

REPUBLIC OF CAMEROON  
Peace-Work-Fatherland  
MINISTRY OF DECENTRALIZATION AND  
LOCAL DEVELOPMENT  
NORTH WEST REGION  
MEZAM DIVISION

BAMENDA III COUNCIL

Private Secretariat  
P.O. Box 5012 Bamenda

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..... /BIIIC/SG/M/---2026



REPUBLIQUE DU CAMEROUN  
Paix-Travail-Patrie  
MINISTERE DE LA DECENTRALISATION  
ET DU DEVELOPPEMENT LOCAL  
REGION DU NORD OUEST  
DEPARTEMENT DE LA MEZAM

COMMUNE DE BAMENDA III

B.P Box 5012 Bamenda

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**BAMENDA III SUB-DIVISIONAL COUNCIL**  
**MEMORANDUM OF PRESENTATION**  
**Administrative Account 2025**

Dear Councillors of the Bamenda III Sub-Divisional Council, the 2025 Administrative Account that you have before you for examination and adoption stands at the sum of **(906,252,860) NINE HUNDRED AND FIVE MILLION, TWO HUNDRED AND FIFTY TWO THOUSAND, EIGHT HUNDRED AND SIXTY FRANCS CFA** which represents **76.88%** of total Revenue budget execution.

**REVENUE EVALUATION AS AT 31<sup>ST</sup> December 2025**

SN	DESCRIPTION	INITIAL BUDGET	SPECIAL AUTHORIZATION	TOTAL BUDGET	REVENUE COLLECTED	PERCENT COLLECTED
1	TOTAL REVENUE AS AT 31 <sup>ST</sup> December 2025	784,794,904	392,761,437	1,177,556,341	905,252,850	76.88%
	<b>Total</b>	784,794,904	392,761,437	1,177,556,341	905,252,850	

In Expenditure, the Accounts stands at the sum **(682,751,344)SIX HUNDRED AND EIGHTY TWO MILLION, SEVEN HUNDRED AND FIFTY ONE THOUSAND, THREE HUNDRED AND FORTY FOUR FRANCS** which represents **57.98%** of total Expenditure budget execution.

Bamenda III Council is an equal opportunity Council, encouraging all persons with disabilities and vulnerabilities to participate in  
Community Development

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**EXPENDITURE AS AT 31<sup>ST</sup> December 2025**

SN	DESCRIPTION	INITIAL BUDGET	SPECIAL AUTHORIZATION	TOTAL BUDGET	AMOUNT SPENT	PERCENT SPENT
1	TOTAL EXPENDITURE AS AT 31 <sup>st</sup> December 2025	784,794,904	392,761,437	1,177,556,341	682,751,344	57.98%
	<b>Total</b>	<b>784,794,904</b>	<b>392,761,437</b>	<b>1,177,556,341</b>	<b>682,751,344</b>	

This has been broken down into Revenue and Expenditure as follows:-

**REVENUE:BIIC SUMMARY**

ACC	DESCRIPTION	Total Budgeted Including S/A	Amount Collected	%
<b>INVESTMENT REVENUE</b>				
10	Endowment Funds	262,000,000	217,000,000	82.8%
11	Reserves Funds for Investment	102,299,639	102,299,639	100%
14	Capital and Investment Subsidies	35,000,000	58,040,052	65%
15	Long And Medium-Term Loans	51,000,000		0%
16	Other long and Medium Term debts	/	/	/
28	Depreciation of Fixed Assets	/	/	/
<b>Total Investment Revenue</b>		<b>450,299,639</b>	<b>377,339,691</b>	<b>83.80%</b>
<b>RECURRENT REVENUE</b>				
11	Reserves Funds for functional Expenditure from 2023	68,199,148	68,199,148	100%
710	Fiscal Revenue	84,000,000	51,399,137	61.19%
711	Additional Council Tax	401,000,000	371,590,834	92.67%
712	Local Development Tax	12,000,000		0%
713	Revenue From Council Taxes	76,000,000	21,458,400	28.23%
720	Revenue From the Use of Council Property	64,600,000	9,601,900	14.86%
730	Royalty granted by the State			
750	Allocation of operating Subsidies received	14,294,904		0%
760	Transfers Received from the State	5,262,650	5,262,650	100%
770	Other Miscellaneous Income and Profit	1,900,000	401,100	21.11%
780	Depreciation Carried Forward			
<b>Total Recurrent Revenue</b>		<b>727,256,702</b>	<b>527,913,169</b>	<b>72.59%</b>
<b>TOTAL BUDGET</b>		<b>1,177,556,341</b>	<b>905,252,860</b>	<b>76.88%</b>

