

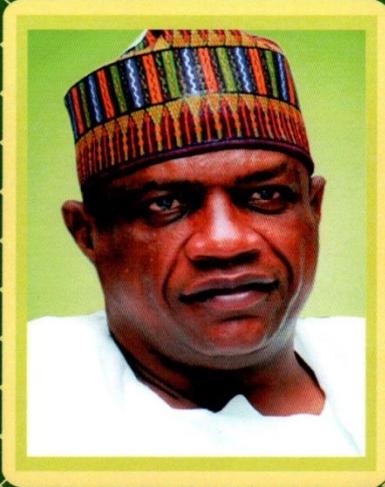


TARMUWA

LOCAL GOVERNMENT COUNCIL

YOBE STATE

**FINANCIAL
STATEMENT**



His Excellency
ALH. IBRAHIM GAIDAM (FCMA, CPA)
(Executive Governor, Yobe State)



ALH. GIDADO ABUBAKAR
CHAIRMAN LOCAL GOVERNMENT TARMUWA

FOR THE

YEAR ENDED 31ST DECEMBER, 2017

Tarmuwa Local Government Council,

Statement of Accounting Policies

1. **Accounting Basis:** The Financial Statements and schedules were prepared under cash basis on historical cost convention.
2. **Assets and Liabilities:** These are stated at their net values, provision for diminution made where supported by verifiable evidence.
3. **Capital Cost:** These are recognized in the year of their occurrence only.
4. **Investment:** The Local Government Council has shares held in various corporate entities. A request to the Yobe Investment Corporation for confirmation as to the status of the investments is receiving attention.

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

Yobe State Financial Memorandum specifies the basic content of the financial statements however, the FAAC in 2004 recommended a framework for the standardization of Accounting Reporting Format for the Federal, States and Local Government for the purposes of comparability. This format has been adopted in this report.

The modified content of the annual financial statements includes:-

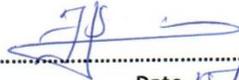
- (i) **Cash Flow Statement**
- (ii) **Statement of Assets and Liabilities**
- (iii) **Statement of Consolidated Revenue Fund**
- (iv) **Statement of Capital Development Funds and**
- (v) **Notes to the Financial Statements**

Statement No.1: Responsibility for the Financial Statements

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

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

IBRAHIM NOMAU SALEH
.....
Treasurer


.....
Date 15/8/18

STATEMENT NO 2:- Integrity Assurance

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

In our opinion, the Financial Statements fairly reflect the financial position of the Local Government as at 31st December, 2017 and it operations for the year.

ALH. MOH'D GIDADO ABUBAKAR


IBRAHIM NOMAU SALEH
.....
Treasurer
Tarmuwa Local Govt.

Date: 15/8/18


ALH. MOH'D GIDADO ABUBAKAR
.....
Chairman
Tarmuwa Local Govt.

Date: 15/8/2018

AUDITOR-GENERAL'S CERTIFICATION

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

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

Basis of Opinion

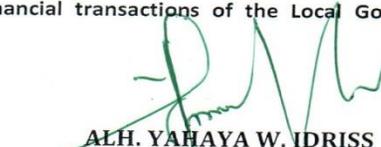
The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

Opinion

Observations arising from field inspections and areas of under utilization of resources have been forwarded for response.

In my opinion, subject to the observations/comments, the Financial Statements as presented give a fair view of the financial transactions of the Local Government for the year ended 31st December, 2017.


ALH. YAHAYA W. IDRIS
AUDITOR-GENERAL (LOCAL GOVTS.)
YOBE STATE

TARMUWA LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2017

	INCOME	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	122,646,542.00	67,550,710.50	(55,095,831.50)
	Federation Account	2,155,451,768.00	1,487,342,953.60	(668,108,814.40)
	Total Income	<u>2,278,098,310.00</u>	<u>1,554,893,664.10</u>	<u>(723,204,645.90)</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	4,087,861.68	(4,087,861.68)
2	Contribution to Pension	-	87,109,512.71	(87,109,512.71)
3	Contribution to YSUBEB	-	73,529,029.78	(73,529,029.78)
4	Contribution to Emirate Council	-	21,764,705.88	(21,764,705.88)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	1,963,235.31	(1,963,235.31)
7	Contribution to PHCMB	-	54,038,418.98	(54,038,418.98)
8	Contribution to Training	-	2,823,529.32	(2,823,529.32)
9	Contribution to YMIC	-	1,828,125.00	(1,828,125.00)
10	Contribution to Political Comm.	-	8,890,588.20	(8,890,588.20)
11	Contribution to Boarder Surveillance	-	8,235,294.08	(8,235,294.08)
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to Water Corporation	-	2,952,000.00	(2,952,000.00)
14	Miscellaneous Cont.	-	2,481,617.56	(2,481,617.56)
	Total	-	<u>281,703,918.50</u>	<u>(281,703,918.50)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	364,020,095.00	226,997,489.94	137,022,605.06
	Over Head	120,000,000.00	57,000,000.00	63,000,000.00
	Total	<u>484,020,095.00</u>	<u>283,997,489.94</u>	<u>200,022,605.06</u>
	Special Imprest Advances			
	Transfer to C.D. Fund Account	989,192,255.66		
	CAPITAL EXPENDITURE			
	Economic Sector	690,115,410.00	282,320,455.00	407,794,955.00
	Social Sector	402,000,000.00	268,192,374.62	133,807,625.38
	Area Development Sector	426,000,000.00	309,890,317.00	116,109,683.00
	Administrator Sector	309,297,361.00	122,750,116.00	186,547,245.00
	Loan Repayment	100,888,384.00	-	100,888,384.00
	Total	<u>1,928,301,155.00</u>	<u>983,153,262.62</u>	<u>945,147,892.38</u>

