

TARMUWA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31, DECEMBER 2023



TARMUWA LOCAL GOVERNMENT COUNCIL

BABBANGIDA, YOBE STATE - NIGERIA.
Local Government Secretariat Complex.

The Auditor General,
Local Government Audit,
Department.

UPDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

Statement No 1: Responsibility for the Statement

These Financial Statement have been prepared for the operations of Tarmuwa Local Council by the Treasurer in accordance with the provisions of the finance control and Management) act 1958 as amended.

These provisions provide that, treasurer of the Local Government is responsible for establishing and maintaining an adequate system of internal control designed to provide reasonable assurance that transactions recorded are within statutory authority and proper records for the use of all the 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.

Treasurer Tarmuwa Local Government

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 those 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, those Financial Statements fairly presents the financial position and operations of Tarmuwa Local Government as at 31st December, 2023 and its operations for the year.

Treasurer
Tarmuwa Local Government
Sign/Date: 


Hon.
Chairman
Tarmuwa Local Government
Sign/Date: 



YOBE STATE GOVERNMENT OF NIGERIA
OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

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Damaturu, Yobe State

LGAD/ADM/LGFS/73/Vol. I

31st July, 2024

Date _____

The Executive Chairman,
Tamuwa Local Government,
Yobe State.

AUDITOR GENERAL'S CERTIFICATION

In accordance with the provision of Edit 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 Statement of Local Government to facilitate Audit functions.

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

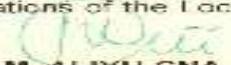
Basic of Opinion.

The Financial 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 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 General Accepted Auditing Standard Manual for Public Sector Accounting (PSA). Audit appraise 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.

From analysis of the cash/flow for revenues and expenditure which form the basis for this opinion. In my opinion, subject to the observations/comments, the financial statement presents a fair view of the financial operations of the Local Government for the year ended 31st December, 2023.


(IBRAHIM M. ALIYU CNA, ACTIN)
AUDITOR-GENERAL (LOCAL GOVTS)
YOBE STATE

List of Abbreviations/Acronyms

Abbreviation/Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
DA	Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCoN	Financial Reporting Council of Nigeria
PPE	Properties, Plants and Equipment

INTRODUCTION

In line with the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General-Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Yobe State Local Government Council to comply with FAAC directive to harmonise Public Sector Accounts Reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed from a set of guidelines driven from the Processes and Procedures relating to financial reporting by Tarmuwa Local Government. These policies shall form part of the universally agreed framework for financial reporting in Tarmuwa Local Government council.

IPSAS CASH BASIS OF ACCOUNTING

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) were received or paid by the Local government. GPFS prepared under the IPSAS Cash Basis provide readers with information about sources of Cash generated during the period, for the purposes for which Cash was used and the Cash balances at the reporting date. This basis of measurement focusses on the GPFS balances and Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form an integral part of periodic Reports by Tarmuwa Local Government.

Notes to the GPFS provides additional information about liabilities, including payables and borrowings, and non-cash assets includes receivables, investments and investable property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items

The Accounting Policies were subject to periodic reviews and updates as shall be deemed necessary by the Local Government Treasurer

S/N	Accounting Policies:
1	Accounting Terminologies / Definitions <ol style="list-style-type: none">I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by Tarmuwa Local Government council in preparing and presenting Financial Statements.II. Cash:: Cash comprises cash at hand, demand deposits in financial institutions and cash equivalents.

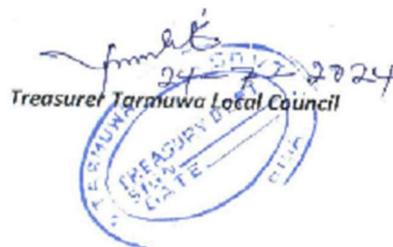
S/N	Accounting Policies:
	<p>III. Cash equivalents are short-term, highly liquid investments that are readily convertible to cash and which are subject to insignificant risk of changes in value.</p> <p>IV. Cash basis means a basis of accounting that recognizes transactions and events only when cash is received or paid.</p> <p>V. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.</p> <p>VI. Cash receipts are cash inflows.</p> <p>VII. Cash payments are cash outflows.</p> <p>VIII. Cash Controlled by Tarmuwa Local Government Council: Cash is deemed to be controlled by Local Government council when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.</p> <p>IX. Government Business Enterprise means a department or agency that has all the following characteristics:</p> <ul style="list-style-type: none"> ➤ Is an entity with the power to contract in its own name; ➤ Has been assigned the financial and operational authority to carry on a Business. ➤ Sells goods and services, in the normal course of its business, to other DA and the general public at a profit or full cost recovery. ➤ Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and ➤ Is controlled by a public sector management or the government. <p>X. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</p>
2	<p>General Purpose Financial Statements (GPFS)</p> <p>The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Bade Local Government Council, and Accounting Policies and Notes to the Financial Statements. In Tarmuwa Local Government, the GPFS Accounting Policy include the following:</p>

