

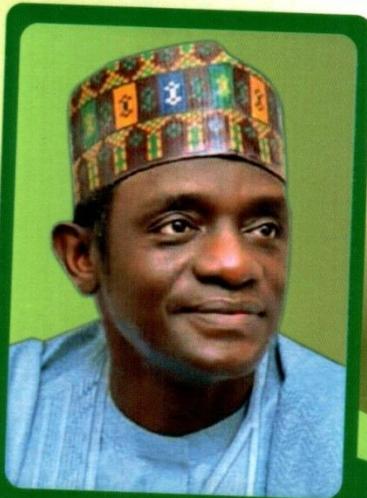


TARMUWA

LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



ALH. GIDADO ABUBAKAR
CHAIRMAN
TARMUWA LOCAL GOVERNMENT

FOR THE YEAR ENDED
31ST DECEMBER, 2018

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 Account 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

Tarmuwa Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2018.

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 Council 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 and Private Agencies with interest in the Financial Resources of the Local Government Council. To the best of my knowledge, adequate system of internal control has been operated throughout the reporting period.


.....
BABA UMARU
Treasurer

22 - 12 - 2019
.....
Date

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 presents the financial position and operations of the Local Government as at 31st December, 2018.


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BABA UMARU
Treasurer
Tarmuwa Local Government

Date: 22 - 12 - 2019
.....


.....
Chairman
Tarmuwa Local Government

Date: 22 - 12 - 2019
.....

AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No.6 of Yobe State 2000 (Yobe State Financial Memoranda for Local Government), the Local Government Treasurer is the Chief Finance Officer and Head of the Treasury Department of the Local Government (Sect. 1.13). In addition to his duties of being accountable for 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

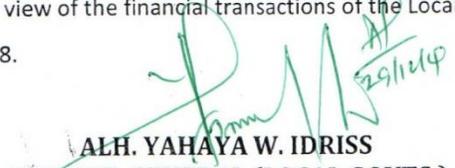
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

Opinion

Observations arising from audit field inspections for areas of under utilization of resources have been forwarded to the Council for response.

In my opinion, subject to the observations/comments earlier forwarded, the Financial Statements presents a fair view of the financial transactions of the Local Government for the year ended 31st December, 2018.


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

**TARMUWA LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2018**

S/N	INCOME	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦		
	Internal Generated Revenue	189,566,668.50	103,577,756.10	(85,988,912.40)
	Federation Account (Note 1:)	1,525,512,126.44	1,988,401,683.25	462,889,556.81
	TOTAL INCOME	<u>1,715,078,794.94</u>	<u>2,091,979,439.35</u>	<u>376,900,644.41</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	4,087,861.68	(4,087,861.68)
2	Contribution to Pension	-	150,116,868.80	(150,116,868.80)
3	Contribution to YSUBEB	-	77,014,690.80	(77,014,690.80)
4	Contribution to Emirate Council	-	24,000,000.00	(24,000,000.00)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,117,647.08	(2,117,647.08)
7	Contribution to PHCMB	-	59,157,679.77	(59,157,679.77)
8	Contribution to Training	-	2,823,529.32	(2,823,529.32)
9	Contribution to YMIC	-	1,800,000.00	(1,800,000.00)
10	Contribution to Security	-	8,890,588.20	(8,890,588.20)
11	Contribution to Boarder Surveillance	-	-	-
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to Water Corporation	-	2,952,000.00	(2,952,000.00)
14	Miscellaneous Cont.	-	13,463,999.88	(13,463,999.88)
	TOTAL	-	358,424,865.53	(358,424,865.53)
	RECURRENT EXPENDITURE			
	Personnel Cost	320,162,912.24	253,094,734.92	67,068,177.32
	Over Head	120,000,000.00	163,577,756.10	(43,577,756.10)
	TOTAL	<u>440,162,912.24</u>	<u>416,672,491.02</u>	<u>23,490,421.22</u>
	Special Imprest Advances (Note 2:)		2,600,000.00	
	Transfer to C.D. Fund Account		1,314,282,082.80	
	CAPITAL EXPENDITURE			
	Economic Sector	413,764,242.63	351,051,584.50	62,712,658.13
	Social Sector	376,500,000.00	322,720,500.00	53,779,500.00
	Area Development Sector	359,545,000.00	238,779,484.27	120,765,515.73
	Administrator Sector	382,088,834.00	372,421,400.00	9,667,434.00
	Loan Repayment	-	-	-
	TOTAL	<u>1,531,898,076.63</u>	<u>1,284,972,968.77</u>	<u>246,925,107.86</u>

BUDGET SURPLUS/DEFICIT - 29,309,114.03

Opening Balance Cash 1/1/2018 - 33,897.12

Bank - 6,231,078.91

6,264,976.03

Closing Balance Cash 31/12/2018 - Nil

Bank - 35,574,090.06

35,574,090.06

Represented by:

Zenith Bank 1,773,307.72

First Bank 1,480,988.64

UBA 32,319,797.70

TARMUWA LOCAL GOVERNMENT

SUMMARY OF RECURRENT REVENUE 2018

HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1001	Tax	8,052,367.00	-	(8,052,367.00)
1002	Rate	26,377,076.73	3,472,950.11	(22,904,126.62)
1003	Local License Fines	64,722,150.12	62,225,701.50	(2,496,448.62)
1004	Earning from Undertaking	50,752,162.15	28,523,971.45	(22,228,190.70)
1005	Rent on Local Government Property	10,572,300.00	9,355,133.04	(1,217,166.96)
1006	Interest Payment Dividend	10,456,112.50	-	(10,456,112.50)
1007	Grants	1,000,000.00	-	(1,000,000.00)
1008	Miscellaneous	17,634,500.00	-	(17,634,500.00)
	TOTAL INT. GEN. REVENUE	<u>189,566,668.50</u>	<u>103,577,756.10</u>	<u>(85,988,912.40)</u>
1009	Federation Accounts	1,525,512,126.44	1,988,401,683.25	462,889,556.81
	GRAND TOTAL	<u>1,715,078,794.94</u>	<u>2,091,979,439.35</u>	<u>376,900,644.41</u>