BUDGETSURPLUS/DEFICIT	6,038,993.04
Opening Balance as at 1/1/2017	225,982.99
Closing Balance as at 31/12/2017	- 655,784.79
	- 5,609,191.24

TARMUWA LOCAL GOVERNMENT

SUMMARY OF RECURRENT REVENUE 2017

HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1001	Tax	6,145,366.00	-	(6,145,366.00)
1002	Rate	28,165,956.00	2,898,863.50	(25,267,092.50)
1003	Local Licence Fines	32,055,000.00	31,450,311.00	(604,689.00)
1004	Earning from Undertaking	25,630,000.00	25,210,190.00	(419,810.00)
1005	Rent on Local Government Property	8,234,100.00	7,991,346.00	(242,754.00)
1006	Interest Payment Dividend	5,366,120.00	-	(5,366,120.00)
1007	Grants	800,000.00	-	(800,000.00)
1008	Miscellaneous	16,250,000.00	-	(16,250,000.00)
	TOTAL INT. GEN. REVENUE	122,646,542.00	67,550,710.50	(55,095,831.50)
1009	Federation Accounts	2,155,451,768.00	1,487,342,953.60	(668,108,814.40)
	GRAND TOTAL	<u>2,278,098,310.00</u>	<u>1,554,893,664.10</u>	<u>(723,204,645.90)</u>

TARMUWA LOCAL GOVERNMENT
SUMMARY OF INCOME

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE DIFF.	NON-OIL EXCESS	OTHERS	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	₦
1	JANUARY							
2	FEBRUARY							
3	MARCH							
4	APRIL							
5	MAY							
6	JUNE							
7	JULY							
8	AUGUST							
9	SEPTEMBER							
10	OCTOBER							
11	NOVEMBER							
12	DECEMBER							
TOTAL								

Note:

Others represent Share of Solid Minerals and LNG Dividend

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1001 – TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	-	-	-
4	Arrears: Development Tax or Levy	3,150,277.12	-	(3,150,277.12)
5	Arrears of Cattle Levy	-	-	-
6	Arrears: Cattle Tax (Where Applicable)	2,995,088.88		(2,995,088.88)
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	-	-	-
	TOTAL	<u>6,145,366.00</u>	=	<u>(6,145,366.00)</u>

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Tenement Rate	-	-	-
2	Penalty for Tenement Rate	-	-	-
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	28,165,956.00	2,898,863.50	(25,267,092.50)
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement rate	-	-	-
	TOTAL	<u>28,165,956.00</u>	<u>2,898,863.50</u>	<u>(25,267,092.50)</u>

TARMUWA LOCAL GOVERNMENT

COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1003 - LOCAL LICENCES FEES AND FINES

\\SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	30,000.00	-	(30,000.00)
2	Fines on overdue lost library book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	274,046.88	224,832.00	(49,214.88)
4	Canoe licence fees	200,000.00	-	(200,000.00)
5	Dog licence fees	200,000.00	-	(200,000.00)
6	Cartt Track licence fees	300,000.00	-	(300,000.00)
7	Motor Cycle licence fees	480,000.00	557,290.00	77,290.00
8	Hackney permit fees	540,000.00		(540,000.00)
9	Bus/Commercial Vehicle/Tax permit fees	-	913,127.00	913,127.00
10	Leaning Driving test fees	-	2,155,200.00	2,155,200.00
11	Liquar licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki cigarettes licences fees	-	-	-
15	Squatters/Hawkers Permit fees	335,953.12	952,390.00	616,436.88
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	3,970,000.00	3,335,000.00	(635,000.00)
19	Abattoir fees	1,450,000.00	1,455,200.00	5,200.00
20	Eating House licence fees	125,000.00	-	(125,000.00)
21	Kiosk licence fees	125,000.00	110,366.00	(14,634.00)
22	Bake House licence fees	135,000.00	-	(135,000.00)
23	Registration of Meat Van fees	160,000.00	-	(160,000.00)
24	Cattle Dealers licence fees	1,633,000.00	1,420,166.00	(212,834.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
25	Dried fish/dried Meat licence fees	325,000.00	320,221.16	(4,778.84)
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	635,000.00	570,324.00	(64,676.00)
	D. SECURITY			
28	Auctioneer licence fees	-	-	-
29	Goldsmith and Gold seller licence fees	440,000.00	430,320.00	(9,680.00)
30	Dane Gun licence fees	60,000.00	-	(60,000.00)
31	Hunting licence fees	50,000.00	200,750.00	150,750.00
	E. SOCIAL			
32	Marriage Registration fees	500,000.00	-	(500,000.00)
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	145,000.00	211,642.00	66,642.00
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion licence fees	160,000.00	-	(160,000.00)
38	Tent at Sea Beach permit fees	165,000.00	-	(165,000.00)
39	Radio/Television licence fees	510,000.00	404,782.00	(105,218.00)
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	-	-	-
	F. HEALTH			
43	Dislodging of septic Tank Charges	-	450,122.00	450,122.00
44	Night Soil Disposal/Depot fees	-		
45	Registration of septic Tank dislodging licence fees	-	550,719.00	550,719.00