S/N	Accounting Policies:
	<ol style="list-style-type: none"> I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: <ul style="list-style-type: none"> ▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the Local government Council; and ▪ separately identifies payments made by third parties on behalf of the Local government Council. II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); V. Notes to the Accounts: Additional disclosures to explain the GPFS; and VI. Accounting Policies and Explanatory Notes.
3	<p>Basis of Preparation and Legal Provisions</p> <p>The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the Local Government.</p>
4	<p>Fundamental Accounting Concepts</p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Tarmuwa Local Government:</p> <ul style="list-style-type: none"> • Cash Basis of Accounting. • Understandability. • Materiality, • Relevance. • Going Concern Concept. • Consistency Concept • Prudence • Completeness, etc.

S/N	Accounting Policies:
5	<p>Accounting Period The accounting year (fiscal year) is from 1st January to 31st December 2023. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>
6	<p>Reporting Currency The General Purpose GPFS are prepared in Nigerian in Naira.</p>
7	<p>DA for Consolidation</p> <ul style="list-style-type: none"> • The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (DA) of Tarmuwa Local Government except Government Business Enterprises (GBEs).
8	<p>Comparative Information</p> <ul style="list-style-type: none"> • The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9	<p>Budget Figures</p> <ul style="list-style-type: none"> • These are figures from the approved annual budget and supplementary budget as approved in accordance with the 2023 Appropriation Law of Tarmuwa Local Government.
10	<p>Receipts</p> <ul style="list-style-type: none"> • These are Cash inflows within the Financial Year 2023. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assists, etc), Receipts from Trading activities and Other Cash Receipts. • These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized Notes to GPFS.
11	<p>External Assistance</p> <ul style="list-style-type: none"> • Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral. • External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12	<p>Other Borrowings / Grants & Aid Received</p> <ul style="list-style-type: none"> • These shall be categorized as either Short- or Long-term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately, and Grants shall also be separately disclosed under

S/N	Accounting Policies:
	Statement of Cash Receipts and Payment for the year.
13	<p>Interest Received</p> <ul style="list-style-type: none"> Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14	<p>Government Business Activities</p> <p>Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.</p> <p>Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.</p>
15	<p>Payments</p> <ul style="list-style-type: none"> These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorized either by Function and/or by Sector in the Statement of Cash Receipts and Payment. Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.
16	<p>Loans Granted:</p> <ul style="list-style-type: none"> Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17	<p>Loan Repayments</p> <p>Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.</p>
18	<p>Interest on Loans:</p> <ul style="list-style-type: none"> Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19	<p>Foreign Currency Transactions:</p> <ul style="list-style-type: none"> Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognized in the Statement of Cash Receipts and Payments either as Receipts/

S/N	Accounting Policies:
	Payments respectively.
20	<p>Prepayments Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.</p>
21	<p>Investments: Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.</p>
22	<p>Leases</p> <ul style="list-style-type: none"> • Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments <p>Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.</p>
23	<p>Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.</p>
24	<p>Advances All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.</p>



 Treasurer Tararua Local Council

**TARMUWA LOCAL GOVERNMENT COUNCIL
FINANCIAL HIGHLIGHTS FOR THE YEAR 2023**

S/No	DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	ACTUAL 2022
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	1,166,547,075	1,502,305,005	1,591,926,502
2	VALUE ADDED TAX	949,883,508	191,067,991	715,538,759
3	OTHER FAAC ALLOCATION	1,064,428,833	776,820,709	156,815,092
4	INTERNAL REVENUE IGR	73,291,800	77,789,412	18,396,250
	SUB TOTAL	3,254,151,218	2,547,983,117	2,482,676,604
	CAPITAL RECIEPTS			
1	GRANTS	-	-	150,760,769
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	-	150,760,769
	TOTAL RECEIPTS	3,254,151,218	2,547,983,117	2,633,437,373
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	259,566,946	482,225,518	259,360,842
2	OVERHEAD COSTS	85,000,000	120,000,000.00	60,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	445,303,861	-	400,948,683
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	1,152,471,711	-	648,112,882
	TOTAL RECURRENT EXPENDITURE	1,942,342,518	602,225,518	1,368,422,407
	CAPITAL EXPENDITURE	1,343,491,945	1,211,071,078	1,084,949,614
	TOTAL EXPENDITURE	3,285,834,463	1,813,296,596	2,453,372,021
1	NET CASH BALANCE	(31,683,245)	734,686,520	180,065,352
2	OPENING BALANCE	259,419,518	432,818,058	79,354,167
3	CLOSING BALANCE	227,736,273	1,167,504,579	259,419,518