TARUWA LOCAL GOVERNMENT
SUMMARY OF INCOME

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		N	N	N	N	N	N	N	N
1	JANUARY	127,139,103.34	23,529,372.19				7,128,053.18	516,249.14	158,312,777.85
2	FEBRUARY	126,049,909.10	27,305,573.12						153,355,482.22
3	MARCH	130,202,827.37	24,881,167.19					174,284.86	155,258,279.42
4	APRIL	112,414,909.89	23,892,716.60		4,462,164.89	10,023,792.57			150,793,583.95
5	MAY	139,671,652.67	24,315,482.34					111,541.89	164,098,676.90
6	JUNE	135,858,164.20	26,554,707.75						162,412,871.95
7	JULY	141,374,924.21	23,800,591.31			9,695,001.41		1,949,280.45	176,819,797.38
8	AUGUST	136,391,111.81	22,408,696.59	2,780,043.13		5,798,099.91			167,377,951.44
9	SEPTEMBER	138,951,272.97	32,646,031.20		37,970.07				171,635,274.24
10	OCTOBER	133,119,549.86	22,339,489.22		64,398.58			1,172,397.21	156,695,834.87
11	NOVEMBER	141,995,964.19	25,698,864.87		252,885.34	6,345,751.42	9,871,166.87		184,164,632.69
12	DECEMBER	143,756,811.81	29,149,685.98		187,868.84			187,868.84	173,282,235.47
13	Additional FAAC Mar/Oct. 2018	14,194,284.87							14,194,284.87
TOTAL		1,621,120,486.29	306,522,378.36	2,780,043.13	5,005,287.72	31,862,645.31	16,999,220.05	4,111,622.39	<u>1,988,401,683.25</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 1001 - TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	-	-	-
4	Arrears: Development Tax or Levy	4,057,278.12	-	(4,057,278.12)
5	Arrears of Cattle Levy	-	-	-
6	Arrears: Cattle Tax (Where Applicable)	3,995,088.88	-	(3,995,088.88)
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	-	-	-
	TOTAL	<u>8,052,367.00</u>	=	<u>(8,052,367.00)</u>

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Tenement Rate	-	-	-
2	Penalty for Tenement Rate	-	-	-
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	26,377,076.73	3,472,950.11	(22,904,126.62)
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement rate	-	-	-
	TOTAL	<u>26,377,076.73</u>	<u>3,472,950.11</u>	<u>(22,904,126.62)</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	60,000.00	-	(60,000.00)
2	Fines on overdue lost library book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	-	-	-
4	Canoe licence fees	400,000.00	449,664.11	49,664.11
5	Dog licence fees	400,000.00	-	(400,000.00)
6	Cartt Track licence fees	600,000.00	-	(600,000.00)
7	Motor Cycle licence fees	1,000,000.00	1,114,580.30	114,580.30
8	Hackney permit fees	1,080,000.00	-	(1,080,000.00)
9	Bus/Commercial Vehicle/Tax permit fees	-	1,826,254.12	1,826,254.12
10	Leaning Driving test fees	-	4,310,400.50	4,310,400.50
11	Liquor licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquor licence fees	-	-	-
14	Buki cigarettes licences fees	-	-	-
15	Squatters/Hawkers Permit fees	669,940.12	1,904,780.00	1,234,839.88
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	6,892,000.00	6,670,000.27	(221,999.73)
19	Abattoir fees	2,810,000.00	2,910,400.15	100,400.15
20	Eating House licence fees	249,000.00	-	(249,000.00)
21	Kiosk licence fees	250,000.00	220,732.00	(29,268.00)
22	Bake House licence fees	267,000.00	-	(267,000.00)
23	Registration of Meat Van fees	300,000.00	-	(300,000.00)
24	Cattle Dealers licence fees	3,033,000.00	2,840,332.00	(192,668.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
25	Dried fish/dried Meat licence fees	650,000.00	640,442.32	(9,557.68)
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	1,305,000.00	1,140,648.30	(164,351.70)
	D. SECURITY			
28	Auctioneer licence fees	-	1,503,774.11	1,503,774.11
29	Goldsmith and Gold seller licence fees	880,000.00	860,640.11	(19,359.89)
30	Dane Gun licence fees	120,000.00		(120,000.00)
31	Hunting licence fees	100,000.00	401,500.50	301,500.50
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	1,000,000.00	-	(1,000,000.00)
34	Entertainment and Drumming	-	-	-
35	Cinematograph license fees	285,000.00	423,284.00	138,284.00
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion license fees	300,000.00	-	(300,000.00)
38	Tent at Sea Beach permit fees	350,000.00	-	(350,000.00)
39	Radio/Television license fees	1,020,000.00	809,564.11	(210,435.89)
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	-	-	-
	F. HEALTH			
43	Dislodging of septic Tank Charges	-	900,244.13	900,244.13
44	Night Soil Disposal/Depot fees	-	-	-
45	Registration of septic Tank dislodging licence fees	-	1,101,438.00	1,101,438.00