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	-	-	-
47	Impounding of Animals fines	700,000.00	525,132.00	(174,868.00)
48	Pest control and disinfectant charges	-	-	-
49	Birth and Death registration fees	570,000.00	-	(570,000.00)
50	Burial fees	-	-	-
51	Vault fees	250,000.00	-	(250,000.00)
52	Dispensary and Maternity fees	255,000.00	240,780.00	(14,220.00)
53	Laboratory test fees	-	-	-
54	Earning from Environmental Sanitation	255,000.00	240,000.00	(15,000.00)
	G. ECONOMIC			
55	General Contractors Registration fees	2,980,000.00	2,846,722.00	(133,278.00)
56	Tender fees	1,100,000.00	972,890.00	(127,110.00)
57	Sand dredging fees	70,000.00	-	(70,000.00)
58	Minor Industry licence fees	280,000.00	-	(280,000.00)
59	Trader licence fees	900,000.00	852,320.00	(47,680.00)
60	Petty traders licence fees	350,000.00	342,166.00	(7,834.00)
61	Sand. Granile. Iron rod sellers licence	250,000.00	-	(250,000.00)
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	250,000.00	-	(250,000.00)
64	Falling of trees fees	255,000.00	-	(255,000.00)
65	Sawmill licence fees	900,000.00	675,467.00	(224,533.00)
66	Produce buying fees	285,000.00	250,000.00	(35,000.00)
67	Rice Mill/Cassava Grinding licence fees	275,000.00	-	(275,000.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	110,000.00	210,000.00	100,000.00
69	Corn Grinding Mill licence	315,000.00	214,350.00	(100,650.00)
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	250,000.00	515,220.00	265,220.00
72	Photo studio licence fees	650,000.00	710,590.00	60,590.00
73	Welding machine licence fees	900,000.00	-	(900,000.00)
74	Electric (Radio/TV) workshop	150,000.00	32,301.84	(117,698.16)
75	Blacksmith workshop licence	300,000.00	-	(300,000.00)
76	Wood making/carpentry	350,000.00	-	(350,000.00)
77	Battery charges licence fees	155,000.00	-	(155,000.00)
78	Printing press licence fees	-	-	-
79	Panel beaters licence fees	150,000.00	112,300.00	(37,700.00)
80	Vulcanizes licence fees	120,000.00	110,000.00	(10,000.00)
81	Vehicle spare parts licences	-	-	-
82	Clock/watch repairs licences	247,000.00	-	(247,000.00)
83	Cloth dyers licence fees	-	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	300,000.00	-	(300,000.00)
86	Building materials licence fees	100,000.00	-	(100,000.00)
87	Surface Tank kerosene licence	260,000.00	-	(260,000.00)
88	Photostat typing institute licence	120,000.00	40,000.00	(80,000.00)
89	Block making machine fees	80,000.00	255,000.00	175,000.00
90	Hair dressing barbing saloon	400,000.00	399,500.00	(500.00)
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	-	-	-
93	Advertisement rate licence fees	750,000.00	1,250,000.00	500,000.00
	H. ENGR WORKS AND			
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores	-	-	-
96	Hire Charges	350,000.00	670,000.00	320,000.00
97	Sale of stores	-	-	-
98	Indigene Cost Fee	1,570,000.00	1,520,121.00	(49,879.00)
99	Approval of Building Plan fees	1,550,000.00	1,472,600.00	(77,400.00)
100	Customary Right of Occup.	90,000.00	2,370,400.00	2,280,400.00
101	Commission on transfer of Plots	95,000.00	-	(95,000.00)
	TOTAL	<u>32,055,000.00</u>	<u>31,450,311.00</u>	<u>(604,689.00)</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Market	1,231,500.00	1,122,201.00	(109,299.00)
2	Motor Park	750,000.00	710,250.00	(39,750.00)
3	Shops and Shopping Centers	1,934,344.00	1,835,709.00	(98,635.00)
4	Cattle Market	4,372,516.00	4,110,266.00	(262,250.00)
5	Abattoir/Slaughter House	3,725,900.00	3,560,112.00	(165,788.00)
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	5,253,000.00	5,101,262.00	(151,738.00)
8	Earnings from industrial	8,362,740.00	8,770,390.00	407,650.00
9	Earning from other commercial undertaking	-	-	-
	TOTAL	<u>25,630,000.00</u>	<u>25,210,190.00</u>	<u>(419,810.00)</u>