STATEMENT NO. 1
TARMUWA LOCAL GOVERNMENT COUNCIL
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET 2023		NOTES	ACTUAL YEAR	
			2023	2022
	Cash Flows from Operating Activities			
	Receipts:			
2,279,125,714	Statutory Allocations: FAAC	1	2,230,975,909	1,748,741,595
191,067,991	Value Added Tax Allocation	1	949,883,508	715,538,759
2,470,193,704	<i>Sub-total : Statutory Allocation</i>		3,180,859,417	2,464,280,354
24,276,702	Direct taxes	2	37,210,000	2,528,250
33,719,397	Licenses	2	1,001,200	4,859,100
1,951,186	Fees	2	2,081,800	2,237,160
-	Fines	2	-	657,200
-	Sales	2	-	320,000
15,085,628	Earnings	2	32,998,800	7,794,540
2,755,300	Rent on Government Buildings	2	-	-
-	Rent on Land and Others	2	-	-
-	Repayments - General	2	-	-
-	Investment Income	2	-	-
	Reimbursements		-	-
77,788,212	<i>Subtotal: Independent Revenue</i>		73,291,800	18,396,250
-	Other Revenue Sources of the State Government		-	-
2,547,981,917	Total Receipts		3,254,151,218	2,482,676,604
	Payments:			
482,225,518	Personnel Costs (including Salaries on CRF charges)	3	259,566,946	259,360,842
120,000,000	Overhead Charges	4	85,000,000	60,000,000
-	Subvention to Parastatals	5	445,303,861	400,948,682.76
-	Other Operating Activities	6	1,152,471,710	648,112,882
602,225,518	Total Payments		1,942,342,518	1,368,422,407
1,945,756,398	Net Cash Flow from Operating Activities		1,311,808,700	1,114,254,197

	Cash Flows from Investment Activities:			
(68,409,412)	Capital Expenditure: Administrative Sector	7	(324,906,636)	(277,884,291)
(518,852,443)	Capital Expenditure: Economic Sector	7	(450,000,000)	(273,847,526)
-	Capital Expenditure: Law and Justice	7		
(462,229,223)	Capital Expenditure: Regional Development	7	(390,000,000)	(330,867,423)
(161,580,000)	Capital Expenditure: Social Service Sector	7	(178,585,309)	(202,350,374)
(1,211,071,078)	Total Capital Expenditure		(1,343,491,945)	(1,084,949,614)
(1,211,071,078)	Net Cash Flow from Investment Activities		(1,343,491,945)	(1,084,949,614)
	Cash Flows from Financing Activities:			
-	Proceeds from Aid and Grants		-	150,760,769
-	Proceeds from external Loans		-	-
-	Proceeds from Internal Loans		-	-
-	Proceeds from Other Capital Receipt		-	-
-	Repayment of External & Internal Loans (Including Servicing)		-	-
-	Net Cash Flow from Financing Activities		-	150,760,769
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
734,685,320	Net (Increase)/Decrease in Other Cash Equivalents		(31,683,245)	180,065,352
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
432,818,058	Cash and its Equivalent as at 1 January 2023		259,419,518	79,354,167
1,167,503,379	Cash and its Equivalent as at 31 December 2023		227,736,274	259,419,518
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				

STATEMENT NO. 2
TARMUWA LOCAL GOVERNMENT COUNCIL
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

ASSETS	NOTES	2023	2022
LIQUID ASSETS:			
Cash held by Accountant General			
- CRF Cash Balance	11	156,326,592	194,517,892
- CDF Cash Balance	11	71,409,681	64,901,626
		-	-
- Cash Balances with Treasury	11	227,736,273	259,419,518
Cash held by Ministries Departments and Agencies		-	-
Total Assets.		227,736,273	259,419,518
INVESTMENTS AND OTHER CASH ASSETS:			
State Investments	12	-	-
Revolving Loans Granted	13	-	-
Intangible Assets		-	-
Total Investment and other Cash Assets.		-	-
Operating Liabilities Over Assets		-	-
Total Assets.		227,736,273	259,419,518
PUBLIC FUNDS AND LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Fund		156,326,592	194,517,892
Capital Development Fund		71,409,681	64,901,626
Total Public Funds.		227,736,273	259,419,518
EXTERNAL AND INTERNAL LOANS			
External loans	14	-	-
Internal Loans	15	-	-
Total External and Internal Loans.		-	-

