15,087,399.86	104,290.25	223,977.53	-	-	839,825.23	45,428,800.42
	9,641,114.33	IhitteUboma	971,440.29	0.00	8,669,674.04	0.00		-	-	0.00	9,641,114.33
	1,061,506.20	Ikeduru	220,011.19	-	841,495.01	-	-	-	-	-	1,061,506.20
	12,019,343.20	IsialaMbano	-	-	-	-	-	-	-	12,019,343.20	12,019,343.20
	620,956.15	Isu	31,883.00	-	589,073.15	-	-	-	-	-	620,956.15
	6,964,133.60	Mbaitoli	6,964,133.60	-	-	-	-	-	-	-	6,964,133.60
	36,350,111.17	NgorOkpala	16,651,695.04	-	19,698,416.13	-	-	-	-	-	36,350,111.17
	10,352,800.00	Njaba	2,074,028.82	3,719.60	8,170,551.58	28,000.00	-	76,500.00	-	-	10,352,800.00
	8,757,119.27	Nkwere	-	-	7,544,117.86	631,584.04	581,417.37	-	-	-	8,757,119.27
	290,756.40	Nwangele	-	-	290,756.40	-	-	-	-	-	290,756.40
	319,214.80	Obowo	0.0	-	-	-	-	-	-	319,214.80	319,214.80
	3,569,672.35	Oguta	-	-	2,736,569.09	-	-	-	833,103.26	-	3,569,672.35
	2,640,743.80	Ohaji/Egbema	292,898.20	-	1,441,615.60	906,230.00	-	-	-	-	2,640,743.80

*Report of the Auditor General for Local Governments on the 2025 Consolidated Financial Statements of
Imo State Local Government Councils*

	290,756.40	Okigwe	-	-	-	-	-	-	-	-	-	290,756.40	290,756.40
	98,932,397.10	Onuimo	-	-	-	-	-	-	-	-	-	98,932,397.10	98,932,397.10
	45,866,107.02	Orlu	1,551,042.87	-	44,253,564.15	-	-	-	-	-	-	61,500.00	45,866,107.02
	12,342,769.96	Orsu	12,342,769.96	-	-	-	-	-	-	-	-	-	12,342,769.96
	-	Oru-East	-	-	-	-	-	-	-	-	-	-	-
	3,044,100.32	Oru-West	2,160,442.48	-	883,657.84	-	-	-	-	-	-	-	3,044,100.32
	4,702,573.42	Owerri Municipal	772,724.00	-	3,792,608.31	-	-	137,241.11	-	-	-	-	4,702,573.42
	39,421,056.10	Owerri North	3,439,903.54	-	35,981,152.56	-	-	-	-	-	-	-	39,421,056.10
	15,701,615.72	Owerri West	3,100,000.00	-	12,582,951.72	-	-	18,664.00	-	-	-	-	15,701,615.72
	401,565,881.42	Total	89,968,077.48	403,562.25	190,009,504.04	1,812,436.66	955,501.01	76,500.00	833,103.26	116,868,290.62	401,565,881.42		

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**NOTE 18 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER
2025**

INTANGIBLE / OTHER ASSETS

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>		<u>ACTUAL 2025</u>
			<u>NOTE</u>	
18	420,862,578.74	AbohMbaise		489,650,902.77
	112,782,801.13	AhiazuMbaise		-59,900,198.60
	206,159,323.10	Ehime Mbano		323,047,223.91
	781,982,461.62	EzinihitteMbaise		1,061,701,117.05
	944,199,264.67	Ideato North		1,098,981,841.00
	(68,679,554.68)	Ideato South		-207,793,966.27
	1,547,044,940.83	IhitteUboma		2,033,095,981.38
	1,481,937,454.80	Ikeduru		1,710,954,917.52
	326,642,203.11	IsialaMbano		534,362,914.10
	303,551,970.74	Isu		148,625,793.28
	823,529,826.64	Mbaitoli		1,001,680,150.87
	882,944,806.98	NgorOkpala		958,572,900.98
	1,559,113,310.50	Njaba		2,370,936,391.81
	557,777,943.97	Nkwerre		555,213,331.81
	241,232,894.86	Nwangele		319,996,775.89
	1,077,099,373.84	Obowo		1,230,920,007.74
	1,906,851,635.16	Oguta		2,042,988,545.51
	2,001,355,843.73	Ohaji/Egbema		2,535,665,217.38
	72,699,853.46	Okigwe		213,495,132.13
	35,797,073.48	Onuimo		-198,589,345.88
	198,608,008.30	Orlu		125,609,828.85
	156,020,864.30	Orsu		140,873,897.10
	948,626,763.24	Oru-East		944,443,001.94
	37,227,076.95	Oru-West		-156,482,880.71
	1,536,438,769.54	Owerri Municipal		2,319,319,813.52
	1,139,861,908.64	Owerri North		1,856,504,584.60
	42,790,458.07	Owerri West		35,623,360.54
	19,274,459,855.72	Total		23,429,497,240.22

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**NOTE 19 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER
2025**

LGC JOINT PROJECTS

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>		<u>ACTUAL 2025</u>
			<u>NOTE</u>	
19	2,005,040,000.00	AbohMbaise		3,246,200,000.00
	2,005,040,000.00	AhiazuMbaise		3,246,200,000.00
	2,005,040,000.00	Ehime Mbano		3,246,200,000.00
	2,005,040,000.00	EzinihitteMbaise		3,246,200,000.00
	2,005,040,000.00	Ideato North		3,246,200,000.00
	2,005,040,000.00	Ideato South		3,246,200,000.00
	2,005,040,000.00	IhitteUboma		3,246,200,000.00
	2,005,040,000.00	Ikeduru		3,246,200,000.00
	2,005,040,000.00	IsialaMbano		3,246,200,000.00
	2,005,040,000.00	Isu		3,246,200,000.00
	2,005,040,000.00	Mbaitoli		3,246,200,000.00
	2,005,040,000.00	NgorOkpala		3,246,200,000.00
	2,005,040,000.00	Njaba		3,246,200,000.00
	2,005,040,000.00	Nkwerre		3,246,200,000.00
	2,005,040,000.00	Nwangele		3,246,200,000.00
	2,005,040,000.00	Obowo		3,246,200,000.00
	2,005,040,000.00	Oguta		3,246,200,000.00
	2,005,040,000.00	Ohaji/Egbema		3,246,200,000.00
	2,005,040,000.00	Okigwe		3,246,200,000.00
	2,005,040,000.00	Onuimo		3,246,200,000.00
	2,005,040,000.00	Orlu		3,246,200,000.00
	2,005,040,000.00	Orsu		3,246,200,000.00
	2,005,040,000.00	Oru-East		3,246,200,000.00
	2,005,040,000.00	Oru-West		3,246,200,000.00
	2,005,040,000.00	Owerri Municipal		3,246,200,000.00
	2,005,040,000.00	Owerri North		3,246,200,000.00
	2,005,040,000.00	Owerri West		3,246,200,000.00
	54,136,080,000.00	Total		87,647,400,000.00

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**NOTE 20 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER
2025**

INTERNAL LOANS FROM OTHER FUNDS

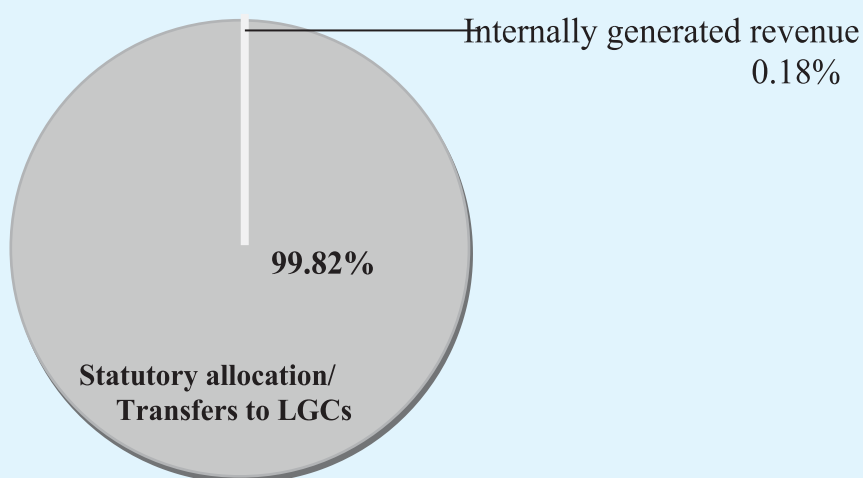
S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>		<u>ACTUAL 2025</u>
			<u>NOTE</u>	
20	416,266,591.53	AbohMbaise		294,751,246.00
	416,266,591.53	AhiazuMbaise		294,751,246.00
	416,266,591.53	Ehime Mbano		294,751,246.00
	416,266,591.53	EzinihitteMbaise		294,751,246.00
	416,266,591.53	Ideato North		294,751,246.00
	416,266,591.53	Ideato South		294,751,246.00
	416,266,591.53	IhitteUboma		294,751,246.00
	416,266,591.53	Ikeduru		294,751,246.00
	416,266,591.53	IsialaMbano		294,751,246.00
	416,266,591.53	Isu		294,751,246.00
	416,266,591.53	Mbaitoli		294,751,246.00
	416,266,591.53	NgorOkpala		294,751,246.00
	416,266,591.53	Njaba		294,751,246.00
	416,266,591.53	Nkwerre		294,751,246.00
	416,266,591.53	Nwangele		294,751,246.00
	416,266,591.53	Obowo		294,751,246.00
	416,266,591.53	Oguta		294,751,246.00
	416,266,591.53	Ohaji/Egbema		294,751,246.00
	416,266,591.53	Okigwe		294,751,246.00
	416,266,591.53	Onuimo		294,751,246.00
	416,266,591.53	Orlu		294,751,246.00
	416,266,591.53	Orsu		294,751,246.00
	416,266,591.53	Oru-East		294,751,246.00
	416,266,591.53	Oru-West		294,751,246.00
	416,266,591.53	Owerri Municipal		294,751,246.00
	416,266,591.53	Owerri North		294,751,246.00
	416,266,591.53	Owerri West		294,751,246.00
	11,239,197,971.31	Total		7,958,283,642.00

SUPPLEMENTARY NOTES ON THE CONSOLIDATED FINANCIAL REPORTS AS AT 31ST DECEMBER, 2025

1. REVENUE ANALYSIS

1.1 HIGHLIGHTS OF REVENUE SOURCES TO LOCAL GOVERNMENT COUNCILS

Inflow Description	Amount ₦	Percentage
Statutory Allocation/ Transfers to LGCs	151,845,754,060.66	99.82%
10% Share of State IGR	0.00	0.0
Internally Generated Revenue	274,684,202.68	0.18%
Other Revenue Sources	<u>0.00</u>	
Grand Total	152,120,438,263.34	100%



1.2

SUMMARY OF ALLOCATION FROM FAAC AND TRANSFERS TO LOCAL GOVERNMENT COUNCILS BY THE STATE JOINT LOCAL GOVERNMENT ACCOUNT (SJLGA).

AMOUNT ₦ 2024	Inflow Description	AMOUNT ₦ 2025	Percentage of Performance
	<u>ALLOCATION FROM FAAC</u>		
13,743,153,263.43	Statutory Allocation	66,260,621,771.68	
55,720,077,365.95	Value Added Tax (VAT)	71,301,636,624.69	
1,998,711,781.66	Share of non-Oil Revenue	0.00	
30,379,153,439.84	Budget Exchange Gain	3,864,344,583.37	
72,145,372.00	Solid Mineral Revenue	149,178,987.22	
695,121,590.46	DPR GVC Revenue	0.00	
2,100,388,044.02	LGC EMT Levy Allocation	4,127,082,935.75	
0.00	Augmentation Revenue	2,820,564,281.66	
104,708,750,857.36	Total (Sources from FAAC)	148,523,429,184.37	
104,870,862,020.63	TRANSFERS / RELEASES TO LOCAL GOVERNMENT COUNCILS	151,845,754,060.66	102.2%
(162,111,163.27)	Excess Releases to Local Govt. Councils as at 31 st December (in comparison with the FAAC Receipts)	(3,322,324,876.29)	2.2%
104,870,862,020.63	Total	151,845,754,060.66	102.2%

1.3. **COMPARATIVE SUMMARY OF STATE JOINT LOCAL GOVERNMENT ACCOUNT(SJLGA) FAAC ALLOCATION, RELEASES FROM SJLGA TO LOCAL GOVERNMENT COUNCILS AND OTHER REVENUE SOURCES**

<u>YEAR 2024</u>		<u>YEAR 2025</u>		
Remarks	Amount ₦		Amount ₦	Remarks
	<u>104,708,750,857.36</u>	Statutory Allocation from FAAC	<u>148,523,429,184.37</u>	
	104,870,862,020.63	Statutory Allocation/ Transfers to LGCs from SJLGA	151,845,754,060.66	
	0.00	10% Share of State IGR	0.00	
	109,990,731.62	Internally Generated Revenue	274,,684,202.68	
	0.00	Other Revenue Sources	0.00	
	104,980,852,752.25	GRAND TOTAL(available funds to LGC's)	152,120,438,263.34	

1.4. INFLOW:

The sum of One Hundred and Forty Eight Billion Five Hundred and Twenty Three Million, Four Hundred and Twenty Nine Thousand, One hundred and Eighty Four Naira Thirty Seven Kobo (₦148,523,429,184.37) only accrued to the Imo State Local Government Councils as total inflow of statutory revenue for the period 1st January, 2025 to 31st December, 2025 from the Federation Account Allocation Committee (FAAC). Details in Note Number 1 of this Financial Statements.

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1.5. FUND RELEASED TO LOCAL GOVERNMENT COUNCILS:

The sum of One Hundred and Fifty One Billion Eight Hundred and Forty Five Million, Seven Hundred and Fifty Four Thousand, Sixty Naira sixty six Kobo ₦151,845,754,060.66 only, which represents 102.2% of the total 2025 FAAC Statutory Allocation inflow of ₦148,523,429,184.37. was released to Imo State Local Government Councils for the period under review.