HEAD 1005 - RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	4,322,005.00	4,338,576.00	16,571.00
2	Rent on Local Government Building	2,926,395.00	2,852,790.00	(73,605.00)
3	Rent on other Local Government landed property	985,700.00	799,980.00	(185,720.00)
	TOTAL	<u>8,234,100.00</u>	<u>7,991,346.00</u>	<u>(242,754.00)</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2016

HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2016	ACTUAL 2016	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans to (her Local Government)	-	-	-
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Govt. Dividend	-	-	-
5	Interest on Staff Housing and other loans	5,366,120.00	-	(5,366,120.00)
	TOTAL	<u>5,366,120.00</u>	-	<u>(5,366,120.00)</u>

HEAD 1007 - GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2016	ACTUAL 2016	VARIANCE
		₦	₦	₦
1	Grants from State Government	800,000.00	-	(800,000.00)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>800,000.00</u>	-	<u>(800,000.00)</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1008 - MICELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	-	-	-
3	Payments in Lieu of Sign	11,872,745.00	-	(11,872,745.00)
4	Unclaimed Deposits	-	-	-
5	Tractor hiring	4,377,255.00		(4,377,255.00)
6	Sales of Agric fruit	-	-	-
7	Sales of Agric Product	-	-	-
8	Irrigation Scheme charges	-	-	-
9	Fishing charges	-	-	-
10	Hide/Skin buyer fees	-	-	-
11	Vet. Clinic Charges Miscellaneous	-	-	-
	TOTAL	<u>16,250,000.00</u>	-	<u>(16,250,000.00)</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1009 – STATUTORY ALLOCATION

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,519,403,545.00	1,071,547,046.83	(447,856,498.17)
2	Allocation from State Government	18,000,000.00	-	(18,000,000.00)
3	VAT Allocation	279,067,157.00	274,500,454.30	(4,566,702.70)
4	Excess Crude Oil Account	338,981,066.00	30,054,259.95	(308,926,806.05)
5	Non Oil Excess	-	25,202,981.07	25,202,981.07
6	LNG Dividend	-	-	-
7	Share of Solid Mineral	-	-	-
8	Exchange Diff. Mineral	-	86,038,211.45	86,038,211.45
	TOTAL	<u>2,155,451,768.00</u>	<u>1,487,342,953.60</u>	<u>(668,108,814.40)</u>

TARMUWA LOCAL GOVERNMENT

SUMMARY OF RECURRENT EXPENDITURE 2017

HEAD	DETAILS	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	32,162,390.00	25,337,990.17	6,824,399.83
	Overhead	11,000,000.00	7,220,557.12	3,779,442.88
2002	Office of the Secretary			
	Personnel Cost	21,240,415.00	14,325,167.12	6,915,247.88
	Overhead	12,780,000.00	5,150,199.10	7,629,800.90
2003	The Council			
	Personnel Cost	20,790,092.00	12,212,119.72	8,577,972.28
	Overhead	10,900,000.00	5,220,288.00	5,679,712.00
2004	Personnel Management			
	Personnel Cost	37,550,219.00	29,150,555.02	8,399,663.98
	Overhead	-	-	-
2005	Treasury			
	Personnel Cost	56,377,225.00	31,113,196.77	25,264,028.23
	Overhead	14,327,110.00	9,232,127.17	5,094,982.83
2006	Education			
	Personnel Cost	-	-	-
	Overhead	11,000,000.00	4,255,100.11	6,744,899.89
2007	Primary Health Care			
	Personnel Cost	70,352,700.10	36,729,345.22	33,623,354.88
	Overhead	10,982,370.00	6,753,716.30	4,228,653.70
2008	General Agric			
	Personnel Cost	47,899,332.13	27,552,170.19	20,347,161.94
	Overhead	12,346,132.00	5,782,125.10	6,564,006.90
2009	Works			
	Personnel Cost	45,233,190.12	25,972,392.12	19,260,798.00
	Overhead	30,943,778.00	11,050,117.00	19,893,661.00
2010	Traditional Council			
	Personnel Cost	15,436,726.18	10,225,361.11	5,211,365.07
	Overhead	5,720,610.00	2,335,770.00	3,384,840.00
2011	MISCELLANEOUS			
	Personnel Cost	16,977,805.47	14,379,192.50	2,598,612.97
	Overhead	-	-	-