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	-	-	-
47	Impounding of Animals fines	1,400,000.00	1,050,264.11	(349,735.89)
48	Pest control and disinfectant charges	-	-	-
49	Birth and Death registration fees	1,140,000.00	-	(1,140,000.00)
50	Burial fees	-	-	-
51	Vault fees	500,000.00	-	(500,000.00)
52	Dispensary and Maternity fees	479,800.00	481,560.10	1,760.10
53	Laboratory test fees	300,000.00	-	(300,000.00)
54	Earning from Environmental Sanitation	500,000.00	480,000.25	(19,999.75)
	G. ECONOMIC			
55	General Contractors Registration fees	5,220,000.00	5,693,444.00	473,444.00
56	Tender fees	2,200,000.00	1,945,780.00	(254,220.00)
57	Sand dredging fees	140,000.00	-	(140,000.00)
58	Minor Industry licence fees	520,000.00	-	(520,000.00)
59	Trader licence fees	1,800,000.00	1,704,640.00	(95,360.00)
60	Petty traders licence fees	700,000.00	684,332.15	(15,667.85)
61	Sand. Granile. Iron rod sellers licence	500,000.00	-	(500,000.00)
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	500,000.00	-	(500,000.00)
64	Falling of trees fees	500,000.00	-	(500,000.00)
65	Sawmill licence fees	1,800,000.00	1,350,934.20	(449,065.80)
66	Produce buying fees	600,000.00	500,000.18	(99,999.82)
67	Rice Mill/Cassava Grinding licence fees	450,000.00	-	(450,000.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	220,000.00	420,000.21	200,000.21
69	Corn Grinding Mill licence	630,000.00	428,700.00	(201,300.00)
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	500,000.00	1,421,180.12	921,180.12
72	Photo studio licence fees	1,250,000.00	1,030,440.02	(219,559.98)
73	Welding machine licence fees	1,800,000.00		(1,800,000.00)
74	Electric (Radio/TV) workshop	300,000.00	64,603.68	(235,396.32)
75	Blacksmith workshop licence	600,000.00	-	(600,000.00)
76	Wood making/carpentry	700,000.00	-	(700,000.00)
77	Battery charges licence fees	300,000.00	-	(300,000.00)
78	Printing press licence fees	-	-	-
79	Panel beaters licence fees	300,000.00	224,600.17	(75,399.83)
80	Vulcanizes licence fees	240,000.00	220,000.01	(19,999.99)
81	Vehicle spare parts licences	-	-	-
82	Clock/watch repairs licences	487,000.00	-	(487,000.00)
83	Cloth dyers licence fees	-	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	600,000.00	-	(600,000.00)
86	Building materials licence fees	200,000.00	-	(200,000.00)
87	Surface Tank kerosene licence	500,000.00	-	(500,000.00)
88	Photostat typing institute licence	240,000.00	80,000.45	(159,999.55)
89	Block making machine fees	160,000.00	510,000.12	350,000.12
90	Hair dressing barbing saloon	800,000.00	799,000.00	(1,000.00)
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	-	-	-
93	Advertisement rate licence fees	-	-	-
	H. ENGR WORKS AND			
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores	2,000,000.00	2,500,000.25	500,000.25
96	Hire Charges	-	-	-
97	Sale of stores	3,270,000.00	3,040,242.32	(229,757.68)
98	Indigene Cost Fee	2,194,410.00	1,945,200.13	(249,209.87)
99	Approval of Building Plan fees	4,792,000.00	4,622,100.00	(169,900.00)
100	Customary Right of Occup.	188,000.00	-	(188,000.00)
101	Commission on transfer of Plots	180,000.00	-	(180,000.00)
	TOTAL	<u>64,722,150.12</u>	<u>62,225,701.50</u>	<u>(2,496,448.62)</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Market	2,356,110.50	2,018,340.13	(337,770.37)
2	Motor Park	2,111,480.12	2,000,000.00	(111,480.12)
3	Shops and Shopping Centers	2,570,000.00	2,746,317.50	176,317.50
4	Cattle Market	8,665,955.13	5,335,120.11	(3,330,835.02)
5	Abattoir/Slaughter House	6,970,505.23	5,225,780.33	(1,744,724.90)
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	12,531,730.17	5,313,100.35	(7,218,629.82)
8	Earnings from industrial	8,196,380.62	-	(8,196,380.62)
9	Earning from other commercial undertaking	7,350,000.38	5,885,313.03	(1,464,687.35)
	TOTAL	<u>50,752,162.15</u>	<u>28,523,971.45</u>	<u>(22,228,190.70)</u>

HEAD 1005 - RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	4,562,399.00	4,133,640.00	(428,759.00)
2	Rent on Local Government Building	3,000,000.00	2,654,700.00	(345,300.00)
3	Rent on other Local Government landed property	3,009,901.00	2,566,793.04	(443,107.96)
	TOTAL	<u>10,572,300.00</u>	<u>9,355,133.04</u>	<u>(1,217,166.96)</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 1006 – INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	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	10,456,112.50	-	(10,456,112.50)
	TOTAL	<u>10,456,112.50</u>	-	<u>(10,456,112.50)</u>

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Grants from State Government	1,000,000.00	-	(1,000,000.00)
2	10% of Internal Revenue	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>1,000,000.00</u>	-	<u>(1,000,000.00)</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 1008 - MICELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	-	-	-
3	Payments in Lieu of Sign	12,745,300.00	-	(12,745,300.00)
4	Unclaimed Deposits	-	-	-
5	Tractor hiring	4,889,200.00		(4,889,200.00)
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>17,634,500.00</u>		<u>(17,634,500.00)</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 1009 – STATUTORY ALLOCATION