The Released/ disbursed funds are from;

- (a) Direct transfers to Local Govt. Councils
- (b) Local Governments. Salary Payments (Automated)
- (c) Transfers to SUBEB for Primary School Teachers Emoluments(Automated)
- (d) Transfers to Secondary Edu. Mgt. Board for Jnr. Teachers Emoluments (Automated)
- (e) Pensions and Gratuities among other Expenses
- (f) Salaries and Allowances for Political Office Holders
- (g) Salaries / Allowances to members of Council of Traditional Rulers
- (h) Loan Repayment/ Servicing
- (i) Overhead Cost and Capital Expenses incurred by Council of Traditional Rulers
- (j) General Administration and Sundries Payments.

Details in Supplementary Note 1 and Additional Notes 1-27 to this Financial Statements.

NOTE

In summary the sum of ₦151,845,754,060.66 representing 102.2% of the total Allocation of ₦148,523,429,184.37 received from FAAC and 99.82% of ₦152,120,438,263.34 being the available revenue for services was released to the 27 Local Government Councils of Imo State through Transfers and Disbursements during the period under review. See Note 1 and Supplementary Note 1 for details.

2.10% STATE GOVERNMENT INTERNALLY GENERATED REVENUE

During the period under review the Local Government Councils did not receive its share of 10% of the State Internally Generated Revenue. This accounts for the Low revenue performance of the Councils in the period under review.

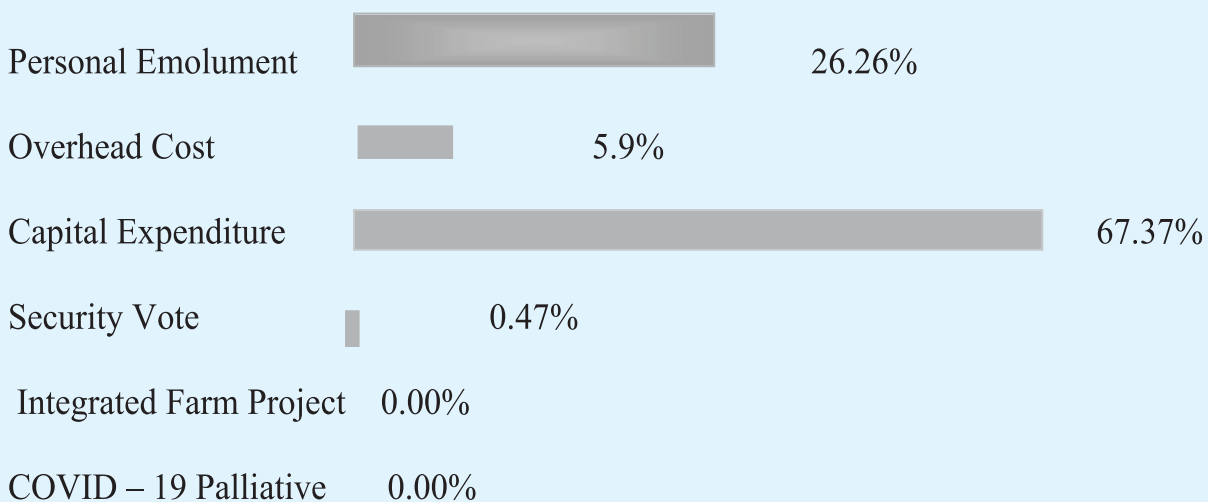
3. INTERNALLY GENERATED REVENUE:

The Internally Generated Revenue for the Imo State Local Government Councils amounted to ₦274,684,202.68 for the period under review which represents 0.18% of the accrued inflow of ₦152,120,438,263.34. This showed that the Imo State Local Government Councils solely depend on Statutory Allocation from the Federation Account Allocation Committee (FAAC) for survival, despite several advices to improve and explore other sources of revenue. This gave an abysmal poor budget performance of ₦274,684,202.68 representing 2.6% of the budgeted figure of ₦7,223,619,715.52.

4. EXPENDITURE:

The total sum of 152,756,844,893.08 was expended by the Imo State Local Government Councils as follows:

2024		2025	
Amount ₦	Outflow Description	Amount ₦	Percentage
29,859,436,638.52	Personnel Emolument	40,128,915,461.02	26.26%
18,655,986,440.86	Overhead Cost	8,997,929,654.51	5.9%
57,252,270,520.78	Capital Expenditure	102,914,799,777.55	67.37%
852,600,000.00	Security Vote	715,200,000.00	0.47%
8,275,900.00	Integrated Farms Project	0.00	0.00
6,244,000.00	COVID- 19 Palliative	0.00	0.00
106,364,813,500.16	Grand Total	152,756,844,893.08	100%



From the above analysis, Capital Expenditure amounting to ₦102,914,799,777.55 representing 67.37% of the total sum of ₦152,756,844,893.08 was expended within the financial year ended 31st December 2025. See Note Nos. 5,6,7,8, 9& 10 for comprehensive details of expenditure

5. GENERAL STATE OF ACCOUNTS AND RECORD KEEPING

The pattern and manner of keeping and rendering accounting books and records as observed in the Imo State Local Government Councils were inadequate as highlighted in my previous and current Inspection Audit Reports and are as stated below: -

- a. Most of the payment vouchers raised were not properly vouched with documentary evidences to justify the payments made.
- b. Most of the purchases made lacked essential documentary evidence such as Stores receipt vouchers (SRV) and Stores Issue vouchers (SIV), which showed that they were not supplied or supplied but not taken on charge, contrary to financial regulations.
- c. In most cases, approvals in respect of expenditures were not presented for pre-payment audit or produced during the Audit Inspection for examination.
- d. Deductions made for Withholding Tax (WHT) and Value Added Tax (VAT) were in most cases not remitted to the appropriate Government Agencies as at when due.
- e. Service and Personal Imprest were not retired timeously and most imprests were granted to nonimprest holders and Political Office Holders, which contravened extant financial regulations.
- g. Most payment vouchers were not properly vouched and without the signatures of relevant parties to the payment vouchers.
There were lack of adequate budgetary provisions, discipline, and outright extra budgetary expenditures by most of the Local Government Councils.
- h. Monthly Bank reconciliations were hardly carried out contrary to the provisions of extant Financial regulations.

6. INTERNAL CONTROL SYSTEM:

During the audit exercise, it was observed that despite reports on the payment vouchers not being subjected to proper internal audit checks, the trend still persisted. The non-compliance was evidenced by payment vouchers being prepared and paid without passing through the Internal Audit Units and non-endorsement by Officers Controlling votes. To ensure accountability and transparency, the affected Accounting Officers are advised to strictly comply and ensure that all payment vouchers, pass through the Internal Audit Unit for pre-payment audit before such payments are made. However, some of the Internal control weaknesses observed in the course of our audit exercise are contained in my Audit Inspection Reports forwarded to the Local Government Councils for their response and action.

7. BUDGETARY CONTROL:

During the year under review, there were shortfalls in the targeted Statutory Allocation and Internal revenue across the Local Government Councils of the State in all the revenue heads

while there were deficit budget in the Statutory Allocation when compared with the performance as highlighted in the details below:

Head	Details	Budgeted ₦'m	Budget performance ₦'m	Variance ₦'m
1001	Capitation Rate	671,209,461.00	4,125,200.00	667,084,261.00
1002	Property Rate	1,530,532,276.00	49,774,745.80	1,480,757,530.20
1003	Licenses, Fine and Fees	2,884,568,589.00	148,731,584.25	2,735,837,004.75
1004	Earnings from Commerce	1,222,542,922.52	3,922,599.82	1,218,620,322.70
1005	Rent on L/Govt. Property	194,125,201.00	11,480,000.00	182,645,201.00
1008	Miscellaneous	720,641,266.00	56,650,072.81	663,991,193.19
1009	Statutory Allocation	141,723,113,896.00	151,845,754,060.66	(10,122,640,164.66)
	Grand Total	150,753,857,910.52	152,120,438,263.34	(1,366,580,352.82)

8. OUT FLOWS

During the year under review, the outflow profile of the Local Governments revealed that the sum of ₦ **152,756,844,893.08** was expended. This comprise payments in respect of recurrent and capital expenditure. Meanwhile it was observed that the sum of ₦88,578,389,583.87 were budgeted thereby resulting to excess performance of ₦ 24,797,354,970.63 as detailed below: Statement No 1 (cash flow statement)

S/N	Details	Budgeted ₦'m	Budget Performance ₦'m	Variance ₦'m	%
1	Personnel Emolument	24,615,888,869.00	40,128,915,461.02	(15,513,026,592.02)	163.02%
2	Overhead Cost	15,042,846,672.00	8,997,929,654.51	6,044,917,017.49	59.8%
3	Security Vote	0.00	715,200,000.00	(715,200,000.00)	N/A
4	Integrated Farms Projects	0.00	0.00	0.00	N/A
5	COVID -19 Palliative	0.00	0.00	0.00	N/A
5	Capital Expenditure	88,578,389,583.87	102,914,799,777.55	(14,336,410,193.68)	<u>116.2 %</u>
	Grand Total	<u>128,237,125,124.87</u>	152,756,844,893.08	(24,519,719,768.21)	119.1%

9.1 LIQUID ASSETS:

The Liquid Assets of the Imo State Local Government Councils stood at ~~₦~~ 773,640,275.51 as at 31st December, 2025 as against ~~₦~~1,410,046,732.42 in the previous year.

9.2 SALARY ADVANCES:

-The sum of ~~₦~~23,353,738.57 represent Salary Advances of the Imo State Local Government Councils as at 31st December, 2025. These were advances charged on the personnel cost of the affected staff across the Councils over the Years, which have not been repaid/ refunded by the affected Staff in line with the Financial regulations on grant of advances. This has grossly affected the general financial activities of the Local Government Councils. It is our opinion that appropriate action be taken towards the recovering of the outstanding balances from the Staff in the various Councils.

We recommend that appropriate disciplinary measures be taken against Local Government Officials who through negligence have put their respective Councils into such financial pressure.

9.3 UNRETIRED ADVANCES:

The total consolidated value of unretired advances stood at ~~₦~~18,632,011,649.38 as at 31st December, 2025. The values of unretired Advances are made up of monies owed Imo State Local Government Councils by the under listed Officials and staff across the Councils as shown below:

S/NO.	IMPREST HOLDERS / INDIVIDUALS	AMOUNT (₦'m)
1.	Imprest	2,505,067,208.89
2.	Constituency Projects	33,000,000.00
3.	Integrated Farm Project	94,223,853.06
4.	Individual Service Advances	10,412,132,066.76
5.	Grading of Rural Roads	2,970,793,279.10
6.	Chapel Project	187,066,171.86
7.	Construction & Renovation of Buildings	1,114,909,823.00
	Others	1,314,819,246.00
	TOTAL	18,632,011,649.38

Furthermore, audit investigation revealed that most of these advances were granted to Sundry Staff and Political Office Holders over the years, which were not retired within the year under review. In view of the above, Audit strongly recommend that the Imo State Local Government Councils should compel the Political Office Holders, Imprest Holders, Sundry Staff, Organizations and Individuals involved to retire these advances or recover the outstanding advances and write-off where such recovery has become impossible.

10. UNREMITTED DEDUCTIONS:

Unremitted Deductions totaling **N826,732,519.68** stood as outstanding balance as at 31st December, 2025 as shown below

S/NO	ORGANIZATIONS	AMOUNT (N'm)
1.	Pay As You Earn	450,080,645.86
2.	Value Added Tax	120,466,502.56
3.	Withholding Tax	125,612,059.51
4.	Sundry Union	100,312,853.49
5.	Education Rate	28,411,736.57
6.	Development Levy	(1,007,341.08)
7.	Imo Foundation	1,033,499.77
8.	Retention Fee	<u>1,822,563.00</u>
	Grand Total	826,732,519.68

These unremitted deductions were funds deducted from salaries of staff and contract payments from Local Government Council's contractors. These deductions were collected on behalf of other Governmental Organizations, but have not been remitted to these Agencies. These deductions are now liabilities to the Imo State Local Government Councils. In our opinion, unremitted tax deductions should be remitted to the Board of Internal Revenue and Federal Inland Revenue Services forthwith.

11 DEPOSITS:

The sum of **N401,565,881.42** stood as outstanding Consolidated Deposits balance as at 31st December, 2025. This amount becomes a liability to the Imo State Local Government Councils in favour of the under listed Organizations and Individuals.

S/NO	ORGANIZATIONS AND INDIVIDUALS	AMOUNT (N'm)
1.	Organizations and Individuals	89,968,077.48
2.	Retention Fees	403,562.25
3.	Unclaimed Salaries and Allowances	190,009,504.04
4.	NULGE/PTF Bicycle and Motorcycle Refunds	1,812,436.66
5.	NHF Deduction	955,501.01
6.	Retainers	76,500.00
7.	NULGE Multi-Purpose Loan	833,103.26
8.	Other Sundry Deductions	<u>116,868,290.62</u>
	TOTAL	401,565,881.42

These Deposits were funds collected on behalf of Organizations and Individuals by the Imo State Local Government Councils. In our opinion, all major Deposits balances should be

promptly remitted to the appropriate authorities while minor and negligible balances are written off.

12.AUDIT INSPECTION REPORTS:

During the year under review, detailed Audit Inspection exercise was conducted across the Twenty-seven (27) Local Government Councils, audit queries, observations and recommendations (comprising the financial and compliance audit) were raised and issued as Audit Inspection (Domestic) Reports to all Local Government Councils, in respect of the financial transactions and other related activities. However, most responses and action expected of the Councils have not been received by this Office in respect of the Audit Inspection Reports.

13.INTRODUCTION OF ELECTRONIC PAYROLLING SYSTEM/BIOMETRIC CAPTURE OF LOCAL GOVERNMENT STAFF:

Audit observed that within the period under review, Integrated Payroll System with biometric capture and bank verification numbers (BVN) was introduced by the Government in the pay roll system of the Councils.