TOTAL		<u>484,020,095.00</u>	<u>283,997,489.94</u>	<u>200,022,605.06</u>
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TARMUWA LOCAL GOVERNMENT

DETAILS OF RECURRENT EXPENDITURE

FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	32,162,390.00	25,337,990.17	6,824,399.83
2	Travel and Transport	1,645,380.00	1,527,370.17	118,009.83
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,560,000.00	1,490,766.25	69,233.75
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,340,266.00	1,332,127.00	8,139.00
8	Consultancy Services and special committees	-	-	-
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	2,372,000.00	194,131.15	2,177,868.85
11	Entertainment and Hospitality	1,500,000.00	1,450,792.00	49,208.00
12	Miscellaneous Expenses	1,226,566.00	-	1,226,566.00
13	Provision and Service Materials	1,355,788.00	1,225,370.55	130,417.45
	TOTAL	<u>43,162,390.00</u>	<u>32,558,547.29</u>	<u>10,603,842.71</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	21,240,415.00	14,325,167.12	6,915,247.88
2	Travel and Transport	1,237,557.00	954,937.11	282,619.89
3	Utility Services	500,000.00	-	500,000.00
4	Telephone and Postal Services	730,621.00	-	730,621.00
5	Stationery and Printing	1,450,321.00	1,322,790.15	127,530.85
6	Maintenance of Office Furniture and Equipment	892,696.00	784,770.11	107,925.89
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,372,930.00	-	1,372,930.00
8	Consultancy Services and special committees	1,169,245.00	-	1,169,245.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,125,733.00	1,442,381.73	683,351.27
11	Entertainment and Hospitality	1,550,340.00	-	1,550,340.00
12	Miscellaneous Expenses	1,000,000.00	-	1,000,000.00
13	Provision and Service Materials	750,557.00	645,320.00	105,237.00
	TOTAL	<u>34,020,415.00</u>	<u>19,475,366.22</u>	<u>14,545,048.78</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	20,790,092.00	12,212,119.72	8,577,972.28
2	Travel and Transport	892,750.00	782,660.00	110,090.00
3	Utility Services	510,000.00	450,277.00	59,723.00
4	Telephone and Postal Services	620,170.00	510,342.00	109,828.00
5	Stationery and Printing	950,344.00	914,449.16	35,894.84
6	Maintenance of Office Furniture and Equipment	730,000.00	670,232.00	59,768.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	637,880.00	437,992.00	199,888.00
8	Consultancy Services and special committees	1,211,700.00	-	1,211,700.00
9	Grants, Contributions and Subventions	900,000.00	-	900,000.00
10	Training Staff Development and Welfare	1,520,620.00	958,079.84	562,540.16
11	Entertainment and Hospitality	1,326,426.00	382,799.00	943,627.00
12	Miscellaneous Expenses	1,000,000.00	111,231.00	888,769.00
13	Provision and Service Materials	600,110.00	-	600,110.00
	TOTAL	<u>31,690,092.00</u>	<u>17,432,407.72</u>	<u>14,257,684.28</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2004: PERSONNEL MANAGMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	37,550,219.00	29,150,555.02	8,399,633.98
2	Travel and Transport	-	-	-
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	TOTAL	<u>37,550,219.00</u>	<u>29,150,555.02</u>	<u>8,399,633.98</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	56,377,225.00	31,113,196.77	25,264,028.23
2	Travel and Transport	1,220,000.00	1,090,112.50	129,887.50
3	Utility Services	970,500.00	612,000.00	358,500.00
4	Telephone and Postal Services	732,900.00	572,921.11	159,978.89
5	Stationery and Printing	1,500,100.00	1,350,421.00	149,679.00
6	Maintenance of Office Furniture and Equipment	2,384,819.00	1,527,344.05	857,474.95
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,460,041.00	1,255,991.13	204,049.87
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,750,000.00	1,115,426.18	634,573.82
11	Entertainment and Hospitality	2,113,000.00	945,230.36	1,167,769.64
12	Miscellaneous Expenses	1,215,000.00	-	1,215,000.00
13	Provision and Service Materials	980,750.00	762,680.84	218,069.16
	TOTAL	<u>70,704,335.00</u>	<u>40,345,323.94</u>	<u>30,359,011.06</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	-	-	-
2	Travel and Transport	2,340,000.00	2,115,111.13	224,888.87
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	700,000.00	-	700,000.00
6	Maintenance of Office Furniture and Equipment	-	-	#VALUE!
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,750,000.00	-	1,750,000.00
8	Consultancy Services and special committees	1,060,000.00	-	1,060,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,950,000.00	634,618.98	1,315,381.02
11	Entertainment and Hospitality	1,200,000.00	-	1,200,000.00
12	Miscellaneous Expenses	2,000,000.00	1,505,370.00	494,630.00
13	Provision and Service Materials	-	-	-
	TOTAL	<u>11,000,000.00</u>	<u>4,255,100.11</u>	<u>6,744,899.89</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	70,352,700.10	36,729,345.22	33,623,354.88
2	Travel and Transport	2,370,000.00	1,320,187.82	1,049,812.18
3	Utility Services	950,000.00	455,377.13	494,622.87
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	737,200.00	672,330.15	64,869.85
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,732,000.00	1,592,450.00	139,550.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	820,000.00	780,899.20	39,100.80
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,813,170.00	1,282,100.00	531,070.00
13	Provision and Service Materials	2,560,000.00	650,372.00	1,909,628.00
	TOTAL	<u>81,335,070.10</u>	<u>43,483,061.52</u>	<u>37,852,008.58</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	47,899,332.13	27,552,170.19	20,347,161.94
2	Travel and Transport	2,320,130.00	1,450,332.00	869,798.00
3	Utility Services	1,213,750.00	-	1,213,750.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,320,000.00	1,211,442.00	108,558.00
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,400,000.00	-	2,400,000.00
8	Consultancy Services and special committees	550,000.00	514,899.00	35,101.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,250,366.00	812,007.87	438,358.13
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	2,220,740.00	861,104.11	1,359,635.89
13	Provision and Service Materials	1,071,146.00	932,340.12	138,805.88
	TOTAL	<u>60,245,464.13</u>	<u>33,334,295.29</u>	<u>26,911,168.84</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	45,233,190.12	25,972,392.12	19,260,798.00
2	Travel and Transport	3,426,100.00	2,695,027.00	731,073.00
3	Utility Services	3,260,116.00	419,370.00	2,840,746.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,791,120.00	1,582,335.00	1,208,785.00
6	Maintenance of Office Furniture and Equipment	5,332,700.00	1,735,046.39	3,597,653.61
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,820,000.00	2,277,188.11	1,542,811.89
11	Entertainment and Hospitality	3,561,342.00	-	3,561,342.00
12	Miscellaneous Expenses	2,972,400.00	-	2,972,400.00
13	Provision and Service Materials	5,780,000.00	2,341,150.50	3,438,849.50
	TOTAL	<u>76,176,968.12</u>	<u>37,022,509.12</u>	<u>39,154,459.00</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	15,436,726.18	10,225,361.11	5,211,365.07
2	Travel and Transport	1,375,000.00	798,273.58	576,726.42
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,000,000.00	825,340.72	174,659.28
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,230,000.00	-	1,230,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,365,610.00	-	1,365,610.00
13	Provision and Service Materials	750,000.00	712,155.70	37,844.30
	TOTAL	<u>21,157,236.18</u>	<u>12,561,131.11</u>	<u>8,596,105.07</u>