NOTE 1

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,155,677,101.99	1,621,120,486.29	465,443,384.30
2	Allocation from State Government	19,000,000.00	-	(19,000,000.00)
3	VAT Allocation	302,258,328.37	306,522,378.36	4,264,049.99
4	Excess Crude Oil Account	48,576,696.08	2,780,043.13	(45,796,652.95)
5	Non Oil Excess	-	4,111,622.39	4,111,622.39
6	LNG Dividend	-	16,999,220.05	16,999,220.05
7	Share of Solid Mineral	-	5,005,287.72	5,005,287.72
8	Exchange Diff. Mineral	-	31,862,645.31	31,862,645.31
	TOTAL	<u>1,525,512,126.44</u>	<u>1,988,401,683.25</u>	<u>462,889,556.81</u>

TARMUWA LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2018

HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	36,236,500.13	24,520,718.18	11,715,781.95
	Overhead	11,000,000.00	20,588,637.49	(9,588,637.49)
2002	Office of the Secretary			
	Personnel Cost	20,344,750.50	13,532,152.12	6,812,598.38
	Overhead	12,780,000.00	16,357,775.61	(3,577,775.61)
2003	The Council			
	Personnel Cost	20,870,321.12	11,376,100.00	9,494,221.12
	Overhead	10,000,000.00	13,856,300.00	(3,856,300.00)
2004	Personnel Management			
	Personnel Cost	38,052,715.50	28,212,000.00	9,840,715.50
	Overhead	4,000,000.00	10,872,110.00	(6,872,110.00)
2005	Treasury			
	Personnel Cost	50,478,950.13	32,440,138.00	18,038,812.13
	Overhead	10,327,110.00	17,350,188.00	(7,023,078.00)
2006	Education			
	Personnel Cost	-	-	-
	Overhead	11,000,000.00	-	11,000,000.00
2007	Primary Health Care			
	Personnel Cost	66,942,732.00	62,613,975.56	4,328,756.44
	Overhead	10,982,370.00	15,718,240.00	(4,735,870.00)
2008	General Agric			
	Personnel Cost	47,782,220.50	41,357,900.55	6,424,319.95
	Overhead	12,346,132.00	16,241,732.00	(3,895,600.00)
2009	Works			
	Personnel Cost	18,142,817.24	17,362,110.11	780,707.13
	Overhead	30,943,778.00	32,760,140.00	(1,816,362.00)
2010	Traditional Council			
	Personnel Cost	10,522,150.00	9,257,890.25	1,264,259.75
	Overhead	5,720,610.00	10,372,633.00	(4,652,023.00)
2011	MISCELLANEOUS			
	Personnel Cost	10,789,755.12	12,421,750.15	(1,631,995.03)
	Overhead	900,000.00	9,460,000.00	(8,560,000.00)
	TOTAL	<u>440,162,912.24</u>	<u>416,672,491.02</u>	<u>23,490,421.22</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	36,236,500.13	24,520,718.18	11,715,781.95
2	Travel and Transport	1,645,380.00	3,372,820.00	(1,727,440.00)
3	Utility Services	500,000.00	1,202,715.00	(702,715.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,560,000.00	2,762,891.00	(1,202,891.00)
6	Maintenance of Office Furniture and Equipment	-	3,137,352.00	(3,137,352.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,340,266.00	2,250,361.00	(910,095.00)
8	Consultancy Services and special committees	-	-	-
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	2,372,000.00	2,562,790.00	(190,790.00)
11	Entertainment and Hospitality	1,000,000.00	1,271,846.00	(271,846.00)
12	Miscellaneous Expenses	1,226,566.00	1,572,800.00	(346,234.00)
13	Provision and Service Materials	1,355,788.00	2,455,062.49	(1,099,274.49)
	TOTAL	<u>47,236,500.13</u>	<u>45,109,355.67</u>	<u>2,127,144.46</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	20,344,750.50	13,532,152.12	6,812,598.38
2	Travel and Transport	1,737,557.00	3,221,752.11	(1,484,195.11)
3	Utility Services	450,000.00	638,560.00	(188,560.00)
4	Telephone and Postal Services	730,621.00	432,000.00	298,621.00
5	Stationery and Printing	1,000,321.00	1,341,535.00	(341,214.00)
6	Maintenance of Office Furniture and Equipment	892,696.00	1,567,982.00	(675,286.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,272,930.00	2,117,500.00	(844,570.00)
8	Consultancy Services and special committees	1,269,245.00	422,659.37	846,585.63
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,125,733.00	3,130,400.00	(1,004,667.00)
11	Entertainment and Hospitality	1,300,000.00	1,050,188.00	249,812.00
12	Miscellaneous Expenses	1,250,340.00	1,461,370.00	(211,030.00)
13	Provision and Service Materials	750,557.00	973,829.13	(223,272.13)
	TOTAL	<u>33,124,750.50</u>	<u>29,889,927.73</u>	<u>3,234,822.77</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	20,870,321.12	11,376,100.00	9,494,221.12
2	Travel and Transport	1,402,750.00	3,213,650.15	(1,810,900.15)
3	Utility Services	500,000.00	752,361.17	(252,361.17)
4	Telephone and Postal Services	620,170.00	846,341.30	(226,171.30)
5	Stationery and Printing	950,344.00	1,734,890.00	(784,546.00)
6	Maintenance of Office Furniture and Equipment	1,367,880.00	2,472,115.00	(1,104,235.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and special committees	1,211,700.00	550,700.00	661,000.00
9	Grants, Contributions and Subventions	900,000.00	-	900,000.00
10	Training Staff Development and Welfare	1,020,620.00	2,530,672.12	(1,510,052.12)
11	Entertainment and Hospitality	1,326,426.00	808,218.76	518,207.24
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	700,110.00	947,351.50	(247,241.50)
	TOTAL	<u>30,870,321.12</u>	<u>25,232,400.00</u>	<u>5,637,921.12</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2004: PERSONNEL MANAGMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	38,052,715.50	28,212,000.00	9,840,715.50
2	Travel and Transport	1,000,000.00	2,372,900.00	(1,372,900.00)