This system no doubt as expected would block all payment frauds, identify ghost workers and remove frauds and ghost workers from the payroll system of the Councils.

The electronic based platform would drive the payroll system and the biometric database for improved payroll process for all the Local Government Councils of the State.

14.CONCLUSION:

This Office wish to use this medium to express our profound gratitude to the entire Staff of the Imo State Local Government Councils for the cooperation given to the Staff of this Office while carrying out the Audit of the Accounts and records of the Local Government Councils for the period under review.

We sincerely hope that the Councils would not hesitate to contact this Office for further clarification and explanations where needed in connection with the Audited Consolidated Financial Statements and Audit Inspection (Domestic) Reports on financial and compliance Audit of the Imo State Local Government Councils.

Our immense gratitude goes to His Excellency, the Governor of Imo State, Distinguished Senator Hope Odidika Uzodinma for his invaluable support to this Office, which led to the prompt issuance of this report.

Finally, we thank the Almighty God for His Grace and faithfulness towards me and my Staff in the course of carrying out this onerous assignment of discharging our statutory responsibility for the year ended 31st December, 2025.

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

SUPPLEMENTARY NOTE 1 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

DETAILS OF FAAC TRANSFERS/ DISBURSEMENT OF 2025 FAAC ALLOCATION TO LOCAL GOVERNMENT COUNCILS

S/N	LGC	LGC Emoluments/ Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Inr. Secondary Education Emoluments /Staff Salary (Automated))	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment on behalf of LGC's	TOTAL
1	AbohMbaize	653,214,808.19	399,417,911.23	182,278,997.53	330,332,813.35	51,720,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,798,276,668.22
2	Aliazu Mbaize	386,606,728.37	399,417,911.23	182,278,997.53	330,332,813.35	51,720,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,531,668,588.40
3	Elhime Mbano	468,977,565.39	399,417,911.23	182,278,997.53	330,332,813.35	49,200,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,611,519,425.42
4	Ezinihitte Mbaise	433,702,632.00	399,417,911.23	182,278,997.53	330,332,813.35	51,720,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,578,764,492.03
5	Ideato North	281,392,092.58	399,417,911.23	182,278,997.53	330,332,813.35	56,760,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,431,493,952.61
6	Ideato South	501,286,879.32	399,417,911.23	182,278,997.53	330,332,813.35	54,240,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,648,868,739.35
7	IhiteUbona	602,708,040.33	399,417,911.23	182,278,997.53	330,332,813.35	46,680,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,742,729,900.36
8	Ikeduru	438,717,240.57	399,417,911.23	182,278,997.53	330,332,813.35	51,720,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,583,779,100.60
9	IsialaMbano	442,341,098.05	399,417,911.23	182,278,997.53	330,332,813.35	51,720,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,587,402,958.08
10	Isu	333,574,759.62	399,417,911.23	182,278,997.53	330,332,813.35	49,200,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,476,116,619.65
11	Mbaitoli	757,280,231.07	399,417,911.23	182,278,997.53	330,332,813.35	51,720,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,902,342,091.10
12	NgorOkpala	615,507,521.14	399,417,911.23	182,278,997.53	330,332,813.35	49,200,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,758,049,381.17
13	Njaba	504,779,164.84	399,417,911.23	182,278,997.53	330,332,813.35	49,200,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,647,321,024.86
14	Nkwerre	376,457,834.59	399,417,911.23	182,278,997.53	330,332,813.35	46,680,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.29	5,516,479,694.60
15	Nwangele	529,402,400.40	399,417,911.23	182,278,997.53	330,332,813.35	49,200,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.29	5,671,944,260.41
16	Obovo	455,817,357.88	399,417,911.23	182,278,997.53	330,332,813.35	46,680,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,595,839,217.88
17	Oguta	403,914,946.54	399,417,911.23	182,278,997.53	330,332,813.35	49,200,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,546,456,806.54
18	Ohaji/ Egbema	315,569,369.76	399,417,911.24	182,278,997.53	330,332,813.35	51,720,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,460,631,229.77
19	Okiigwe	382,798,794.73	399,417,911.24	182,278,997.54	330,332,813.35	49,200,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,525,340,654.75
20	Onuimo	260,384,959.64	399,417,911.24	182,278,997.54	330,332,813.35	46,680,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,400,406,819.66
21	Orlu	579,794,416.16	399,417,911.24	182,278,997.54	330,332,813.35	54,240,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,727,376,276.18
22	Orsu	477,640,711.97	399,417,911.24	182,278,997.54	330,332,813.35	49,200,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,620,182,571.99
23	Oru-East	493,122,360.66	399,417,911.24	182,278,997.54	330,332,813.35	46,680,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,633,144,220.68
24	Oru-West	503,664,473.21	399,417,911.24	182,278,997.54	330,332,813.35	46,680,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,643,686,333.23
25	Owerri Municipal	551,737,829.33	399,417,911.24	182,278,997.54	330,332,813.35	49,200,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,694,279,689.35
26	Owerri North	620,876,181.33	399,417,911.24	182,278,997.53	330,332,813.36	51,720,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,765,938,041.35
27	Owerri West	605,693,443.41	399,417,911.24	182,278,997.54	330,332,813.35	46,680,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,745,715,302.43
	Total	12,976,963,841.08	10,784,283,603.31	4,921,532,933.39	8,918,985,960.46	1,862,040,000.00	1,178,589,122.88	102,582,882,195.21	801,214,965.72	7,958,283,642.00	3,748,922.66	370,708,873.96	151,845,754,060.66

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**SUPPLEMENTARY NOTE 2 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED
31st DECEMBER, 2025**

INTERNALLY GENERATED REVENUE(IGR)

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>
	7,250,500.00	AbohMbaise	41,769,400.00
	2,275,500.00	AhiazuMbaise	3,467,289.00
	1,340,650.00	Ehime Mbano	3,411,250.00
	2,338,200.00	EzinihitteMbaise	2,760,499.20
	1,563,800.00	Ideato North	14,275,051.20
	1,773,600.00	Ideato South	1,895,700.00
	5,476,430.00	IhitteUboma	7,283,399.20
	3,145,700.00	Ikeduru	4,019,400.00
	750,000.00	IsialaMbano	7,505,700.00
	1,927,680.00	Isu	3,952,399.20
	9,665,571.00	Mbaitoli	14,297,769.07
	2,888,100.00	NgorOkpala	3,338,000.00
	600,600.00	Njaba	2,741,400.00
	1,562,200.00	Nkwerre	4,763,200.00
	14,297,209.16	Nwangele	28,500,000.00
	1,033,000.00	Obowo	1,687,900.00
	977,000.00	Oguta	10,781,840.00
	6,324,000.00	Ohaji/Egbema	1,579,000.00
	2,289,500.00	Okigwe	2,313,100.00
	965,000.00	Onuimo	4,883,699.20
	5,328,500.00	Orlu	36,863,941.60
	305,000.00	Orsu	240,000.00
	2,547,150.00	Oru-East	3,191,500.00
	4,439,900.00	Oru-West	17,883,200.00
	8,319,541.46	Owerri Municipal	25,208,516.30
	15,307,800.00	Owerri North	11,616,900.00
	5,298,600.00	Owerri West	13,454,141.91
	109,990,731.62	Total	274,684,202.68

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**SUPPLEMENTARY NOTE 3 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED
31st DECEMBER, 2025**

**CLOSING BALANCE 2024 & CLOSING BALANCE OF 2025 (Statement of Consolidated Revenue
Fund Charge)**

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>
	558,959,678.91	AbohMbaise	544,249,833.11
	458,978,523.55	AhiazuMbaise	460,727,528.72
	503,759,769.08	Ehime Mbano	588,014,591.26
	691,734,714.46	EzinihitteMbaise	803,787,734.51
	701,416,706.16	Ideato North	715,183,716.78
	598,291,264.76	Ideato South	554,094,428.86
	781,444,451.63	IhitteUboma	901,713,731.00
	716,225,462.33	Ikeduru	722,874,553.17
	511,486,487.32	IsialaMbano	661,520,601.04
	594,011,968.47	Isu	480,442,012.99
	673,517,195.00	Mbaitoli	728,693,970.68
	602,727,616.43	NgorOkpala	673,021,784.45
	813,996,205.46	Njaba	1,188,450,088.75
	554,075,233.19	Nkwerre	619,855,464.28
	442,553,377.36	Nwangele	485,019,254.47
	682,575,139.10	Obowo	729,371,474.34
	711,604,622.34	Oguta	701,551,600.79
	779,431,161.55	Ohaji/Egbema	978,205,064.09
	559,266,927.56	Okigwe	716,735,969.11
	301,411,348.12	Onuimo	332,658,871.08
	480,363,333.04	Orlu	533,825,510.99
	512,123,473.76	Orsu	546,639,083.24
	663,053,121.91	Oru-East	539,333,929.14
	436,521,878.90	Oru-West	434,403,471.78
	785,164,871.71	Owerri Municipal	1,089,316,734.42
	759,072,670.10	Owerri North	1,030,092,366.40
	413,360,915.61	Owerri West	440,913,892.91
	16,287,128,117.81	Total	18,200,697,262.36

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**SUPPLEMENTARY NOTE 4 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED
31st DECEMBER, 2025**

CONSOLIDATED REVENUE FUNDS

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>
	558,959,678.91	AbohMbaise	544,249,833.11
	458,978,523.55	AhiazuMbaise	460,727,528.72
	503,759,769.08	Ehime Mbano	588,014,591.26
	691,734,714.46	EzinihitteMbaise	803,787,734.51
	701,416,706.16	Ideato North	715,183,716.78
	598,291,264.76	Ideato South	554,094,428.86
	781,444,451.63	IhitteUboma	901,713,731.00
	716,225,462.33	Ikeduru	722,874,553.17
	511,486,487.32	IsialaMbano	661,520,601.04
	594,011,968.47	Isu	480,442,012.99
	673,517,195.00	Mbaitoli	728,693,970.68
	602,727,616.43	NgorOkpala	673,021,784.45
	813,996,205.46	Njaba	1,188,450,088.75
	554,075,233.19	Nkwerre	619,855,464.28
	442,553,377.36	Nwangele	485,019,254.47
	682,575,139.10	Obowo	729,371,474.34
	711,604,622.34	Oguta	701,551,600.79
	779,431,161.55	Ohaji/Egbema	978,205,064.09
	559,266,927.56	Okigwe	716,735,969.11
	301,411,348.12	Onuimo	332,658,871.08
	480,363,333.04	Orlu	533,825,510.99
	512,123,473.76	Orsu	546,639,083.24
	663,053,121.91	Oru-East	539,333,929.14
	436,521,878.90	Oru-West	434,403,471.78
	785,164,871.71	Owerri Municipal	1,089,316,734.42
	759,072,670.10	Owerri North	1,030,092,366.40
	413,360,915.61	Owerri West	440,913,892.91
	16,287,128,117.81	Total	18,200,697,262.36

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**SUPPLEMENTARY NOTE 5 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED
31st DECEMBER, 2025**

TRANSFER TO CAPITAL DEVELOPMENT FUND

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>
	558,959,678.91	AbohMbaise	544,249,833.11
	458,978,523.55	AhiazuMbaise	460,727,528.72
	503,759,769.08	Ehime Mbano	588,014,591.26
	691,734,714.46	EzinihitteMbaise	803,787,734.51
	701,416,706.16	Ideato North	715,183,716.78
	598,291,264.76	Ideato South	554,094,428.86
	781,444,451.63	IhitteUboma	901,713,731.00
	716,225,462.33	Ikeduru	722,874,553.17
	511,486,487.32	IsialaMbano	661,520,601.04
	594,011,968.47	Isu	480,442,012.99
	673,517,195.00	Mbaitoli	728,693,970.68
	602,727,616.43	NgorOkpala	673,021,784.45
	813,996,205.46	Njaba	1,188,450,088.75
	554,075,233.19	Nkwerre	619,855,464.28
	442,553,377.36	Nwangele	485,019,254.47
	682,575,139.10	Obowo	729,371,474.34
	711,604,622.34	Oguta	701,551,600.79
	779,431,161.55	Ohaji/Egbema	978,205,064.09
	559,266,927.56	Okigwe	716,735,969.11
	301,411,348.12	Onuimo	332,658,871.08
	480,363,333.04	Orlu	533,825,510.99
	512,123,473.76	Orsu	546,639,083.24
	663,053,121.91	Oru-East	539,333,929.14
	436,521,878.90	Oru-West	434,403,471.78
	785,164,871.71	Owerri Municipal	1,089,316,734.42
	759,072,670.10	Owerri North	1,030,092,366.40
	413,360,915.61	Owerri West	440,913,892.91
	16,287,128,117.81	Total	18,200,697,262.36

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**SUPPLEMENTARY NOTE 6 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED
31st DECEMBER, 2025**

OPERATING BALANCE

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>
	558,959,678.91	AbohMbaise	544,249,833.11
	458,978,523.55	AhiazuMbaise	460,727,528.72
	503,759,769.08	Ehime Mbano	588,014,591.26
	691,734,714.46	EzinihitteMbaise	803,787,734.51
	701,416,706.16	Ideato North	715,183,716.78
	598,291,264.76	Ideato South	554,094,428.86
	781,444,451.63	IhitteUboma	901,713,731.00
	716,225,462.33	Ikeduru	722,874,553.17
	511,486,487.32	IsialaMbano	661,520,601.04
	594,011,968.47	Isu	480,442,012.99
	673,517,195.00	Mbaitoli	728,693,970.68
	602,727,616.43	NgorOkpala	673,021,784.45
	813,996,205.46	Njaba	1,188,450,088.75
	554,075,233.19	Nkwerre	619,855,464.28
	442,553,377.36	Nwangele	485,019,254.47
	682,575,139.10	Obowo	729,371,474.34
	711,604,622.34	Oguta	701,551,600.79
	779,431,161.55	Ohaji/Egbema	978,205,064.09
	559,266,927.56	Okigwe	716,735,969.11
	301,411,348.12	Onuimo	332,658,871.08
	480,363,333.04	Orlu	533,825,510.99
	512,123,473.76	Orsu	546,639,083.24
	663,053,121.91	Oru-East	539,333,929.14
	436,521,878.90	Oru-West	434,403,471.78
	785,164,871.71	Owerri Municipal	1,089,316,734.42
	759,072,670.10	Owerri North	1,030,092,366.40
	413,360,915.61	Owerri West	440,913,892.91
	16,287,128,117.81	Total	18,200,697,262.36