	OTHER LIABILITIES			
	CONTINGENT LIABILITES	17	-	-
	<i>Total Public Funds and Liabilities.</i>		227,736,273	259,419,518
The Accompanying Notes form part of these Statements				

STATEMENT NO. 3
TARUWA LOCAL GOVERNMENT COUNCIL
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL 2022		NOTES	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET
263,696	Opening Balance		194,517,892	-	-		%
	ADD: REVENUE						
1,748,741,595	Statutory Allocation: FAAC	1	2,230,975,909	2,279,125,714	2,279,125,714	-	
715,538,759	Value Added Tax Alloc.	1	949,883,508	191,067,991	191,067,991	-	
2,464,280,354	Sub-Total - Statutory Allocation		3,180,859,417	2,470,193,704	2,470,193,704	-	
						-	
2,528,250	Direct Taxes	2	37,210,000	24,276,702	24,276,702	-	
4,859,100	Licenses	2	1,001,200	33,719,397	33,719,397	-	
2,237,160	Fees	2	2,081,800	1,951,186	1,951,186	-	
657,200	Fines	2	-	-	-	-	
320,000	Sales	2	-	-	-	-	
7,794,540	Earnings	2	32,998,800	15,085,628	15,085,628	-	
-	- Rent of Government Buildings	2	-	2,755,300	2,755,300	-	
-	- Rent on Lands and Others	2	-	-	-	-	
-	- Repayment General	2	-	-	-	-	
-	- Investment Income	2	-	-	-	-	
-	- Reimbursements	2	-	-	-	-	
18,396,250	Sub-Total-Independent Revenue		73,291,800	77,788,212	77,788,212	-	
						-	
0	Other Revenue Sources of the State Government		-			-	
2,482,676,604	TOTAL REVENUE		3,254,151,218	2,547,981,917	2,547,981,917	-	
2,482,940,300	TOTAL FUNDS AVAILABLE		3,448,669,110	2,547,981,917	2,547,981,917	-	
	LESS: EXPENDITURE					-	
259,360,842	Personnel Costs(including Salaries on CRF charges)	3	259,566,946	482,225,518	482,225,518		
60,000,000	Overhead Charges	4	85,000,000	120,000,000	120,000,000		
-	Consolidated Rev Fund Charges including Pension & Gratuity		-	-	-		
400,948,683	Subvention to Parastatals	5	445,303,861	-	-	-	
648,112,882	Other Operating Activities		1,152,471,710	-	-	-	
	OTHER RECURRENT PAYMENTS/EXPENDITURE					-	
-	Repayments: External & Internal Loans (including servicing)		-	-	-	-	
1,368,422,407	TOTAL EXPENDITURE		1,942,342,518	602,225,518	602,225,518	-	
						-	
1,114,517,892	OPERATING BALANCE		1,506,326,592	1,945,756,398	1,945,756,398	-	
						-	
	APPROPRIATIONS/TRANSFERS						

920,000,000	Transfer to Capital Dev. Fund		1,350,000,000	1,945,756,398	1,945,756,398	-	
					-	-	
920,000,000	Total transfers		1,350,000,000	1,945,756,398	1,945,756,398	-	
194,517,892	Closing Balance		156,326,592		-	-	
The Accompanying Notes form part of these Statements							

STATEMENT NO. 4
TARMUWA LOCAL GOVERNMENT COUNCIL
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL 2022		NOTES	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	
79,090,471	Acct Opening Balance		64,901,626	-	-	-	%
						-	
	ADD: CAPITAL RECEIPTS						
920,000,000	Transfer from Consolidated Revenue Fund	9	1,350,000,000	1,945,756,398	1,945,756,398	-	
150,760,769	Aids and Grants	10	-	-	-	-	
-	External Loans	14	-	-	-	-	
-	Internal Loans	15	-	-	-	-	
-	Other Capital Receipts	16	-	-	-	-	
1,070,760,769	Total Receipts		1,350,000,000	1,945,756,398	1,945,756,398	-	
1,149,851,240	Total Capital Funds Available		1,414,901,626	1,945,756,398	1,945,756,398	-	
	LESS: CAPITAL EXPENDITURE						
277,884,291	Administrative Sector	7	324,906,636	68,409,412	68,409,412	-	
273,847,526	Economic Sector	7	450,000,000	518,852,443	518,852,443	-	
-	Law and Justice	7	-	-	-	-	
330,867,423	Regional Development	7	390,000,000	462,229,223	462,229,223	-	
202,350,374	Social Service Sector	7	178,585,309	161,580,000	161,580,000	-	
1,084,949,614	TOTAL CAPITAL EXPENDITURE		1,343,491,945	1,211,071,078	1,211,071,078	-	
64,901,626	Closing Balance		71,409,681			-	
The Accompanying Notes form part of these Statements							