3	Utility Services	500,000.00	1,033,100.00	(533,100.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	500,000.00	1,500,000.00	(1,000,000.00)
6	Maintenance of Office Furniture and Equipment	1,000,000.00	2,757,892.00	(1,757,892.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	460,271.00	(460,271.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	600,000.00	1,235,134.00	(635,134.00)
11	Entertainment and Hospitality	-	777,690.00	(777,690.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	400,000.00	735,123.00	(335,123.00)
	TOTAL	<u>42,052,715.50</u>	<u>39,084,110.00</u>	<u>2,968,605.50</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	50,478,950.13	32,440,138.00	18,038,812.13
2	Travel and Transport	975,782.20	2,560,112.00	(1,584,329.80)
3	Utility Services	300,000.00	437,809.00	(137,809.00)
4	Telephone and Postal Services	550,000.00	679,538.00	(129,538.00)
5	Stationery and Printing	832,721.80	1,780,000.00	(947,278.20)
6	Maintenance of Office Furniture and Equipment	1,377,800.20	3,278,105.00	(1,900,304.80)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,110,642.12	2,150,437.15	(1,039,795.03)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	2,755,321.00	(755,321.00)
11	Entertainment and Hospitality	1,067,798.17	1,352,790.00	(284,991.83)
12	Miscellaneous Expenses	1,362,150.18	1,400,000.00	(37,849.82)
13	Provision and Service Materials	750,215.33	956,075.85	(205,860.52)
	TOTAL	<u>60,806,060.13</u>	<u>49,790,326.00</u>	<u>11,015,734.13</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	-	-	-
2	Travel and Transport	2,340,000.00	-	2,340,000.00
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	-	-	-
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	-	1,950,000.00
11	Entertainment and Hospitality	1,200,000.00	-	1,200,000.00
12	Miscellaneous Expenses	2,000,000.00	-	2,000,000.00
13	Provision and Service Materials	-	-	-
	TOTAL	<u>11,000,000.00</u>	-	<u>11,000,000.00</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	66,942,732.00	62,613,975.56	4,328,756.44
2	Travel and Transport	2,370,000.00	3,224,180.00	(854,180.00)
3	Utility Services	950,000.00	1,005,110.00	(55,110.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	737,200.00	1,737,890.00	(1,000,690.00)
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,732,000.00	2,641,378.00	(909,378.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	820,000.00	2,150,000.00	(1,330,000.00)
11	Entertainment and Hospitality		355,000.00	(355,000.00)
12	Miscellaneous Expenses	1,813,170.00	1,925,742.00	(112,572.00)
13	Provision and Service Materials	2,560,000.00	2,678,940.00	(118,940.00)
	TOTAL	<u>77,925,102.00</u>	<u>78,332,215.56</u>	<u>(407,113.56)</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	47,782,220.50	41,357,900.55	6,424,319.95
2	Travel and Transport	2,220,740.00	3,002,715.00	(781,975.00)
3	Utility Services	1,213,750.00	1,520,819.00	(307,069.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,320,000.00	1,560,340.00	(240,340.00)
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,250,366.00	2,352,751.00	(1,102,385.00)
8	Consultancy Services and special committees	1,071,146.00	-	1,071,146.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,400,000.00	3,780,872.00	(1,380,872.00)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	2,320,130.00	2,985,772.00	(665,642.00)
13	Provision and Service Materials	550,000.00	1,038,463.00	(488,463.00)
	TOTAL	<u>60,128,352.50</u>	<u>57,599,632.55</u>	<u>2,528,719.95</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	18,142,817.24	17,362,110.11	780,707.13
2	Travel and Transport	3,820,000.00	3,992,850.00	(172,850.00)
3	Utility Services	900,000.00	750,144.00	149,856.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,791,120.00	3,879,220.00	(1,088,100.00)
6	Maintenance of Office Furniture and Equipment	5,332,700.00	7,413,577.00	(2,080,877.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	-	-
8	Consultancy Services and special committees	3,260,116.00	2,400,000.00	860,116.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,426,100.00	3,577,901.00	(151,801.00)
11	Entertainment and Hospitality	3,561,342.00	3,980,552.00	(419,210.00)
12	Miscellaneous Expenses	2,072,400.00	3,892,770.00	(1,820,370.00)
13	Provision and Service Materials	1,780,000.00	2,873,126.00	(1,093,126.00)
	TOTAL	<u>45,086,595.24</u>	<u>50,122,250.11</u>	<u>(5,035,654.87)</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	10,522,150.00	9,257,890.25	1,264,259.75
2	Travel and Transport	1,375,000.00	2,462,715.00	(1,087,715.00)
3	Utility Services	300,000.00	570,819.00	(270,819.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,000,000.00	1,525,170.00	(525,170.00)
6	Maintenance of Office Furniture and Equipment	-	560,772.00	(560,772.00)
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	2,634,366.00	(1,404,366.00)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,065,610.00	1,256,891.00	(191,281.00)
13	Provision and Service Materials	750,000.00	1,361,900.00	(611,900.00)
	TOTAL	<u>16,242,760.00</u>	<u>19,630,523.25</u>	<u>(3,387,763.25)</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2011: MISCELLANEOUS