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS**

**SUPPLEMENTARY NOTE 7 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED
31st DECEMBER, 2025**

LIQUID ASSETS

S/N	<u>ACTUAL 2024</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2025</u>
	62,862,377.73	AbohMbaise	13,581,531.93
	53,897,942.05	AhiazuMbaise	13,763,947.22
	30,640,400.18	Ehime Mbano	5,797,222.36
	116,968,882.39	EzinihitteMbaise	26,091,055.07
	106,287,901.44	Ideato North	42,425,112.06
	16,241,025.06	Ideato South	17,306,551.01
	68,629,294.78	IhitteUboma	26,680,124.15
	75,072,839.21	Ikeduru	39,925,066.05
	41,449,065.12	IsialaMbano	44,068,178.84
	6,122,666.91	Isu	8,823,061.43
	106,157,980.12	Mbaitoli	42,216,455.80
	63,745,346.74	NgorOkpala	12,164,514.76
	1,510,809.97	Njaba	51,478,693.26
	92,283,178.11	Nkwerre	12,372,559.20
	30,198,690.79	Nwangele	4,641,707.90
	53,101,473.92	Obowo	114,376,809.16
	46,278,940.78	Oguta	11,865,919.23
	16,640,469.68	Ohaji/Egbema	18,538,197.15
	75,000,764.52	Okigwe	13,166,599.57
	6,036,784.33	Onuimo	27,167,307.29
	2,543,954.89	Orlu	2,158,632.84
	83,836,531.32	Orsu	90,827,140.80
	14,772,822.78	Oru-East	20,625,301.07
	43,616,519.58	Oru-West	55,904,808.46
	73,163,554.15	Owerri Municipal	9,237,716.86
	109,527,347.75	Owerri North	37,388,916.62
	13,459,168.12	Owerri West	11,047,145.42
	1,410,046,732.42	Total	773,640,275.51

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 1

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	50,785,060.37	29,276,294.54	13,122,542.99	26,157,461.90	4,310,000.00	3,637,620.75	240,837,040.13	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	408,598,546.08
Feb-25	49,773,042.07	30,067,316.47	13,272,348.41	26,450,757.17	4,310,000.00	3,637,620.75	341,600,000.00	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	509,583,610.27
Mar-25	49,569,123.57	29,882,595.36	13,248,801.67	26,728,443.37	4,310,000.00	3,637,620.75	286,169,754.38	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	454,018,864.49
Apr-25	49,045,484.06	29,875,861.98	13,173,505.08	26,702,599.20	4,310,000.00	3,637,620.75	378,358,584.18	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	545,576,180.64
May-25	48,868,830.68	30,014,662.03	13,161,167.62	27,665,497.38	4,310,000.00	3,637,620.75	239,934,019.65	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	408,064,323.50
Jun-25	49,039,832.22	30,041,754.17	13,161,167.62	27,759,217.39	4,310,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	427,136,994.44
Jul-25	48,954,653.21	29,938,413.95	13,142,077.97	27,971,402.96	4,310,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	439,792,023.55
Aug-25	48,555,906.12	26,321,519.49	12,806,125.68	28,085,356.97	4,310,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	462,446,295.45
Sep-25	59,151,100.65	39,674,970.62	19,209,098.02	28,153,918.39	4,310,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	505,014,045.22
Oct-25	59,270,812.89	39,611,516.81	19,195,257.52	28,097,661.10	4,310,000.00	3,637,620.75	364,580,792.97	2,472,885.69	0.00	11,570.75	1,144,163.19	522,332,281.67
Nov-25	59,016,005.37	39,601,128.23	19,199,588.19	28,280,248.76	4,310,000.00	3,637,620.75	399,735,743.99	2,472,885.69	0.00	11,570.76	1,144,163.19	557,408,954.93
Dec-25	58,890,434.43	45,111,877.58	19,587,316.76	28,280,248.76	4,310,000.00	3,637,620.75	372,563,907.51	2,472,885.69	0.00	11,570.76	1,144,163.19	536,010,025.43
13th Month	22,294,522.55						0.00		0.00			22,294,522.55
TOTAL	653,214,808.19	399,417,911.23	182,278,997.53	330,332,813.35	51,720,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,798,276,668.22
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account t Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 2

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	30,122,032.78	29,276,294.54	13,122,542.99	26,157,461.90	4,310,000.00	3,637,620.75	240,837,040.13	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	387,935,518.49
Feb-25	30,014,820.36	30,067,316.47	13,272,348.41	26,450,757.17	4,310,000.00	3,637,620.75	341,600,000.00	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	489,825,388.56
Mar-25	29,843,252.95	29,882,595.36	13,248,801.67	26,728,443.37	4,310,000.00	3,637,620.75	286,169,754.38	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	434,292,993.87
Apr-25	29,189,195.17	29,875,861.98	13,173,505.08	26,702,599.20	4,310,000.00	3,637,620.75	378,358,584.18	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	525,719,891.75
May-25	29,300,868.37	30,014,662.03	13,161,167.62	27,665,497.38	4,310,000.00	3,637,620.75	239,934,019.65	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	388,496,361.19
Jun-25	29,300,868.37	30,041,754.17	13,161,167.62	27,759,217.39	4,310,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	407,398,030.59
Jul-25	29,391,826.48	29,938,413.95	13,142,077.97	27,971,402.96	4,310,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	420,229,196.82
Aug-25	29,401,274.74	26,321,519.49	12,806,125.68	28,085,356.97	4,310,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	443,291,664.07
Sep-25	32,130,248.15	39,674,970.62	19,209,098.02	28,153,918.39	4,310,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	477,993,192.72
Oct-25	32,140,383.73	39,611,516.81	19,195,257.52	28,097,661.10	4,310,000.00	3,637,620.75	364,580,792.97	2,472,885.69	0.00	11,570.75	1,144,163.19	495,201,852.51
Nov-25	31,738,717.36	39,601,128.23	19,199,588.19	28,280,248.76	4,310,000.00	3,637,620.75	399,735,743.99	2,472,885.69	0.00	11,570.76	1,144,163.19	530,131,666.92
Dec-25	31,738,717.36	45,111,877.58	19,587,316.76	28,280,248.76	4,310,000.00	3,637,620.75	372,563,907.51	2,472,885.69	0.00	11,570.76	1,144,163.19	508,858,308.36
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	386,606,728.37	399,417,911.23	182,278,997.53	330,332,813.35	51,720,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,531,668,588.40
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

EHIME MBANO LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 3

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	34,933,929.96	29,276,294.54	13,122,542.99	26,157,461.90	4,100,000.00	3,637,620.75	240,837,040.13	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	392,537,415.67
Feb-25	36,410,842.91	30,067,316.47	13,272,348.41	26,450,757.17	4,100,000.00	3,637,620.75	341,600,000.00	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	496,011,411.11
Mar-25	36,005,134.18	29,882,595.36	13,248,801.67	26,728,443.37	4,100,000.00	3,637,620.75	286,169,754.38	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	440,244,875.10
Apr-25	35,668,025.60	29,875,861.98	13,173,505.08	26,702,599.20	4,100,000.00	3,637,620.75	378,358,584.18	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	531,988,722.18
May-25	35,668,025.60	30,014,662.03	13,161,167.62	27,665,497.38	4,100,000.00	3,637,620.75	239,934,019.65	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	394,653,518.42
Jun-25	35,484,776.35	30,041,754.17	13,161,167.62	27,759,217.39	4,100,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	413,371,938.57
Jul-25	35,569,782.77	29,938,413.95	13,142,077.97	27,971,402.96	4,100,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	426,197,153.11
Aug-25	35,486,701.52	26,321,519.49	12,806,125.68	28,085,356.97	4,100,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	449,167,090.85
Sep-25	40,666,170.09	39,674,970.62	19,209,098.02	28,153,918.39	4,100,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	486,319,114.66
Oct-25	40,426,738.40	39,611,516.81	19,195,257.52	28,097,661.10	4,100,000.00	3,637,620.75	364,580,792.97	2,472,885.69	0.00	11,570.75	1,144,163.19	503,278,207.18
Nov-25	40,181,457.73	39,601,128.23	19,199,588.19	28,280,248.76	4,100,000.00	3,637,620.75	399,735,743.99	2,472,885.69	0.00	11,570.76	1,144,163.19	538,364,407.29
Dec-25	40,181,457.73	45,111,877.58	19,587,316.76	28,280,248.76	4,100,000.00	3,637,620.75	372,563,907.51	2,472,885.69	0.00	11,570.76	1,144,163.19	517,091,048.73
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	468,977,565.39	399,417,911.23	182,278,997.53	330,332,813.35	49,200,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,611,519,425.42
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

EZINIHITE MBAISE LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 4

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	33,573,668.35	29,276,294.54	13,122,542.99	26,157,461.90	4,310,000.00	3,637,620.75	240,837,040.13	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	391,387,154.06
Feb-25	33,490,492.57	30,067,316.47	13,272,348.41	26,450,757.17	4,310,000.00	3,637,620.75	341,600,000.00	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	493,301,060.77
Mar-25	33,406,278.84	29,882,595.36	13,248,801.67	26,728,443.37	4,310,000.00	3,637,620.75	286,169,754.38	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	437,856,019.76
Apr-25	32,808,776.88	29,875,861.98	13,173,505.08	26,702,599.20	4,310,000.00	3,637,620.75	378,358,584.18	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	529,339,473.46
May-25	32,808,776.88	30,014,662.03	13,161,167.62	27,665,497.38	4,310,000.00	3,637,620.75	239,934,019.65	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	392,004,269.70
Jun-25	32,720,070.98	30,041,754.17	13,161,167.62	27,759,217.39	4,310,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	410,817,233.20
Jul-25	32,805,571.75	29,938,413.95	13,142,077.97	27,971,402.96	4,310,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	423,642,942.09
Aug-25	32,065,991.83	26,321,519.49	12,806,125.68	28,085,356.97	4,310,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	445,956,381.16
Sep-25	37,089,475.40	39,674,970.62	19,209,098.02	28,153,918.39	4,310,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	482,952,419.97
Oct-25	36,840,907.60	39,611,516.81	19,195,257.52	28,097,661.10	4,310,000.00	3,637,620.75	364,580,792.97	2,472,885.69	0.00	11,570.75	1,144,163.19	499,902,376.38
Nov-25	36,840,907.60	39,601,128.23	19,199,588.19	28,280,248.76	4,310,000.00	3,637,620.75	399,735,743.99	2,472,885.69	0.00	11,570.76	1,144,163.19	535,233,857.16
Dec-25	36,957,190.77	45,111,877.58	19,587,316.76	28,280,248.76	4,310,000.00	3,637,620.75	372,563,907.51	2,472,885.69	0.00	11,570.76	1,144,163.19	514,076,781.77
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	433,702,632.00	399,417,911.23	182,278,997.53	330,332,813.35	51,720,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,578,764,492.03
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 5

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	20,846,190.03	29,276,294.54	13,122,542.99	26,157,461.90	4,730,000	3,637,620.75	240,837,040.13	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	379,079,675.74
Feb-25	21,243,909.40	30,067,316.47	13,272,348.41	26,450,757.17	4,730,000	3,637,620.75	341,600,000.00	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	481,474,477.60
Mar-25	21,375,862.09	29,882,595.36	13,248,801.67	26,728,443.37	4,730,000	3,637,620.75	286,169,754.38	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	426,245,603.01
Apr-25	20,767,325.73	29,875,861.98	13,173,505.08	26,702,599.20	4,730,000	3,637,620.75	378,358,584.18	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	517,718,022.31
May-25	20,940,310.77	30,014,662.03	13,161,167.62	27,665,497.38	4,730,000	3,637,620.75	239,934,019.65	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	380,555,803.59
Jun-25	20,816,596.93	30,041,754.17	13,161,167.62	27,759,217.39	4,730,000	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	399,333,759.15
Jul-25	20,816,596.93	29,938,413.95	13,142,077.97	27,971,402.96	4,730,000	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	412,073,967.27
Aug-25	18,622,642.16	26,321,519.49	12,806,125.68	28,085,356.97	4,730,000	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	432,933,031.49
Sep-25	22,420,746.18	39,674,970.62	19,209,098.02	28,153,918.39	4,730,000	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	468,703,690.75
Oct-25	23,812,342.96	39,611,516.81	19,195,257.52	28,097,661.10	4,730,000	3,637,620.75	364,580,792.97	2,472,885.69	0.00	11,570.75	1,144,163.19	487,293,811.74
Nov-25	23,812,342.96	39,601,128.23	19,199,588.19	28,280,248.76	4,730,000	3,637,620.75	399,735,743.99	2,472,885.69	0.00	11,570.76	1,144,163.19	522,625,292.52
Dec-25	23,622,703.89	45,111,877.58	19,587,316.76	28,280,248.76	4,730,000	3,637,620.75	372,563,907.51	2,472,885.69	0.00	11,570.76	1,144,163.19	501,162,294.89
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	281,392,092.58	399,417,911.23	182,278,997.53	330,332,813.35	56,760,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,431,493,952.61