HEAD 2011: MISCELLANEOUS

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Miscellaneous Expenses	16,977,805.47	14,379,192.50	2,598,612.97
	TOTAL	<u>16,977,805.47</u>	<u>14,379,192.50</u>	<u>2,598,612.97</u>

TARMUWA LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2017

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	26,000,000.00	24,372,150.00	1,627,850.00
4002	Livestock Development	15,365,410.00	13,265,716.00	2,099,694.00
4003	Forestry Development	3,750,000.00	2,924,320.00	825,680.00
4004	Fisheries	-	-	-
4005	Manufacturing & Craft	-	-	-
4006	Rural Electrification	30,000,000.00	85,312,500.00	(55,312,500.00)
4007	Commerce/Finance & Supply	120,000,000.00	63,132,110.00	56,867,890.00
4008	Transportation Roads/Bridges	495,000,000.00	93,313,659.00	401,686,341.00
	TOTAL ECONOMIC SECTOR	<u>690,115,410.00</u>	<u>282,320,455.00</u>	<u>407,794,955.00</u>
	SOCIAL SECTOR			
5001	Education Development	125,000,000.00	63,772,505.00	61,227,495.00
5002	Health and Services	109,500,000.00	50,321,790.00	59,178,210.00
5003	Information	36,000,000.00	57,125,000.00	(21,125,000.00)
5004	Social Development & Culture	131,500,000.00	96,973,079.62	34,526,920.38
5005	Fire Service	-	-	-
	TOTAL SOCIAL SECTOR	<u>402,000,000.00</u>	<u>268,192,374.62</u>	<u>133,807,625.38</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	330,000,000.00	155,325,166.00	174,674,834.00
6002	Environmental Sewage & Drainage	62,000,000.00	57,477,990.00	4,522,010.00
6003	Town & Community Planning	34,000,000.00	97,087,161.00	(63,087,161.00)
6004	Community Development	-	-	-
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>426,000,000.00</u>	<u>309,890,317.00</u>	<u>116,109,683.00</u>
	ADMIN SECTOR			
7001	General Admin office	125,000,000.00	55,288,560.00	69,711,440.00
7002	Staff Housing	184,297,361.00	67,461,558.00	116,835,803.00
7003	Workshops	-	-	-
	TOTAL ADMIN SECTOR	<u>309,297,361.00</u>	<u>122,750,116.00</u>	<u>186,547,245.00</u>
8001	Loan Repayment	100,888,384.00	-	100,888,384.00
	GRAND TOTAL	<u>1,928,301,155.00</u>	<u>983,153,262.62</u>	<u>945,147,892.38</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2017