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	10,789,755.12	12,421,750.15	(1,631,995.03)
2	Travel and Transport	-	1,370,000.00	(1,370,000.00)
3	Utility Services	200,000.00	568,910.00	(368,910.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	700,000.00	1,482,121.00	(782,121.00)
6	Maintenance of Office Furniture and Equipment	-	1,050,979.00	(1,050,979.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	500,000.00	(500,000.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	1,570,000.00	(1,570,000.00)
11	Entertainment and Hospitality	-	735,890.00	(735,890.00)
12	Miscellaneous Expenses	-	400,000.00	(400,000.00)
13	Provision and Service Materials	-	1,782,100.00	(1,782,100.00)
	TOTAL	<u>11,689,755.12</u>	<u>21,881,750.15</u>	<u>(10,191,995.03)</u>

TARMUWA LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2018

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	34,000,000.00	31,182,100.00	2,817,900.00
4002	Livestock Development	14,365,410.00	13,572,890.00	792,520.00
4003	Forestry Development	6,500,000.00	5,321,750.00	1,178,250.00
4004	Fisheries	-	-	-
4005	Manufacturing & Craft	2,000,000.00	1,756,352.00	243,648.00
4006	Rural Electrification	65,000,000.00	64,955,730.00	44,270.00
4007	Commerce/Finance & Supply	94,000,000.00	93,782,627.00	217,373.00
4008	Transportation Roads/Bridges	197,898,832.63	140,480,135.50	57,418,697.13
	TOTAL ECONOMIC SECTOR	<u>413,764,242.63</u>	<u>351,051,584.50</u>	<u>62,712,658.13</u>
	SOCIAL SECTOR			
5001	Education Development	164,500,000.00	128,706,000.00	35,794,000.00
5002	Health and Services	161,000,000.00	145,104,466.00	15,895,534.00
5003	Information	16,000,000.00	15,255,772.00	744,228.00
5004	Social Development & Culture	32,000,000.00	30,781,312.00	1,218,688.00
5005	Fire Service	3,000,000.00	2,872,950.00	127,050.00
	TOTAL SOCIAL SECTOR	<u>376,500,000.00</u>	<u>322,720,500.00</u>	<u>53,779,500.00</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	339,045,000.00	218,776,772.27	120,268,227.73
6002	Environmental Sewage & Drainage	8,500,000.00	8,422,155.00	77,845.00
6003	Town & Community Planning	10,000,000.00	9,650,332.00	349,668.00
6004	Community Development	2,000,000.00	1,930,225.00	69,775.00
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>359,545,000.00</u>	<u>238,779,484.27</u>	<u>120,765,515.73</u>
	ADMIN SECTOR			
7001	General Admin office	214,000,000.00	214,006,726.00	(6,726.00)
7002	Staff Housing	164,088,834.00	154,522,000.00	9,566,834.00
7003	Workshops	4,000,000.00	3,892,674.00	107,326.00
	TOTAL ADMIN SECTOR	<u>382,088,834.00</u>	<u>372,421,400.00</u>	<u>9,667,434.00</u>
8001	Loan Repayment	-	-	-
	GRAND TOTAL	<u>1,531,898,076.63</u>	<u>1,287,572,968.77</u>	<u>244,325,107.86</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2018

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Fertilizer	3,291,520.00	3,108,220.00	183,300.00
2	Purchase of Grains	10,346,110.00	9,626,520.00	719,590.00
3	Construction of Earth Dam at Biriri Grazing Reserve	-	-	-
4	Purchase of Farm Site	-	-	-
5	Purchase of Water Pumps for irrigation Development	-	-	-
6	Procurement of Chemical and Sprayers	4,372,100.00	3,975,680.00	396,420.00
7	Purchase of 2 new Tractors and equipment Harland Brand UK made/repair	10,990,271.00	9,837,560.00	1,152,711.00
8	Repair of Agric Store at Babbangida	-	-	-
9	Purchase of Motor cycle to Agric Extension officer	-	-	-
10	Establishment of Orchard at Jumbam and Manda'a Da'a	-	-	-
11	Purchase of Thrasher	5,000,000.00	4,634,120.00	365,880.00
12	Irrigation Scheme	-	-	-
	TOTAL	<u>34,000,001.00</u>	<u>31,182,100.00</u>	<u>2,817,900.00</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2018

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of animal Drugs and Vaccine	4,220,782.12	4,010,560.00	210,222.12
2	Construction of slaughter houses at Jumbam, Biriri and Babbangida	3,732,356.50	3,675,250.00	57,106.50
3	Contraction of Veterinary Clinic and equipment	1,220,036.12	1,110,562.00	109,474.12
4	Fencing of Cattle Market at Babbangida.	-	-	-
5	Establishment of loading vey to cattle, sheep and goat market at Babbangida	5,192,235.26	4,776,518.00	415,717.26
6	Establishment of hide and skin dry shade at Babbangida.	-	-	-
	TOTAL	<u>14,365,410.00</u>	<u>13,572,890.00</u>	<u>792,520.00</u>

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Establishment of Shelter Belt	2,672,300.00	1,956,718.50	715,581.50
2	Development of Nursery and drilling of single phase Borehole	1,000,000.00	942,773.13	57,226.87
3	Purchase of Polythene bags	-	-	-
4	Development of Tree for Plantings	750,255.00	526,057.26	224,197.74
5	Purchase of Watering Cans	-	-	-
6	Purchase of Chemicals and equipments	679,859.00	638,900.00	40,959.00
7	Purchase of seeding	1,397,586.00	1,257,301.11	140,284.89
	TOTAL	<u>6,500,000.00</u>	<u>5,321,750.00</u>	<u>1,178,250.00</u>

TARMUWA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 4004: FISHERIES UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Establishment of Fish Ponds at Jumbam	-	-	-
2	Purchase of Fish Species	-	-	-
	TOTAL	-	-	-