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 6

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	38,857,629.11	29,276,294.54	13,122,542.99	26,157,461.90	4,520,000.00	3,637,620.75	240,837,040.13	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	396,881,114.82
Feb-25	38,864,141.48	30,067,316.47	13,272,348.41	26,450,757.17	4,520,000.00	3,637,620.75	341,600,000.00	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	498,884,709.68
Mar-25	38,476,889.88	29,882,595.36	13,248,801.67	26,728,443.37	4,520,000.00	3,637,620.75	286,169,754.38	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	443,136,630.80
Apr-25	37,659,848.59	29,875,861.98	13,173,505.08	26,702,599.20	4,520,000.00	3,637,620.75	378,358,584.18	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	534,400,545.17
May-25	37,738,437.73	30,014,662.03	13,161,167.62	27,665,497.38	4,520,000.00	3,637,620.75	239,934,019.65	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	397,143,930.55
Jun-25	37,743,516.48	30,041,754.17	13,161,167.62	27,759,217.39	4,520,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	416,050,678.70
Jul-25	37,793,685.69	29,938,413.95	13,142,077.97	27,971,402.96	4,520,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	428,841,056.03
Aug-25	36,854,901.56	26,321,519.49	12,806,125.68	28,085,356.97	4,520,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	450,955,290.89
Sep-25	43,420,942.86	39,674,970.62	19,209,098.02	28,153,918.39	4,520,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	489,493,887.43
Oct-25	43,942,734.63	39,611,516.81	19,195,257.52	28,097,661.10	4,520,000.00	3,637,620.75	364,580,792.97	2,472,885.69	0.00	11,570.75	1,144,163.19	507,214,203.41
Nov-25	43,819,814.38	39,601,128.23	19,199,588.19	28,280,248.76	4,520,000.00	3,637,620.75	399,735,743.99	2,472,885.69	0.00	11,570.76	1,144,163.19	542,422,763.94
Dec-25	43,819,814.38	45,111,877.58	19,587,316.76	28,280,248.76	4,520,000.00	3,637,620.75	372,563,907.51	2,472,885.69	0.00	11,570.76	1,144,163.19	521,149,405.38
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	501,286,879.32	399,417,911.23	182,278,997.53	330,332,813.35	54,240,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,648,868,739.35
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE 7

[illegible]

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

IKEDURU LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 8

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	34,558,975.85	29,276,294.54	13,122,542.99	26,157,461.90	4,310,000.00	3,637,620.75	240,837,040.13	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	392,372,461.56
Feb-25	33,856,493.09	30,067,316.47	13,272,348.41	26,450,757.17	4,310,000.00	3,637,620.75	341,600,000.00	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	493,667,061.29
Mar-25	33,669,170.33	29,882,595.36	13,248,801.67	26,728,443.37	4,310,000.00	3,637,620.75	286,169,754.38	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	438,118,911.25
Apr-25	32,376,442.48	29,875,861.98	13,173,505.08	26,702,599.20	4,310,000.00	3,637,620.75	378,358,584.18	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	528,907,139.06
May-25	32,164,679.06	30,014,662.03	13,161,167.62	27,665,497.38	4,310,000.00	3,637,620.75	239,934,019.65	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	391,360,171.88
Jun-25	32,002,865.97	30,041,754.17	13,161,167.62	27,759,217.39	4,310,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	410,100,028.19
Jul-25	32,005,295.47	29,938,413.95	13,142,077.97	27,971,402.96	4,310,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	422,842,665.81
Aug-25	31,437,834.55	26,321,519.49	12,806,125.68	28,085,356.97	4,310,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	445,328,223.88
Sep-25	38,267,496.20	39,674,970.62	19,209,098.02	28,153,918.39	4,310,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	484,130,440.77
Oct-25	38,779,296.00	39,611,516.81	19,195,257.52	28,097,661.10	4,310,000.00	3,637,620.75	364,580,792.97	2,472,885.69	0.00	11,570.75	1,144,163.19	501,840,764.78
Nov-25	38,656,299.14	39,601,128.23	19,199,588.19	28,280,248.76	4,310,000.00	3,637,620.75	399,735,743.99	2,472,885.69	0.00	11,570.76	1,144,163.19	537,049,248.70
Dec-25	38,647,869.88	45,111,877.58	19,587,316.76	28,280,248.76	4,310,000.00	3,637,620.75	372,563,907.51	2,472,885.69	0.00	11,570.76	1,144,163.19	515,767,460.88
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	438,717,240.57	399,417,911.23	182,278,997.53	330,332,813.35	51,720,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,583,779,100.60
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 9

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	33,909,651.71	29,276,294.54	13,122,542.99	26,157,461.90	4,310,000.00	3,637,620.75	240,837,040.13	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	391,723,137.42
Feb-25	33,627,489.63	30,067,316.47	13,272,348.41	26,450,757.17	4,310,000.00	3,637,620.75	341,600,000.00	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	493,438,057.83
Mar-25	33,443,855.98	29,882,595.36	13,248,801.67	26,728,443.37	4,310,000.00	3,637,620.75	286,169,754.38	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	437,893,596.90
Apr-25	32,936,594.59	29,875,861.98	13,173,505.08	26,702,599.20	4,310,000.00	3,637,620.75	378,358,584.18	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	529,467,291.17
May-25	33,107,101.78	30,014,662.03	13,161,167.62	27,665,497.38	4,310,000.00	3,637,620.75	239,934,019.65	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	392,302,594.60
Jun-25	33,096,886.70	30,041,754.17	13,161,167.62	27,759,217.39	4,310,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	411,194,048.92
Jul-25	33,100,945.62	29,938,413.95	13,142,077.97	27,971,402.96	4,310,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	423,938,315.96
Aug-25	32,306,056.44	26,321,519.49	12,806,125.68	28,085,356.97	4,310,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	446,196,445.77
Sep-25	38,723,635.92	39,674,970.62	19,209,098.02	28,153,918.39	4,310,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	484,586,580.49
Oct-25	38,597,628.32	39,611,516.81	19,195,257.52	28,097,661.10	4,310,000.00	3,637,620.75	364,580,792.97	2,472,885.69	0.00	11,570.75	1,144,163.19	501,659,097.10
Nov-25	38,714,986.44	39,601,128.23	19,199,588.19	28,280,248.76	4,310,000.00	3,637,620.75	399,735,743.99	2,472,885.69	0.00	11,570.76	1,144,163.19	537,107,936.00
Dec-25	38,481,742.37	45,111,877.58	19,587,316.76	28,280,248.76	4,310,000.00	3,637,620.75	372,563,907.51	2,472,885.69	0.00	11,570.76	1,144,163.19	515,601,333.37
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	442,341,098.05	399,417,911.23	182,278,997.53	330,332,813.35	51,720,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,587,402,958.08
	The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)											

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

ISU LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 10

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	25,846,285.21	29,276,294.54	13,122,542.99	26,157,461.90	4,100,000.00	3,637,620.75	240,837,040.13	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	383,449,770.92
Feb-25	25,590,089.36	30,067,316.47	13,272,348.41	26,450,757.17	4,100,000.00	3,637,620.75	341,600,000.00	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	485,190,657.56
Mar-25	25,054,462.96	29,882,595.36	13,248,801.67	26,728,443.37	4,100,000.00	3,637,620.75	286,169,754.38	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	429,294,203.88
Apr-25	24,328,460.90	29,875,861.98	13,173,505.08	26,702,599.20	4,100,000.00	3,637,620.75	378,358,584.18	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	520,649,157.48
May-25	24,239,330.01	30,014,662.03	13,161,167.62	27,665,497.38	4,100,000.00	3,637,620.75	239,934,019.65	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	383,224,822.83
Jun-25	24,101,129.92	30,041,754.17	13,161,167.62	27,759,217.39	4,100,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	401,988,292.14
Jul-25	24,101,129.92	29,938,413.95	13,142,077.97	27,971,402.96	4,100,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	414,728,500.26
Aug-25	23,495,770.79	26,321,519.49	12,806,125.68	28,085,356.97	4,100,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	437,176,160.12
Sep-25	28,059,894.97	39,674,970.62	19,209,098.02	28,153,918.39	4,100,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	473,712,839.54
Oct-25	28,820,931.47	39,611,516.81	19,195,257.52	28,097,661.10	4,100,000.00	3,637,620.75	364,580,792.97	2,472,885.69	0.00	11,570.75	1,144,163.19	491,672,400.25
Nov-25	28,820,931.47	39,601,128.23	19,199,588.19	28,280,248.76	4,100,000.00	3,637,620.75	399,735,743.99	2,472,885.69	0.00	11,570.76	1,144,163.19	527,003,881.03
Dec-25	28,821,820.09	45,111,877.58	19,587,316.76	28,280,248.76	4,100,000.00	3,637,620.75	372,563,907.51	2,472,885.69	0.00	11,570.76	1,144,163.19	505,731,411.09
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	333,574,759.62	399,417,911.23	182,278,997.53	330,332,813.35	49,200,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,476,116,619.65
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

MBAITOLI LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 11

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	59,823,578.65	29,276,294.54	13,122,542.99	26,157,461.90	4,310,000.00	3,637,620.75	240,837,040.13	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	417,637,064.36
Feb-25	59,583,692.44	30,067,316.47	13,272,348.41	26,450,757.17	4,310,000.00	3,637,620.75	341,600,000.00	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	519,394,260.64
Mar-25	58,571,807.55	29,882,595.36	13,248,801.67	26,728,443.37	4,310,000.00	3,637,620.75	286,169,754.38	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	463,021,548.47
Apr-25	57,548,293.00	29,875,861.98	13,173,505.08	26,702,599.20	4,310,000.00	3,637,620.75	378,358,584.18	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	554,078,989.58
May-25	57,703,451.68	30,014,662.03	13,161,167.62	27,665,497.38	4,310,000.00	3,637,620.75	239,934,019.65	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	416,898,944.50
Jun-25	57,411,886.91	30,041,754.17	13,161,167.62	27,759,217.39	4,310,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	435,509,049.13
Jul-25	57,008,010.44	29,938,413.95	13,142,077.97	27,971,402.96	4,310,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	447,845,380.78
Aug-25	54,339,197.71	26,321,519.49	12,806,125.68	28,085,356.97	4,310,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	468,229,587.04
Sep-25	66,056,515.25	39,674,970.62	19,209,098.02	28,153,918.39	4,310,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	511,919,459.82
Oct-25	69,113,784.77	39,611,516.81	19,195,257.52	28,097,661.10	4,310,000.00	3,637,620.75	364,580,792.97	2,472,885.69	0.00	11,570.75	1,144,163.19	532,175,253.55
Nov-25	68,974,887.01	39,601,128.23	19,199,588.19	28,280,248.76	4,310,000.00	3,637,620.75	399,735,743.99	2,472,885.69	0.00	11,570.76	1,144,163.19	567,367,836.57
Dec-25	68,850,603.11	45,111,877.58	19,587,316.76	28,280,248.76	4,310,000.00	3,637,620.75	372,563,907.51	2,472,885.69	0.00	11,570.76	1,144,163.19	545,970,194.11
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	757,280,231.07	399,417,911.23	182,278,997.53	330,332,813.35	51,720,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,902,342,091.10
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS
NGOR OKPALA LOCAL GOVERNMENT COUNCIL
ADDITIONAL NOTE 12

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	48,571,939.39	29,276,294.54	13,122,542.99	26,157,461.90	4,100,000.00	3,637,620.75	240,837,040.13	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	406,175,425.10
Feb-25	47,718,531.75	30,067,316.47	13,272,348.41	26,450,757.17	4,100,000.00	3,637,620.75	341,600,000.00	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	507,319,099.95
Mar-25	48,000,962.53	29,882,595.36	13,248,801.67	26,728,443.37	4,100,000.00	3,637,620.75	286,169,754.38	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	452,240,703.45
Apr-25	47,783,224.12	29,875,861.98	13,173,505.08	26,702,599.20	4,100,000.00	3,637,620.75	378,358,584.18	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	544,103,920.70
May-25	47,511,545.28	30,014,662.03	13,161,167.62	27,665,497.38	4,100,000.00	3,637,620.75	239,934,019.65	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	406,497,038.10
Jun-25	47,589,823.27	30,041,754.17	13,161,167.62	27,759,217.39	4,100,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	425,476,985.49
Jul-25	47,589,823.27	29,938,413.95	13,142,077.97	27,971,402.96	4,100,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	438,217,193.61
Aug-25	42,613,631.96	26,321,519.49	12,806,125.68	28,085,356.97	4,100,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	456,294,021.29
Sep-25	49,801,170.26	39,674,970.62	19,209,098.02	28,153,918.39	4,100,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	495,454,114.83
Oct-25	55,595,681.28	39,611,516.81	19,195,257.52	28,097,661.10	4,100,000.00	3,637,620.75	364,580,792.97	2,472,885.69	0.00	11,570.75	1,144,163.19	518,447,150.06
Nov-25	55,218,332.74	39,601,128.23	19,199,588.19	28,280,248.76	4,100,000.00	3,637,620.75	399,735,743.99	2,472,885.69	0.00	11,570.76	1,144,163.19	553,401,282.30
Dec-25	55,218,332.74	45,111,877.58	19,587,316.76	28,280,248.76	4,100,000.00	3,637,620.75	372,563,907.51	2,472,885.69	0.00	11,570.76	1,144,163.19	532,127,923.74
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	615,507,521.14	399,417,911.23	182,278,997.53	330,332,813.35	49,200,000.00	43,651,449.00	3,799,366,007.23	29,674,628.37	294,751,246.00	138,849.02	13,729,958.30	5,758,049,381.17
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