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Fertilizer			
2	Purchase of Grains	18,503,281.00	17,338,860.00	1,164,421.00
3	Construction of Earth	-	-	-
4	Purchase of Farm Site	-	-	-
5	Purchase of Water Pumps for irrigation	-	-	-
6	Procurement of Chemical and Sprayers	-	-	-
7	Repairs of Tractor	-	-	-
8	Repair of Agric Store at Babbangida	4,496,719.00	5,327,990.00	(831,271.00)
9	Purchase of Motor Vehicle to Agric	-	-	-
10	Purchase of Thresher	3,000,000.00	1,705,300.00	1,294,700.00
	TOTAL	<u>26,000,000.00</u>	<u>24,372,150.00</u>	<u>1,627,850.00</u>

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of animal drugs, vaccine and drugs	4,697,828.32	4,562,399.00	135,429.32
2	Construction of slaughter house at Jumbam, Biriri and Babbangida	3,822,150.00	3,789,250.00	32,900.00
3	Construction of meat stall at 3 Market	1,772,350.00	1,625,330.00	147,020.00
4	Construction of veterinary Clinic and equipment	5,073,081.68	3,288,732.00	1,784,349.68
5	Establishment of loading bed for cattle, sheep and goat at	-	-	-

	Babbangida			
	TOTAL	<u>15,365,410.00</u>	<u>13,265,716.00</u>	<u>2,099,694.00</u>

TARMUWA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Establishment of Shelter Belt	1,650,000.00	1,237,299.00	412,701.00
2	Development of Nursery	1,029,656.00	1,166,744.00	(137,088.00)
3	Purchase of Polythene bag	450,000.00	-	450,000.00
4	Development of Tree for Plantings	-	-	-
5	Purchase of fish spouts	620,344.00	520,277.00	100,067.00
6	Purchase of watering cans and equipment	-	-	-
	TOTAL	<u>3,750,000.00</u>	<u>2,924,320.00</u>	<u>825,680.00</u>

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Establishment of Fish Ponds at Jumbam	-	-	-
2	Purchase of Fish Species	-	-	-
	TOTAL	-	-	-

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦

1	Manufacturing Unit Crafting development	-	-	-
	TOTAL	-	-	-

TARMUWA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Electrification from Babbangida, Guduram to Mafa Village.	10,211,559.00	22,794,990.00	(12,583,431.00)
2	Electrification from Babbangida, Lantewa, to Kaliyari Village	9,055,151.00	20,625,362.00	(11,570,211.00)
3	Electrification from Babbangida to Shekari and Kariyel Village	8,733,290.00	29,918,148.00	(21,184,858.00)
4	Street Light at Babbangida Town	2,000,000.00	11,974,000.00	(9,974,000.00)
	TOTAL	<u>30,000,000.00</u>	<u>85,312,500.00</u>	<u>(55,312,500.00)</u>

HEAD 4007: FINANCE DEPARTMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Market	32,387,160.00	11,528,274.00	20,858,886.00
2	Construction of Shopping Complex	31,270,620.00	15,221,982.00	16,048,638.00
3	Purchase of Mass Transit Buses	39,000,100.00	26,155,110.00	12,844,990.00
4	Renovation of Store Room at Ngaltanne	17,342,120.00	10,226,744.00	7,115,376.00
	TOTAL	<u>120,000,000.00</u>	<u>63,132,110.00</u>	<u>56,867,890.00</u>

TARMUWA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Rural Road and Drainage	-	-	-
2	Construction of Feeder Road and (5) Culvert.	495,000,000.00	93,313,659.00	401,686,341.00
	TOTAL	<u>495,000,000.00</u>	<u>93,313,659.00</u>	<u>401,686,341.00</u>

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Supply of Instructional material to all Primary Schools LGA	16,000,000.00	9,782,790.00	6,217,210.00
2	Purchase of MV	30,000,000.00	7,972,892.17	22,027,107.83
3	Feeding and Maintenance of Boarding Primary Schools	17,000,000.00	-	17,000,000.00
4	Construction of School quarters LGA	10,000,000.00	9,275,702.00	724,298.00
5	Renovation of Schools	15,000,000.00	14,266,320.00	733,680.00
6	Construction of Teachers logde	37,000,000.00	22,474,800.83	14,525,199.17
	TOTAL	<u>125,000,000.00</u>	<u>63,772,505.00</u>	<u>61,227,495.00</u>