HEAD 4005: MANUFACTURING UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Manufacturing Unit Craft Development Centre	2,000,000.00	1,756,352.00	243,648.00
	TOTAL	<u>2,000,000.00</u>	<u>1,756,352.00</u>	<u>243,648.00</u>

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Electrification from Babbangida, Goduram to Mafa Village.	20,572,583.00	19,725,555.00	847,028.00
2	Electrification of Koriyel and Shekau Villages from Babbangida	22,642,112.00	24,398,073.00	(1,755,961.00)
3	Street Light at Babbangida Town	21,785,305.00	20,832,102.00	953,203.00
	TOTAL	<u>65,000,000.00</u>	<u>64,955,730.00</u>	<u>44,270.00</u>

TARMUWA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 4007: FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Market stores	28,420,933.00	29,461,932.00	(1,040,999.00)
2	Construction of Shopping Complex	24,578,920.00	24,321,630.00	257,290.00
3	Purchase of Mass Transit Buses	25,257,347.00	24,720,110.00	537,237.00
4	Fencing/Developing of Grain Market at Babbangida.	15,742,800.00	15,278,955.00	463,845.00
	TOTAL	<u>94,000,000.00</u>	<u>93,782,627.00</u>	<u>217,373.00</u>

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Drainage Networking in Babbangida and Jumbam Village	33,740,000.00	27,350,120.00	6,389,880.00
2	Construction of Feeder Road from Babbangida to Mafa/Goduram Phase I	50,000,000.00	27,500,000.00	22,500,000.00
3	Rehabilitation of Feeder Road from Babbangida to Koriyel Village	-	-	-
4	Construction of 50 KM Feeder Road and 5Nos Culvert from Babbangida to Goduram Village	47,000,000.00	42,872,950.00	4,127,050.00
5	Construction of 30 KM Feeder Road and 4 Nos of Culvert from Babbangida to Garba and Koka Villages	61,158,832.63	37,522,965.50	23,635,867.13
6	Land Compensation	-	-	-
7	Preparation of Layout	-	-	-
8	Construction of 2 KM Road with Drainage at Babbangida	6,000,000.00	5,234,100.00	765,900.00
	TOTAL	<u>197,898,832.63</u>	<u>140,480,135.50</u>	<u>57,418,697.13</u>

TARMUWA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Supply of Instructional material to all Primary Schools LGA	-	-	-
2	Construction of Primary School at Nangillam, Adreshi and Beri Gitel	20,324,000.00	10,970,317.00	9,353,683.00
3	Construction of 3 Classes, Office and Toilet at Higher Islamic School Babbangida	44,700,000.00	41,374,900.00	3,325,100.00
4	Purchase of Motor Vehicle	-	-	-
5	Feeding of maintenance of Boarding Primary School.	-	-	-
6	Construction of 5 Primary School Quarters across the LGA.	25,378,000.00	22,555,300.00	2,822,700.00
7	Renovation of Biriri Mafa Koka and Manguno Primary School	17,000,000.00	16,225,133.00	774,867.00
8	Renovation of Primary School at Barkami, Abbari and Mattari	22,570,000.00	21,792,000.00	778,000.00
9	Construction of Teacher Lodge at Babbangida	16,968,000.00	-	16,968,000.00
10	Support for takeoff of College of Agric Babbangida.	17,560,000.00	15,788,350.00	1,771,650.00
	TOTAL	<u>164,500,000.00</u>	<u>128,706,000.00</u>	<u>35,794,000.00</u>

TARMUWA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2018

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Accident and Emergency Ward at Comprehensive Health Center Babbangida.	-	-	-
2	Reconstruction of Maternity Health Center at Garba and Chirokusko.	22,218,000.00	24,276,300.00	(2,058,300.00)
3	purchase of Vehicle for NPI Hilux	18,346,000.00	16,725,000.00	1,621,000.00
4	Purchase of essential Drugs	22,100,000.00	21,340,188.00	759,812.00
5	Foundation Year Program Action Plan	12,215,700.00	11,920,500.00	295,200.00
6	Upgrading of Dispensary to MCH	21,350,000.00	20,150,000.00	1,200,000.00
7	Purchases of Generator to Cool Room	16,920,300.00	15,345,920.00	1,574,380.00
8	Purchase of MCH equipment	8,000,000.00	-	8,000,000.00
9	Upgrading of Koriyel HC, Lantewa HC and Mafa MCH	14,700,000.00	13,000,000.00	1,700,000.00
10	Renovation of MBG Hospital at Koka	7,000,000.00	9,121,438.00	(2,121,438.00)
11	Construction of 2 Bedrooms Doctor's Lodge at CHC Babbangida	18,150,000.00	13,225,120.00	4,924,880.00
TOTAL		<u>161,000,000.00</u>	<u>145,104,466.00</u>	<u>15,895,534.00</u>

TARMUWA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2018

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Security Properties	1,138,000.00	1,032,140.00	105,860.00
2	Construction of Viewing Centre	10,000,000.00	9,780,350.00	219,650.00
3	Purchase of Information Equipment	4,362,000.00	4,279,933.00	82,067.00
4	Contribution of Security	500,000.00	163,349.00	336,651.00
TOTAL		<u>16,000,000.00</u>	<u>15,255,772.00</u>	<u>744,228.00</u>

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Sport Equipments	11,377,800.00	11,238,400.00	139,400.00
2	Construction of Sport Center at Babbangida.	14,370,000.00	14,202,190.00	167,810.00
3	Youth Empowerment	6,252,200.00	5,340,722.00	911,478.00
TOTAL		<u>32,000,000.00</u>	<u>30,781,312.00</u>	<u>1,218,688.00</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Fire Fighting Equipments	3,000,000.00	2,872,950.00	127,050.00
TOTAL		<u>3,000,000.00</u>	<u>2,872,950.00</u>	<u>127,050.00</u>