NJABA LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 13

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	39,447,315.06	29,276,294.54	13,122,542.99	26,157,461.90	4,100,000.00	3,637,620.75	240,837,040.13	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	397,050,800.77
Feb-25	37,778,781.32	30,067,316.47	13,272,348.41	26,450,757.17	4,100,000.00	3,637,620.75	341,600,000.00	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	497,379,349.52
Mar-25	39,233,338.23	29,882,595.36	13,248,801.67	26,728,443.37	4,100,000.00	3,637,620.75	286,169,754.38	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	443,473,079.15
Apr-25	38,219,458.14	29,875,861.98	13,173,505.08	26,702,599.20	4,100,000.00	3,637,620.75	378,358,584.18	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	534,540,154.72
May-25	38,342,615.20	30,014,662.03	13,161,167.62	27,665,497.38	4,100,000.00	3,637,620.75	239,934,019.65	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	397,328,108.02
Jun-25	38,720,837.66	30,041,754.17	13,161,167.62	27,759,217.39	4,100,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	416,607,999.88
Jul-25	38,892,954.44	29,938,413.95	13,142,077.97	27,971,402.96	4,100,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	429,520,324.78
Aug-25	33,540,763.23	26,321,519.49	12,806,125.68	28,085,356.97	4,100,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	447,221,152.56
Sep-25	40,068,033.45	39,674,970.62	19,209,098.02	28,153,918.39	4,100,000.00	3,637,620.75	347,248,717.15	2,472,885.69	0.00	11,570.75	1,144,163.19	485,720,978.01
Oct-25	46,235,794.24	39,611,516.81	19,195,257.52	28,097,661.10	4,100,000.00	3,637,620.75	364,580,792.97	2,472,885.69	0.00	11,570.75	1,144,163.19	509,087,263.02
Nov-25	46,119,018.79	39,601,128.23	19,199,588.19	28,280,248.76	4,100,000.00	3,637,620.75	399,735,743.99	2,472,885.69	0.00	11,570.76	1,144,163.19	544,301,968.35
Dec-25	45,885,732.53	45,111,877.58	19,587,316.76	28,280,248.76	4,100,000.00	3,637,620.75	372,563,907.51	2,472,885.69	0.00	11,570.76	1,144,163.19	522,795,323.53
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	504,779,164.84	399,417,911.23	182,278,997.53	330,332,813.35	49,200,000.00	43,651,449.00	3,799,366,007.23	29,674,628.36	294,751,246.00	138,849.02	13,729,958.30	5,647,321,024.86
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

NKWERRE LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 14

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	29,081,670.00	29,276,294.54	13,122,542.99	26,157,461.90	3,890,000.00	3,637,620.75	240,837,040.13	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	386,475,155.71
Feb-25	29,129,641.57	30,067,316.47	13,272,348.41	26,450,757.17	3,890,000.00	3,637,620.75	341,600,000.00	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	488,520,209.76
Mar-25	29,342,450.64	29,882,595.36	13,248,801.67	26,728,443.37	3,890,000.00	3,637,620.75	286,169,754.38	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	433,372,191.56
Apr-25	28,704,377.98	29,875,861.98	13,173,505.08	26,702,599.20	3,890,000.00	3,637,620.75	378,358,584.18	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	524,815,074.56
May-25	28,878,671.12	30,014,662.03	13,161,167.62	27,665,497.38	3,890,000.00	3,637,620.75	239,934,019.65	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	387,654,163.94
Jun-25	28,708,727.42	30,041,754.17	13,161,167.62	27,759,217.39	3,890,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	406,385,889.64
Jul-25	28,541,442.18	29,938,413.95	13,142,077.97	27,971,402.96	3,890,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	418,958,812.52
Aug-25	23,397,236.02	26,321,519.49	12,806,125.68	28,085,356.97	3,890,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	436,867,625.35
Sep-25	28,379,522.77	39,674,970.62	19,209,098.02	28,153,918.39	3,890,000.00	3,637,620.75	347,248,717.15	2,472,885.69	0.00	11,570.75	1,144,163.19	473,822,467.33
Oct-25	33,601,998.38	39,611,516.81	19,195,257.52	28,097,661.10	3,890,000.00	3,637,620.75	364,580,792.97	2,472,885.69	0.00	11,570.75	1,144,163.19	496,243,467.16
Nov-25	33,241,602.98	39,601,128.23	19,199,588.19	28,280,248.76	3,890,000.00	3,637,620.75	399,735,743.99	2,472,885.69	0.00	11,570.76	1,144,163.19	531,214,552.54
Dec-25	33,155,970.98	45,111,877.58	19,587,316.76	28,280,248.76	3,890,000.00	3,637,620.75	372,563,907.51	2,472,885.69	0.00	11,570.76	1,144,163.19	509,855,561.98
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	376,457,834.59	399,417,911.23	182,278,997.53	330,332,813.35	46,680,000.00	43,651,449.00	3,799,366,007.23	29,674,628.36	294,751,246.00	138,849.02	13,729,958.29	5,516,479,694.60
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

NWANGELE LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 15

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	41,657,827.80	29,276,294.54	13,122,542.99	26,157,461.90	4,100,000.00	3,637,620.75	240,837,040.13	2,472,885.70	36,843,905.75	11,570.75	1,144,163.20	399,261,313.51
Feb-25	41,815,982.81	30,067,316.47	13,272,348.41	26,450,757.17	4,100,000.00	3,637,620.75	341,600,000.00	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	501,416,551.00
Mar-25	41,392,727.66	29,882,595.36	13,248,801.67	26,728,443.37	4,100,000.00	3,637,620.75	286,169,754.38	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	445,632,468.58
Apr-25	40,909,260.95	29,875,861.98	13,173,505.08	26,702,599.20	4,100,000.00	3,637,620.75	378,358,584.18	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	537,229,957.53
May-25	40,909,260.95	30,014,662.03	13,161,167.62	27,665,497.38	4,100,000.00	3,637,620.75	239,934,019.65	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	399,894,753.77
Jun-25	40,993,192.42	30,041,754.17	13,161,167.62	27,759,217.39	4,100,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	418,880,354.64
Jul-25	40,656,297.04	29,938,413.95	13,142,077.97	27,971,402.96	4,100,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	431,283,667.38
Aug-25	38,045,439.29	26,321,519.49	12,806,125.68	28,085,356.97	4,100,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	451,725,828.62
Sep-25	43,529,605.55	39,674,970.62	19,209,098.02	28,153,918.39	4,100,000.00	3,637,620.75	347,248,717.15	2,472,885.69	0.00	11,570.75	1,144,163.19	489,182,550.11
Oct-25	45,856,738.31	39,611,516.81	19,195,257.52	28,097,661.10	4,100,000.00	3,637,620.75	364,580,792.97	2,472,885.69	0.00	11,570.75	1,144,163.19	508,708,207.09
Nov-25	45,856,738.31	39,601,128.23	19,199,588.19	28,280,248.76	4,100,000.00	3,637,620.75	399,735,743.99	2,472,885.69	0.00	11,570.76	1,144,163.19	544,039,687.87
Dec-25	45,484,806.76	45,111,877.58	19,587,316.76	28,280,248.76	4,100,000.00	3,637,620.75	372,563,907.51	2,472,885.69	0.00	11,570.76	1,144,163.19	522,394,397.76
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	529,402,400.40	399,417,911.23	182,278,997.53	330,332,813.35	49,200,000.00	43,651,449.00	3,799,366,007.23	29,674,628.36	294,751,246.00	138,849.02	13,729,958.29	5,671,944,260.41
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

OBOWO LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 16

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	35,608,228.13	29,276,294.54	13,122,542.99	26,157,461.90	3,890,000.00	3,637,620.75	240,837,040.13	2,472,885.69	36,843,905.75	11,570.75	1,144,163.20	393,001,713.83
Feb-25	35,135,215.41	30,067,316.47	13,272,348.41	26,450,757.17	3,890,000.00	3,637,620.75	341,600,000.00	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	494,525,783.59
Mar-25	35,051,001.68	29,882,595.36	13,248,801.67	26,728,443.37	3,890,000.00	3,637,620.75	286,169,754.38	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	439,080,742.59
Apr-25	34,614,773.99	29,875,861.98	13,173,505.08	26,702,599.20	3,890,000.00	3,637,620.75	378,358,584.18	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	530,725,470.56
May-25	34,776,440.95	30,014,662.03	13,161,167.62	27,665,497.38	3,890,000.00	3,637,620.75	239,934,019.65	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	393,551,933.76
Jun-25	34,608,683.21	30,041,754.17	13,161,167.62	27,759,217.39	3,890,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	412,285,845.43
Jul-25	34,250,818.10	29,938,413.95	13,142,077.97	27,971,402.96	3,890,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	424,668,188.44
Aug-25	33,372,971.13	26,321,519.49	12,806,125.68	28,085,356.97	3,890,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	446,843,360.46
Sep-25	38,590,049.03	39,674,970.62	19,209,098.02	28,153,918.39	3,890,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	484,032,993.60
Oct-25	39,266,591.15	39,611,516.81	19,195,257.52	28,097,661.10	3,890,000.00	3,637,620.75	364,580,792.97	2,472,885.70	0.00	11,570.76	1,144,163.19	501,908,059.95
Nov-25	39,273,407.26	39,601,128.23	19,199,588.19	28,280,248.76	3,890,000.00	3,637,620.75	399,735,743.99	2,472,885.70	0.00	11,570.76	1,144,163.19	537,246,356.83
Dec-25	38,974,655.29	45,111,877.58	19,587,316.76	28,280,248.76	3,890,000.00	3,637,620.74	372,563,907.51	2,472,885.70	0.00	11,570.76	1,144,163.19	515,674,246.29
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	455,817,357.88	399,417,911.23	182,278,997.53	330,332,813.35	46,680,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,595,839,217.88
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

OGUTA LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 17

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	30,839,641.68	29,276,294.54	13,122,542.99	26,157,461.90	4,100,000.00	3,637,620.75	240,837,040.13	2,472,885.69	36,843,905.75	11,570.75	1,144,163.20	388,443,127.38
Feb-25	31,368,921.18	30,067,316.47	13,272,348.41	26,450,757.17	4,100,000.00	3,637,620.75	341,600,000.00	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	490,969,489.36
Mar-25	31,172,540.08	29,882,595.36	13,248,801.67	26,728,443.37	4,100,000.00	3,637,620.75	286,169,754.38	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	435,412,280.99
Apr-25	30,022,292.35	29,875,861.98	13,173,505.08	26,702,599.20	4,100,000.00	3,637,620.75	378,358,584.18	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	526,342,988.92
May-25	29,888,721.88	30,014,662.03	13,161,167.62	27,665,497.38	4,100,000.00	3,637,620.75	239,934,019.65	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	388,874,214.69
Jun-25	29,886,354.66	30,041,754.17	13,161,167.62	27,759,217.39	4,100,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	407,773,516.88
Jul-25	30,121,380.74	29,938,413.95	13,142,077.97	27,971,402.96	4,100,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	420,748,751.08
Aug-25	27,373,658.28	26,321,519.49	12,806,125.68	28,085,356.97	4,100,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	441,054,047.61
Sep-25	32,994,327.36	39,674,970.62	19,209,098.02	28,153,918.39	4,100,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	478,647,271.93
Oct-25	36,181,095.61	39,611,516.81	19,195,257.52	28,097,661.10	4,100,000.00	3,637,620.75	364,580,792.97	2,472,885.70	0.00	11,570.76	1,144,163.19	499,032,564.41
Nov-25	35,938,595.08	39,601,128.23	19,199,588.19	28,280,248.76	4,100,000.00	3,637,620.75	399,735,743.99	2,472,885.70	0.00	11,570.76	1,144,163.19	534,121,544.65
Dec-25	35,832,895.09	45,111,877.58	19,587,316.76	28,280,248.76	4,100,000.00	3,637,620.74	372,563,907.51	2,472,885.70	0.00	11,570.76	1,144,163.19	512,742,486.09
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	403,914,946.54	399,417,911.23	182,278,997.53	330,332,813.35	49,200,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,546,456,806.54
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

OHAI EGBEMA LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 18

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	23,960,555.21	29,276,294.54	13,122,542.99	26,157,461.90	4,310,000.00	3,637,620.75	240,837,040.13	2,472,885.69	36,843,905.75	11,570.75	1,144,163.20	381,774,040.91
Feb-25	23,927,118.07	30,067,316.47	13,272,348.41	26,450,757.17	4,310,000.00	3,637,620.75	341,600,000.00	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	483,737,686.25
Mar-25	23,704,441.54	29,882,595.36	13,248,801.67	26,728,443.37	4,310,000.00	3,637,620.75	286,169,754.38	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	428,154,182.45
Apr-25	23,182,117.72	29,875,861.98	13,173,505.08	26,702,599.20	4,310,000.00	3,637,620.75	378,358,584.18	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	519,712,814.29
May-25	22,886,064.83	30,014,662.03	13,161,167.62	27,665,497.38	4,310,000.00	3,637,620.75	239,934,019.65	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	382,081,557.64
Jun-25	22,801,488.39	30,041,754.17	13,161,167.62	27,759,217.39	4,310,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	400,898,650.61
Jul-25	22,511,913.76	29,938,413.95	13,142,077.97	27,971,402.96	4,310,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	413,349,284.10
Aug-25	22,208,199.47	26,321,519.49	12,806,125.68	28,085,356.97	4,310,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	436,098,588.80
Sep-25	26,550,955.49	39,674,970.62	19,209,098.02	28,153,918.39	4,310,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	472,413,900.06
Oct-25	26,973,279.87	39,611,516.82	19,195,257.52	28,097,661.10	4,310,000.00	3,637,620.75	364,580,792.97	2,472,885.70	0.00	11,570.76	1,144,163.19	490,034,748.68
Nov-25	27,725,677.37	39,601,128.23	19,199,588.19	28,280,248.76	4,310,000.00	3,637,620.75	399,735,743.99	2,472,885.70	0.00	11,570.76	1,144,163.19	526,118,626.94
Dec-25	26,843,035.49	45,111,877.58	19,587,316.76	28,280,248.76	4,310,000.00	3,637,620.74	372,563,907.51	2,472,885.70	0.00	11,570.76	1,144,163.19	503,962,626.49
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	315,569,369.76	399,417,911.24	182,278,997.53	330,332,813.35	51,720,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,460,631,229.77
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