**EXPENDITURE; BIIC SUMMARY**

ACC HEAD	DESCRIPTION	Initial Budget 1	SPECIAL AUTHOR. 2	TOTAL BUDGET 3(1+2)	Amount Spent 4(3-4)	%
<b>INVESTMENT EXPENDITURE</b>						
11	Long and Medium Terms Debts					
15	Long and Medium Terms Loans and Other debts	29,319,268		29,319,268	25,325,319	86.37
22	Other Fixed Assets	285,798,694	319,299,639	605,098,333	312,394,759	51.63
24	Current Advance Payment on Contracts for Construction					
<b>Total Investment Expenditure</b>		315,117,962	319,299,639	634,417,601	337,720,078	53.23
<b>RECURRENT EXPENDITURE</b>						
61	Goods and Services Consumed	156,365,012	37,000,000	193,365,012	133,182,677	68.88
62	Salaries and other benefits	163,236,930		163,236,930	113,248,004	69.38
63	Taxes and Levies	900,000		900,000	85,000	9.44
64	Financial Cost	400,000		400,000		
65	Subsidies Granted	20,900,000	5,262,650	26,162,650	9,900,000	37.84
66	Transfer Payments	13,000,000		13,000,000	5,162,920	39.71
67	Sundry Expenses and Losses	114,875,000	31,199,148	145,074,148	83,452,665	57.13
68	Deprecation					
<b>Total Recurrent Expenditure</b>		469,676,942	73,461,798	543,138,740	345,031,266	63.53
<b>TOTAL EXPENDITURE</b>		784,794,904	392,761,437	1,177,556,341	682,751,344	57.98

**PERCENTAGES OF COLLECTION**

SN	ORGANS	NATURE OF REVENUE	BUDGETED	SPECIAL AUTHO.	TOTAL BUDGET	AMOUNT COLLECTED	%
1	B/F 2023	Amount Brought into the 2025 Financial Year		170,498,787	170,498,787	170,498,787	100
2	COUNCIL	Local Collections	345,500,000		345,500,000	126,647,303	36.66
3	BCC	Quarterly Subventions	14,294,904		14,294,904		0
4	FEICOM	ACT, LDT, FORESTRY	425,000,000		425,000,000	385,844,120	90.79
	STATE	PIB and Subventions		222,262,650	222,262,650	222,262,650	100
<b>Total</b>			784,794,904	392,761,437	1,177,556,341	905,252,860	76.88

- 100% Represents Public Investment Budget and other subventions from the State.
- 100% Represents the brought forward from the 2024 Financial Year
- 90.79% Represents Additional Council Tax, Local Development Tax and Forestry Tax from FEICOM
- 36.66% Represents Local Collection
- 0% Represents Quarterly subventions received from the Bamenda City Council

The 2025 Administrative Accounts indicates that most of the revenue came from Council Additional Taxes and Public Investment Credits. The Council used its revenue for the:

- Improvement of the Road network within the Municipality
- Supply of portable water to strategic (Most Needed) areas of the Municipality
- Assistance to the local farmer and farming groups as well as cooperatives within the municipality.
- Support to sports association and organization of sporting activities within the Municipality
- Assistance to the vulnerable persons
- Provision of didactic material to various schools in the Municipality
- Regular payment of staff salary and NSIF dues

The execution of the 2025 budget was due to the good collaboration from the Councillors, the executive, the staff, traditional authorities, administrative authorities, all stakeholders in development and the entire population of the Bamenda III Municipality.

Thank you for your kind attention