TARMUWA LOCAL GOVERNMENT**CAPITAL EXPENDITURE 2018****HEAD 6001: RURAL WATER SUPPLY UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Drilling of Boreholes at various location within the Local Government	96,239,640.00	52,371,800.00	43,867,840.00
2	Contribution Wells	5,720,750.00	4,100,362.00	1,620,388.00
3	Purchases of Submersible Pumps and maintenance of Boreholes.	10,346,000.00	7,340,000.00	3,006,000.00
4	Construction of Water Reservoir	12,930,600.00	10,467,911.00	2,462,689.00
5	Drilling of Single Phase Boreholes across the Local Government with accessories.	122,350,000.00	57,281,150.27	65,068,849.73
6	Purchase of Borehole Service Rig.	4,000,000.00	3,780,199.00	219,801.00
7	Purchases of 10 No. of packing Generator 30KVA.	52,700,440.00	51,230,000.00	1,470,440.00
8	Purchases of Single Phase Solar Pumps.	10,377,450.00	9,270,100.00	1,107,350.00
9	Purchase/Installation of 3Phase Power Stabilizer.	13,000,000.00	12,562,910.00	437,090.00
10	Reticulation of Water Pipe across some Village within the Local Government Area.	11,380,120.00	10,372,340.00	1,007,780.00
TOTAL		<u>339,045,000.00</u>	<u>218,776,772.27</u>	<u>120,268,227.73</u>

HEAD 6002: ENVIRONMENTAL SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Improvement of Township drainage at Jumbam	2,000,000.00	2,139,875.00	(139,875.00)
2	Construction of Public Toilet and drilling of Single Phase Borehole at Babbangida Motor Park.	5,230,000.00	5,122,130.00	107,870.00
3	Construction of waste disposal area.	1,270,000.00	1,160,150.00	109,850.00
TOTAL		<u>8,500,000.00</u>	<u>8,422,155.00</u>	<u>77,845.00</u>

TARMUWA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2018

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Counterpart funding of four (4) Villages Babbangida, Goduram, Mafa and Namgliam	10,000,000.00	9,650,332.00	349,668.00
TOTAL		<u>10,000,000.00</u>	<u>9,650,332.00</u>	<u>349,668.00</u>

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Assistant to Community Development Project	<u>2,000,000.00</u>	<u>1,930,225.00</u>	<u>69,775.00</u>
TOTAL		<u>2,000,000.00</u>	<u>1,930,225.00</u>	<u>69,775.00</u>

HEAD 6005: AREA WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Material to Area/Ward Development	-	-	-
TOTAL		-	-	-

TARMUWA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Renovation of L.G. Secretariat	-	-	-
2	Purchase of Furniture to L.G	23,441,600.00	23,150,000.00	291,600.00
3	Fencing of Local Government Secretariat	56,252,400.00	58,974,187.00	(2,721,787.00)
4	Fencing of Grave yards at Goduram, Koriyel, Chirokusko, Mafa and Lantewa Villages.	20,155,700.00	19,972,702.00	182,998.00
5	Construction of new Juma'a Mosque at Mandadaa and Manguno Villages.	25,370,881.00	24,998,720.00	372,161.00
6	Construction of five (5) Nos of Chalet at Babbangida.	-	-	-
7	Purchase of 4 Wheel Drive Jeep Vehicle	15,370,112.00	15,210,117.00	159,995.00
8	Purchase of two new Hilux Vehicle.	50,909,307.00	50,300,000.00	609,307.00
9	Upgrading of District Head Palace Mosque at Babbangida.	22,500,000.00	21,401,000.00	1,099,000.00
TOTAL		<u>214,000,000.00</u>	<u>214,006,726.00</u>	<u>(6,726.00)</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Renovation and Construction of 14 Staff Quarters attached by insurgency	57,938,504.00	56,892,800.00	1,045,704.00
2	Renovation of Chairman Office Quarter and old Staff Quarter at Babbangida	67,200,000.00	59,767,100.00	7,432,900.00
3	Construction of 4 District Palace	-	-	-
4	Renovation/Reconstruction of Emirs Palace Babbangida	38,950,330.00	37,862,100.00	1,088,230.00
5	Interlocking of Emir's Palace purchase of Motor Vehicle	-	-	-
TOTAL		<u>164,088,834.00</u>	<u>154,522,000.00</u>	<u>9,566,834.00</u>

TARMUWA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2018

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Workshops Development	779,890.00	771,774.00	8,116.00
2	ICT Training	3,220,110.00	3,120,900.00	99,210.00
TOTAL		<u>4,000,000.00</u>	<u>3,892,674.00</u>	<u>107,326.00</u>

HEAD 8001: LOAN REPAYMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Loans from Government Loan Fund	-	-	-
2	Interest Local Government Loan Fund	-	-	-
3	Loan from Pension Fund	-	-	-
4	Interest Pension Fund	-	-	-
5	Bank Loan	-	-	-
6	Interest on Bank Loans	-	-	-
7	Loans from Government Agencies	-	-	-
8	Interest from Government Agencies	-	-	-
9	Loans from other sources	-	-	-
10	Interest from other source	-	-	-
TOTAL		-	-	-

UNRETIRED ADVANCES FROM JANUARY – DECEMBER 2018

TARMUWA LOCAL GOVERNMENT AREA

NOTE 2

S/N	NAME OF ADV. HOLDER	ADVANCE NO.	PURPOSE	P.V NO.	DATE	AMOUNT ₦
1.	Yakubu Musa	A13	Drilling of Hand Pumps across the Local Govt. Area	04	19/1/18	2,600,000.00
TOTAL						<u>2,600,000.00</u>