OKIGWE LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 19

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	29,430,962.75	29,276,294.54	13,122,542.99	26,157,461.90	4,100,000.00	3,637,620.75	240,837,040.13	2,472,885.69	36,843,905.75	11,570.75	1,144,163.20	387,034,448.45
Feb-25	29,177,003.90	30,067,316.47	13,272,348.41	26,450,757.17	4,100,000.00	3,637,620.75	341,600,000.00	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	488,777,572.08
Mar-25	29,093,498.27	29,882,595.36	13,248,801.67	26,728,443.37	4,100,000.00	3,637,620.75	286,169,754.38	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	433,333,239.18
Apr-25	28,459,326.29	29,875,861.98	13,173,505.08	26,702,599.20	4,100,000.00	3,637,620.75	378,358,584.18	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	524,780,022.86
May-25	28,459,326.29	30,014,662.03	13,161,167.62	27,665,497.38	4,100,000.00	3,637,620.75	239,934,019.65	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	387,444,819.10
Jun-25	28,340,257.40	30,041,754.17	13,161,167.62	27,759,217.39	4,100,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	406,227,419.62
Jul-25	28,341,117.36	29,938,413.95	13,142,077.97	27,971,402.96	4,100,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	418,968,487.70
Aug-25	26,397,473.41	26,321,519.49	12,806,125.68	28,085,356.97	4,100,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	440,077,862.74
Sep-25	32,395,383.46	39,674,970.62	19,209,098.02	28,153,918.39	4,100,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	478,048,328.03
Oct-25	33,625,937.97	39,611,516.82	19,195,257.52	28,097,661.10	4,100,000.00	3,637,620.75	364,580,792.97	2,472,885.70	0.00	11,570.76	1,144,163.19	496,477,406.78
Nov-25	33,391,992.54	39,601,128.23	19,199,588.19	28,280,248.76	4,100,000.00	3,637,620.75	399,735,743.99	2,472,885.70	0.00	11,570.76	1,144,163.19	531,574,942.11
Dec-25	33,391,992.54	45,111,877.58	19,587,316.77	28,280,248.76	4,100,000.00	3,637,620.74	372,563,907.51	2,472,885.70	0.00	11,570.76	1,144,163.19	510,301,583.55
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	382,798,794.73	399,417,911.24	182,278,997.54	330,332,813.35	49,200,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,525,340,654.75

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

ONUIMO LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 20

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	19,166,138.90	29,276,294.54	13,122,542.99	26,157,461.90	3,890,000.00	3,637,620.75	240,837,040.13	2,472,885.69	36,843,905.75	11,570.75	1,144,163.20	376,559,624.60
Feb-25	19,563,483.03	30,067,316.47	13,272,348.41	26,450,757.17	3,890,000.00	3,637,620.75	341,600,000.00	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	478,954,051.21
Mar-25	19,310,841.84	29,882,595.36	13,248,801.67	26,728,443.37	3,890,000.00	3,637,620.75	286,169,754.38	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	423,340,582.75
Apr-25	19,137,909.74	29,875,861.98	13,173,505.08	26,702,599.20	3,890,000.00	3,637,620.75	378,358,584.18	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	515,248,606.31
May-25	19,137,909.74	30,014,662.03	13,161,167.62	27,665,497.38	3,890,000.00	3,637,620.75	239,934,019.65	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	377,913,402.55
Jun-25	19,137,909.74	30,041,754.17	13,161,167.62	27,759,217.39	3,890,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	396,815,071.96
Jul-25	19,137,909.74	29,938,413.95	13,142,077.97	27,971,402.96	3,890,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	409,555,280.08
Aug-25	18,429,493.92	26,321,519.49	12,806,125.68	28,085,356.97	3,890,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	431,899,883.25
Sep-25	20,787,144.73	39,674,970.62	19,209,098.02	28,153,918.39	3,890,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	466,230,089.30
Oct-25	21,275,689.50	39,611,516.82	19,195,257.52	28,097,661.10	3,890,000.00	3,637,620.75	364,580,792.97	2,472,885.70	0.00	11,570.76	1,144,163.19	483,917,158.31
Nov-25	21,730,316.71	39,601,128.23	19,199,588.19	28,280,248.76	3,890,000.00	3,637,620.75	399,735,743.99	2,472,885.70	0.00	11,570.76	1,144,163.19	519,703,266.28
Dec-25	21,275,689.50	45,111,877.58	19,587,316.77	28,280,248.76	3,890,000.00	3,637,620.74	372,563,907.51	2,472,885.70	0.00	11,570.76	1,144,163.19	497,975,280.51
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	260,384,959.64	399,417,911.24	182,278,997.54	330,332,813.35	46,680,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,400,406,819.66
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

ORLU LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 21

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	45,156,805.49	29,276,294.54	13,122,542.99	26,157,461.90	4,520,000.00	3,637,620.75	240,837,040.13	2,472,885.69	36,843,905.75	11,570.75	1,144,163.20	403,180,291.19
Feb-25	44,974,679.61	30,067,316.47	13,272,348.41	26,450,757.17	4,520,000.00	3,637,620.75	341,600,000.00	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	504,995,247.79
Mar-25	45,136,593.28	29,882,595.36	13,248,801.67	26,728,443.37	4,520,000.00	3,637,620.75	286,169,754.38	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	449,796,334.19
Apr-25	44,286,460.33	29,875,861.98	13,173,505.08	26,702,599.20	4,520,000.00	3,637,620.75	378,358,584.18	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	541,027,156.90
May-25	44,286,460.33	30,014,662.03	13,161,167.62	27,665,497.38	4,520,000.00	3,637,620.75	239,934,019.65	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	403,691,953.14
Jun-25	44,286,460.33	30,041,754.17	13,161,167.62	27,759,217.39	4,520,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	422,593,622.55
Jul-25	44,020,123.81	29,938,413.95	13,142,077.97	27,971,402.96	4,520,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	435,067,494.15
Aug-25	36,657,441.82	26,321,519.49	12,806,125.68	28,085,356.97	4,520,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	450,757,831.15
Sep-25	45,952,565.61	39,674,970.62	19,209,098.02	28,153,918.39	4,520,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	492,025,510.18
Oct-25	54,258,081.70	39,611,516.82	19,195,257.52	28,097,661.10	4,520,000.00	3,637,620.75	364,580,792.97	2,472,885.70	0.00	11,570.76	1,144,163.19	517,529,550.51
Nov-25	54,257,170.02	39,601,128.23	19,199,588.19	28,280,248.76	4,520,000.00	3,637,620.75	399,735,743.99	2,472,885.70	0.00	11,570.76	1,144,163.19	552,860,119.59
Dec-25	54,227,051.28	45,111,877.58	19,587,316.77	28,280,248.76	4,520,000.00	3,637,620.74	372,563,907.51	2,472,885.70	0.00	11,570.76	1,144,163.19	531,556,642.29
13th Month	22,294,522.55								0.00			22,294,522.55
TOTAL	579,794,416.16	399,417,911.24	182,278,997.54	330,332,813.35	54,240,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,727,376,276.18
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

ORSU LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 22

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	37,503,281.56	29,276,294.54	13,122,542.99	26,157,461.90	4,100,000.00	3,637,620.75	240,837,040.13	2,472,885.69	36,843,905.75	11,570.75	1,144,163.20	395,106,767.26
Feb-25	37,198,658.76	30,067,316.47	13,272,348.41	26,450,757.17	4,100,000.00	3,637,620.75	341,600,000.00	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	496,799,226.94
Mar-25	36,922,016.63	29,882,595.36	13,248,801.67	26,728,443.37	4,100,000.00	3,637,620.75	286,169,754.38	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	441,161,757.54
Apr-25	35,329,884.19	29,875,861.98	13,173,505.08	26,702,599.20	4,100,000.00	3,637,620.75	378,358,584.18	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	531,650,580.76
May-25	35,463,454.66	30,014,662.03	13,161,167.62	27,665,497.38	4,100,000.00	3,637,620.75	239,934,019.65	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	394,448,947.47
Jun-25	35,676,017.02	30,041,754.17	13,161,167.62	27,759,217.39	4,100,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	413,563,179.24
Jul-25	36,029,105.27	29,938,413.95	13,142,077.97	27,971,402.96	4,100,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	426,656,475.61
Aug-25	27,832,702.33	26,321,519.49	12,806,125.68	28,085,356.97	4,100,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	441,513,091.66
Sep-25	35,651,145.32	39,674,970.62	19,209,098.02	28,153,918.39	4,100,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	481,304,089.89
Oct-25	46,215,207.28	39,611,516.82	19,195,257.52	28,097,661.10	4,100,000.00	3,637,620.75	364,580,792.97	2,472,885.70	0.00	11,570.76	1,144,163.19	509,066,676.09
Nov-25	45,589,736.56	39,601,128.23	19,199,588.19	28,280,248.76	4,100,000.00	3,637,620.75	399,735,743.99	2,472,885.70	0.00	11,570.76	1,144,163.19	543,772,686.13
Dec-25	45,934,979.85	45,111,877.58	19,587,316.77	28,280,248.76	4,100,000.00	3,637,620.74	372,563,907.51	2,472,885.70	0.00	11,570.76	1,144,163.19	522,844,570.86
13th Month	22,294,522.54								0.00			22,294,522.54
TOTAL	477,640,711.97	399,417,911.24	182,278,997.54	330,332,813.35	49,200,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,620,182,571.99
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

ORU EAST LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 23

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	40,967,452.99	29,276,294.54	13,122,542.99	26,157,461.90	3,890,000.00	3,637,620.75	240,837,040.13	2,472,885.69	36,843,905.75	11,570.75	1,144,163.20	398,360,938.69
Feb-25	40,638,450.81	30,067,316.47	13,272,348.41	26,450,757.17	3,890,000.00	3,637,620.75	341,600,000.00	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	500,029,018.99
Mar-25	40,554,237.08	29,882,595.36	13,248,801.67	26,728,443.37	3,890,000.00	3,637,620.75	286,169,754.38	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	444,583,977.99
Apr-25	39,597,018.98	29,875,861.98	13,173,505.08	26,702,599.20	3,890,000.00	3,637,620.75	378,358,584.18	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	535,707,715.55
May-25	39,831,154.53	30,014,662.03	13,161,167.62	27,665,497.38	3,890,000.00	3,637,620.75	239,934,019.65	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	398,606,647.34
Jun-25	39,867,555.73	30,041,754.17	13,161,167.62	27,759,217.39	3,890,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	417,544,717.95
Jul-25	39,728,951.86	29,938,413.95	13,142,077.97	27,971,402.96	3,890,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	430,146,322.20
Aug-25	19,795,529.69	26,321,519.49	12,806,125.68	28,085,356.97	3,890,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	433,265,919.02
Sep-25	23,673,098.56	39,674,970.62	19,209,098.02	28,153,918.39	3,890,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	469,116,043.13
Oct-25	48,933,153.75	39,611,516.82	19,195,257.52	28,097,661.10	3,890,000.00	3,637,620.75	364,580,792.97	2,472,885.70	0.00	11,570.76	1,144,163.19	511,574,622.56
Nov-25	48,558,796.88	39,601,128.23	19,199,588.19	28,280,248.76	3,890,000.00	3,637,620.75	399,735,743.99	2,472,885.70	0.00	11,570.76	1,144,163.19	546,531,746.45
Dec-25	48,682,437.26	45,111,877.58	19,587,316.77	28,280,248.76	3,890,000.00	3,637,620.74	372,563,907.51	2,472,885.70	0.00	11,570.76	1,144,163.19	525,382,028.27
13th Month	22,294,522.54								0.00			22,294,522.54
TOTAL	493,122,360.66	399,417,911.24	182,278,997.54	330,332,813.35	46,680,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,633,144,220.68
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

ORU WEST LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 24

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	38,208,599.39	29,276,294.54	13,122,542.99	26,157,461.90	3,890,000.00	3,637,620.75	240,837,040.13	2,472,885.69	36,843,905.75	11,570.75	1,144,163.20	395,602,085.09
Feb-25	38,864,144.58	30,067,316.47	13,272,348.41	26,450,757.17	3,890,000.00	3,637,620.75	341,600,000.00	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	498,254,712.76
Mar-25	38,602,842.19	29,882,595.36	13,248,801.67	26,728,443.37	3,890,000.00	3,637,620.75	286,169,754.38	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	442,632,583.10
Apr-25	37,610,193.60	29,875,861.98	13,173,505.08	26,702,599.20	3,890,000.00	3,637,620.75	378,358,584.18	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	533,720,890.17
May-25	37,608,993.36	30,014,662.03	13,161,167.62	27,665,497.38	3,890,000.00	3,637,620.75	239,934,019.65	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	396,384,486.17
Jun-25	37,774,162.27	30,041,754.17	13,161,167.62	27,759,217.39	3,890,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	415,451,324.49
Jul-25	37,742,657.29	29,938,413.95	13,142,077.97	27,971,402.96	3,890,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	428,160,027.63
Aug-25	34,928,832.96	26,321,519.49	12,806,125.68	28,085,356.97	3,890,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	448,399,222.29
Sep-25	42,618,608.98	39,674,970.62	19,209,098.02	28,153,918.39	3,890,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	488,061,553.55
Oct-25	46,213,900.39	39,611,516.82	19,195,257.52	28,097,661.10	3,890,000.00	3,637,620.75	364,580,792.97	2,472,885.70	0.00	11,570.76	1,144,163.19	508,855,369.20
Nov-25	45,600,058.78	39,601,128.23	19,199,588.19	28,280,248.76	3,890,000.00	3,637,620.75	399,735,743.99	2,472,885.70	0.00	11,570.76	1,144,163.19	543,573,008.35
Dec-25	45,596,956.88	45,111,877.58	19,587,316.77	28,280,248.76	3,890,000.00	3,637,620.74	372,563,907.51	2,472,885.70	0.00	11,570.76	1,144,163.19	522,296,547.89
13th Month	22,294,522.54								0.00			22,294,522.54
TOTAL	503,664,473.21	399,417,911.24	182,278,997.54	330,332,813.35	46,680,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,643,686,333.23
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account t Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