TARMUWA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of (5) Dispensary within L.G.A	19,180,000.00	12,615,568.00	6,564,432.00
2	Construction of Doctors quarters	-	-	-
3	Purchase of essential drugs	9,000,000.00	-	9,000,000.00
4	Construction of Accident and Emergency at Comprehensive Health Center, Maternity Health Center at Babbangida, Goduram, Shekau, etc.	22,320,000.00	17,550,299.00	4,769,701.00
5	Upgrading of Dispensary MCH	17,000,000.00	-	17,000,000.00
6	Purchase of Gen Sets.	15,000,000.00	8,372,455.00	6,627,545.00
7	Purchase of MCH equipment	15,000,000.00	7,533,291.00	7,466,709.00
8	Renovation of Kariye	5,000,000.00	-	5,000,000.00
9	Renovation of MDG	7,000,000.00	4,250,177.00	2,749,823.00
TOTAL		<u>109,500,000.00</u>	<u>50,321,790.00</u>	<u>59,178,210.00</u>

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Security Property	19,653,900.00	33,378,850.00	(13,724,950.00)
2	Construction of Viewing Centre contribution to Security	16,346,100.00	23,746,150.00	(7,400,050.00)
TOTAL		<u>36,000,000.00</u>	<u>57,125,000.00</u>	<u>(21,125,000.00)</u>

TARMUWA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Sport Equipment	36,500,000.00	15,972,370.00	20,527,630.00
2	Youth Empowerment	95,000,000.00	81,000,709.62	13,999,290.38
TOTAL		<u>131,500,000.00</u>	<u>96,973,079.62</u>	<u>34,526,920.38</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Fire Fighting	-	-	-
TOTAL			-	-

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Drilling of Boreholes at various location	133,100,000.00	57,344,127.00	75,755,873.00
2	Construction of Cement Well at 10 Ward of the L.G	19,379,867.00	-	19,379,867.00
3	Purchase of Submersible Pump	30,520,133.00	27,992,226.00	2,527,907.00
4	Construction of Water Reservoir	25,000,000.00	12,372,162.00	12,627,838.00
5	Drilling Rig and Compressor Complete package with Water Tanker	122,000,000.00	57,616,651.00	64,383,349.00

TOTAL	<u>330,000,000.00</u>	<u>155,325,166.00</u>	<u>174,674,834.00</u>
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TARMUWA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 6002: ENVIRONMENTAL SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Improvement of Township drainage at Jumbam	24,377,500.00	10,841,371.00	13,536,129.00
2	Purchase of Motor Vehicle Water Tanker	19,771,877.00	25,929,115.00	(6,157,238.00)
3	Purchase of Office Furniture	17,850,623.00	20,707,504.00	(2,856,881.00)
TOTAL		<u>62,000,000.00</u>	<u>57,477,990.00</u>	<u>4,522,010.00</u>

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Counterpart funding at 4 Villages Babbangida, Gaduram, Mafa and Nangillan	34,000,000.00	97,087,161.00	(63,087,161.00)
TOTAL		<u>34,000,000.00</u>	<u>97,087,161.00</u>	<u>(63,087,161.00)</u>

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Assistant to Community Development Project	-	-	-
2	Filling Station at Bara	-	-	-
TOTAL		-	-	-

TARMUWA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 6005: AREA WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Material to Area/Ward Development	-	-	-
TOTAL		-	-	-

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Renovation of L.G. Secretariat	30,000,000.00	12,746,133.00	17,253,867.00
2	Purchase of Furniture	25,000,000.00		25,000,000.00
3	Fencing of Graveyard at Gaduram, Kayel, Churokuso	21,000,000.00	10,342,891.00	10,657,109.00
4	Construction of New Jumma'at Mosque at Manda'a Da'a Guduram, Matari	49,000,000.00	32,199,536.00	16,800,464.00
5	Construction of New L.G Secretariat	30,000,000.00	12,746,133.00	17,253,867.00
TOTAL		<u>125,000,000.00</u>	<u>55,288,560.00</u>	<u>69,711,440.00</u>

TARMUWA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2016	ACTUAL 2016	VARIANCE
		₦	₦	₦
1	Renovation and Construction of Old Govt. Lodge	76,914,051.00	16,641,500.00	60,272,551.00
2	Renovation of Senior Staff	-	-	-
3	Construction of 4 District Head Palaces	64,300,000.00	32,278,605.00	32,021,395.00
4	Interlocking of Emirate Palace	20,733,200.00	18,541,453.00	2,191,747.00
5	Purchase of Motor Vehicle to District Heads	22,350,110.00	-	22,350,110.00
TOTAL		<u>184,297,361.00</u>	<u>67,461,558.00</u>	<u>116,835,803.00</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2016	ACTUAL 2016	VARIANCE
		₦	₦	₦
1	Workshop/Seminar	-	-	-
TOTAL		-	-	-

HEAD 8001: LOAN REPAYMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2016	ACTUAL 2016	VARIANCE
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		₺	₺	₺
1	Workshop/Seminar	100,888,384.00	-	100,888,384.00
TOTAL		<u>100,888,384.00</u>	-	<u>100,888,384.00</u>