OWERRI MUNICIPAL COUNCIL

ADDITIONAL NOTE 25

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	43,428,994.31	29,276,294.54	13,122,542.99	26,157,461.90	4,100,000.00	3,637,620.75	240,837,040.13	2,472,885.69	36,843,905.75	11,570.75	1,144,163.20	401,032,480.01
Feb-25	43,145,231.80	30,067,316.47	13,272,348.41	26,450,757.17	4,100,000.00	3,637,620.75	341,600,000.00	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	502,745,799.98
Mar-25	42,926,840.52	29,882,595.36	13,248,801.67	26,728,443.37	4,100,000.00	3,637,620.75	286,169,754.38	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	447,166,581.43
Apr-25	41,924,648.01	29,875,861.98	13,173,505.08	26,702,599.20	4,100,000.00	3,637,620.75	378,358,584.18	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	538,245,344.58
May-25	41,669,917.38	30,014,662.03	13,161,167.62	27,665,497.38	4,100,000.00	3,637,620.75	239,934,019.65	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	400,655,410.19
Jun-25	42,085,098.30	30,041,754.17	13,161,167.62	27,759,217.39	4,100,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	419,972,260.52
Jul-25	42,085,098.30	29,938,413.95	13,142,077.97	27,971,402.96	4,100,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	432,712,468.64
Aug-25	37,705,334.81	26,321,519.49	12,806,125.68	28,085,356.97	4,100,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	451,385,724.14
Sep-25	45,774,530.28	39,674,970.62	19,209,098.02	28,153,918.39	4,100,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	491,427,474.85
Oct-25	50,108,261.99	39,611,516.82	19,195,257.52	28,097,661.10	4,100,000.00	3,637,620.75	364,580,792.97	2,472,885.70	0.00	11,570.76	1,144,163.19	512,959,730.80
Nov-25	48,738,556.47	39,601,128.23	19,199,588.19	28,280,248.76	4,100,000.00	3,637,620.75	399,735,743.99	2,472,885.70	0.00	11,570.76	1,144,163.19	546,921,506.04
Dec-25	49,850,794.62	45,111,877.58	19,587,316.77	28,280,248.76	4,100,000.00	3,637,620.74	372,563,907.51	2,472,885.70	0.00	11,570.76	1,144,163.19	526,760,385.63
13th Month	22,294,522.54								0.00			22,294,522.54
TOTAL	551,737,829.33	399,417,911.24	182,278,997.54	330,332,813.35	49,200,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,694,279,689.35
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 26

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	50,004,314.75	29,276,294.54	13,122,542.99	26,157,461.90	4,310,000.00	3,637,620.75	240,837,040.13	2,472,885.69	36,843,905.75	11,570.75	1,144,163.20	407,817,800.45
Feb-25	49,505,481.75	30,067,316.47	13,272,348.41	26,450,757.17	4,310,000.00	3,637,620.75	341,600,000.00	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	509,316,049.93
Mar-25	49,082,783.32	29,882,595.36	13,248,801.67	26,728,443.37	4,310,000.00	3,637,620.75	286,169,754.38	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	453,532,524.23
Apr-25	48,456,107.47	29,875,861.98	13,173,505.08	26,702,599.20	4,310,000.00	3,637,620.75	378,358,584.18	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	544,986,804.04
May-25	47,821,377.50	30,014,662.03	13,161,167.62	27,665,497.38	4,310,000.00	3,637,620.75	239,934,019.65	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	407,016,870.31
Jun-25	47,747,184.23	30,041,754.17	13,161,167.62	27,759,217.39	4,310,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	425,844,346.45
Jul-25	47,431,062.43	29,938,413.95	13,142,077.97	27,971,402.96	4,310,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	438,268,432.77
Aug-25	45,555,910.83	26,321,519.49	12,806,125.68	28,085,356.97	4,310,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	459,446,300.16
Sep-25	51,332,512.86	39,674,970.62	19,209,098.02	28,153,918.39	4,310,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	497,195,457.43
Oct-25	54,108,050.17	39,611,516.82	19,195,257.52	28,097,661.10	4,310,000.00	3,637,620.75	364,580,792.97	2,472,885.70	0.00	11,570.76	1,144,163.19	517,169,518.98
Nov-25	53,830,578.69	39,601,128.23	19,199,588.19	28,280,248.76	4,310,000.00	3,637,620.75	399,735,743.99	2,472,885.70	0.00	11,570.76	1,144,163.19	552,223,528.26
Dec-25	53,706,294.79	45,111,877.58	19,587,316.76	28,280,248.77	4,310,000.00	3,637,620.74	372,563,907.51	2,472,885.70	0.00	11,570.76	1,144,163.19	530,825,885.80
13th Month	22,294,522.54								0.00			22,294,522.54
TOTAL	620,876,181.33	399,417,911.24	182,278,997.53	330,332,813.36	51,720,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,849.03	13,729,958.29	5,765,938,041.35
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

ADDITIONAL NOTE TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

OWERRI WEST LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTE 27

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments

months	LGC Emoluments/ Staff Salary(Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTRMembers Salaries	OTHER DIRECT RELEASES TO LGC	Transfers for Various Service from Council of Traditional Ruler Account	LOAN REPAYMENT	Bank Charges	Other Releases/ payment onbehalf of LGC's	TOTAL
Jan-25	47,606,253.97	29,276,294.54	13,122,542.99	26,157,461.90	3,890,000.00	3,637,620.75	240,837,040.13	2,472,885.69	36,843,905.75	11,570.75	1,144,163.20	404,999,739.67
Feb-25	47,496,286.81	30,067,316.47	13,272,348.41	26,450,757.17	3,890,000.00	3,637,620.75	341,600,000.00	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	506,886,854.99
Mar-25	47,049,004.58	29,882,595.36	13,248,801.67	26,728,443.37	3,890,000.00	3,637,620.75	286,169,754.38	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	451,078,745.49
Apr-25	45,955,716.70	29,875,861.98	13,173,505.08	26,702,599.20	3,890,000.00	3,637,620.75	378,358,584.18	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	542,066,413.27
May-25	45,708,777.28	30,014,662.03	13,161,167.62	27,665,497.38	3,890,000.00	3,637,620.75	239,934,019.65	2,472,885.69	36,843,905.75	11,570.75	1,144,163.19	404,484,270.09
Jun-25	45,498,045.31	30,041,754.17	13,161,167.62	27,759,217.39	3,890,000.00	3,637,620.75	258,714,876.90	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	423,175,207.53
Jul-25	45,159,855.01	29,938,413.95	13,142,077.97	27,971,402.96	3,890,000.00	3,637,620.75	271,365,329.32	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	435,577,225.35
Aug-25	44,211,172.78	26,321,519.49	12,806,125.68	28,085,356.97	3,890,000.00	3,637,620.75	298,257,241.05	2,472,885.70	36,843,905.75	11,570.75	1,144,163.19	457,681,562.11
Sep-25	52,506,950.95	39,674,970.62	19,209,098.02	28,153,918.39	3,890,000.00	3,637,620.75	347,248,717.15	2,472,885.70	0.00	11,570.75	1,144,163.19	497,949,895.52
Oct-25	54,110,510.35	39,611,516.82	19,195,257.52	28,097,661.10	3,890,000.00	3,637,620.75	364,580,792.97	2,472,885.70	0.00	11,570.76	1,144,163.19	516,751,979.16
Nov-25	54,108,620.86	39,601,128.23	19,199,588.19	28,280,248.76	3,890,000.00	3,637,620.75	399,735,743.99	2,472,885.70	0.00	11,570.76	1,144,163.19	552,081,570.43
Dec-25	53,987,726.27	45,111,877.58	19,587,316.77	28,280,248.76	3,890,000.00	3,637,620.74	372,563,907.51	2,472,885.70	0.00	11,569.76	1,144,163.19	530,687,316.28
13th Month	22,294,522.54								0.00			22,294,522.54
TOTAL	605,693,443.41	399,417,911.24	182,278,997.54	330,332,813.35	46,680,000.00	43,651,448.99	3,799,366,007.23	29,674,628.35	294,751,246.00	138,848.03	13,729,958.29	5,745,715,302.43
The above transfers from the State Joint Local Government Account (SJLGA) were the actual receipts from the Federation Account Allocation Committee (FAAC)												

EXPLANATORYNOTES 2025

Imo State Local Government Councils

EXPLANATORY NOTES

EXPLANATORY NOTES ON THE STATE JOINT LOCAL GOVERNMENT ACCOUNT (SJLGA) TRANSFERS TO LOCAL GOVERNMENT COUNCILS

- 1. Statutory Allocation:** This comprised of all disbursements from the State Joint Local Government account (SJLGA). Transfers in addition to other transfers to the Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	102,582,882,195.21
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff), Council of Traditional Rulers and Local Govt. Pensioners.	40,128,915,461.12
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	8,159,283,642.00
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	974,672,762.34
	TOTAL	151,845,754,060.66

- 2. Personnel Cost:** This comprised of all disbursements in respect of Salaries and Allowances paid to Local Government Staff, Political Office Holders, Primary School Teachers, Junior Secondary School Teachers, Members of the Council of Traditional Rulers and Releases for Pensions and Gratuity from the State Joint Local Government account (SJLGA). This includes:

S/No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff.	12,976,963,841.08
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	10,784,283,603.31
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	4,921,532,933.31
4	Salaries and Allowances of Political Office Holders.	1,348,560,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	1,178,589,122.88
6	Pensions to Local Govt. Retired Staff.	8,918,985,960.54
	TOTAL	40,128,915,461.12

3. Over Head Cost : This comprised of all disbursements in respect of Over Head Expenses, Disbursed from the State Joint Local Government account (SJLGA). This includes:

S/No	DESCRPTION	AMOUNT
1	Over Head Costs to Political Office Holders	3,856,932,446.09
2	Over Head Cost Released to Council of Traditional Rulers.	600,214,965.72
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	370,708,873.96
4	Various Bank Charges.	3,748,922.66
5	Release of Security Vote	715,200,000.00
6	Others Direct releases to Local Government Councils	4,166,323,446.08
	TOTAL	9,713,128,654.51

The overhead cost were classified “ 6A” and “6B” in this report. Where “6 A” is presented to show the overhead cost of the Cash Flow Statement(Statement 1) and “6B” deals with the overhead cost presented in the Consolidated Revenue Fund Statement (Statement 3) of this report.

In view of the above, the over head cost figure presented in statement 1 may not be the same as in statement 3, as the difference is always caused by the inability to fully retire all advances granted for various services to staff and officials of the Local Government Councils

4. Capital Expenditure : This comprised of all disbursements in respect of Projects and works which are classified as capital expenditure, disbursed from the State Joint Local Government account (SJLGA). This includes :

S/No	DESCRPTION	AMOUNT
1 (i)	L .G Contribution to the Joint Projects : Adminstrative Sector	35,058,960,000.00
1 (ii)	L .G Contribution to the Joint Projects : Economic Sector	21,911,850,000.00
1 (iii)	L .G Contribution to the Joint Projects : Law and Justice	0.00
1 (iv)	L .G Contribution to the Joint Projects : Social Services Sector	30,676,590,000.00
2 (i)	Capital Projects executed through Council of Traditional Rulers Account: Adminstrative Sector	80,400,000.00
2 (ii)	Capital Projects executed through Council of Traditional Rulers Account: Economic Sector	50,250,000.00
2 (iii)	Capital Projects executed through Council of Traditional Rulers Account: Law and Justice	0.00
2 (iv)	Capital Projects executed through Council of Traditional Rulers Account: Social Services Sector	70,350,000.00
3 (i)	Various Capital Jobs and Maintenance Expenses directly incurred by the Local Government Councils: Adminstrative Sector	2,843,246,454.22

3 (ii)	Various Capital Jobs and Maintenance Expenses directly incurred by the Local Government Councils Economic Sector	1,777,029,033.89
3 (iii)	Various Capital Jobs and Maintenance Expenses directly incurred by the Local Government Councils Law and Justice	0.00
3 (iv)	Various Capital Jobs and Maintenance Expenses directly incurred by the Local Government Councils: Social Services Sector	2,487,840,647.44
4 (i)	Other Expenditure on Capital Projects vide Internal Loans: Adminstrative Sector	3,183,313,4566.80
4 (ii)	Other Expenditure on Capital Projects vide Internal Loans: Economic Sector	1,989,570,910.50
4 (iii)	Other Expenditure on Capital Projects vide Internal Loans ; Law and Justice	0.00
4 (iv)	Other Expenditure on Capital Projects vide Internal Loans: Social Services Sector	2,785,399,274.70
	TOTAL	102,914,799,777.55

The **Capital Expenditure** is funded from the FAAC Allocation to the Local Government Councils from the Federation Account.

Sequel to the need to attend to various socio- economic challenges of the people, a good chunk of this allocation was used to provide necessary services and jobs that were classified as capital. The funding for these jobs, services and programmes was not sourced from any investments house.

The capital expenditure were classified “10 A” and “10B” in this report. Where “ 10A” is presented to show the capital expenditure of the Cash Flow Statement(Statement 1) while “ 10B” was the capital expenditure presented in the Consolidated Revenue Fund Statement (Statement 3) of this report.

In view of the above, the capital expenditure figure presented in statement 1 may not be the same as in statement 3, as the difference is always caused by the inability to fully retire all the preject / service advances granted for various services to staff and officials of the Local Government Councils.

Intangible/ Other Assets

This represents the Surplus/ Deficit Balances of the Statement of Capital Development Fund (Statement 4) of the Local Government Couincils of this report.

The sources in this Statements are classified as capital receipts where the capital expenses incurred were drawn, as distinctively presented in the Statements.

At the end of the period the balance may be in surplus or deficit in accord with the total amount available for use (Capital Receipt). where the Local Government incurred expenses in excess against the sources as the case may be, the balance will be in deficit.

Finally the surplus or deficit figures in Intangible / Other Assets is a reflection of Capital Receipts and Capital payments of each Local Government Council.

Internal Loans from other Funds and Repayment of Internal Loans

From the available records, an Internal Loans repayment were observed, and further examination revealed that there was no outstanding loans emanating from the one secured by the Local Government, which implies that the full value of the loan has been fully refunded. Hence the presentation, Internal Loans from other Funds and Repayment of Internal Loans in Statement of Capital Development Fund (Statement 4) of this report.

ADDITIONAL NOTES

Investing and Financing Activities

There are no investing and financing activities by the local government councils within the financial year.