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A: Share of Statutory Allocation from FAAC 2023				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	1,166,547,075.47		
	Add :Deduction at source for Loan Repayment	B	-	1,166,547,075.47	
	Share of Statutory Allocation - Other Agencies	C		1,038,846,640.51	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		25,582,192.94	
	Total(GROSS) FAAC Allocation			2,230,975,908.92	
	B: Value Added Tax 2023				
1	Share of Value Added Tax (VAT)	E		949,883,508.40	

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A- Share of Statutory Allocation from FAAC 2022				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	1,591,926,502.18		
	Add :Deduction at source for Loan Repayment	B	-	1,591,926,502.18	
	Share of Statutory Allocation - Other Agencies	C		156,815,092.44	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			1,748,741,594.62	
	B. Value Added Tax 2022				
1	Share of Value Added Tax (VAT)	E		715,538,759.08	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
	Direct Taxes					
12010107	Cattle Levy/Taxes		30,000,000.00	20,000,000.00	- 10,000,000.00	
12010108	Arrears of Cattle Levy/Taxes		-	-	-	
12010111	Tenement Rate		5,000,000.00	2,000,000.00	- 3,000,000.00	
12010112	Penalty for Tenement Rate		-	-	-	
12010114	Ground Rates		2,210,000.00	2,276,702.41	66,702.41	
12010117	Other Personal Taxes/Rates not elsewhere defined.				-	
	Sub-Total		37,210,000.00	24,276,702.41	- 12,933,297.59	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Licence- General		Actual 2023	Estimate 2023	Variance 2023	
12020102	Goldsmith/Gold Dealers Licenses		-	-	-	
12020115	Dane Gun Licensing		-	-	-	
12020116	Cattle Dealers Licenses		850,000.00	20,000,000.00	19,150,000.00	
12020121	Hunting Permits		-	-	-	
12020124	Abattoir/Slaughter Licenses		-	-	-	
12020144	Felling and Trees Licenses		1,200.41	10,000,000.00	9,998,799.59	
12020148	Welding Machine Licenses		-	-	-	
12020149	Electric (Radio/Television) Workshop Licenses		-	-	-	
12020150	Blacksmith Workshop Licenses		-	-	-	
12020151	Wood Making/Carpentry Workshop Licenses		-	-	-	
12020155	VulcanizersLicenses		-	-	-	
12020156	Vehicle Spare Parts Licenses		-	-	-	
12020161	Building Materials Licenses		100,000.00	3,000,000.00	2,900,000.00	
12020173	Motorcycle Permits		50,000.00	719,396.51	669,396.51	
12020177	Butchers Licenses		-	-	-	
12020178	Registration of Night Soil Contractors		-	-	-	
	Sub-Total		<u>1,001,200.41</u>	<u>33,719,396.51</u>	<u>32,718,196.10</u>	
	Fees - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020417	General Contractors Registration Fees		2,081,800.00	1,951,185.88	- 130,614.12	
12020418	Marriage Registration/Divorce Fees		-	-	-	
12020427	Tenders Fees		-	-	-	
12020496	Sand Dredging Fees		-	-	-	
	Sub-Total		<u>2,081,800.00</u>	<u>1,951,185.88</u>	<u>- 130,614.12</u>	
	Fines - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020502	Towing of Vehicles		-	-	-	
12020504	Impounding of Animal Fines		-	-	-	
	Sub-Total		-	-	-	
	Sales - General		Actual 2023	Budget 2023	Variance 2023	
12020609	Proceeds from Sales of Farm Produce		-	-	-	
12020617	Other Sales not elsewhere defined		-	-	-	
	Sub-Total		-	-	-	
	Earnings - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020708	Earnings from Agricultural produce		500,000.00		- 500,000.00	
12020712	Earnings from Markets		1,200,000.00		- 1,200,000.00	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

12020713	Earnings from Motor Parks		98,800.00		-	98,800.00	
12020714	Earnings from Shops and Shopping Centers		20,000,000.00	10,000,000.00	-	10,000,000.00	
12020715	Earnings from Transport Services (Mass Transit)		10,000,000.00	5,000,000.00	-	5,000,000.00	
12020722	Earnings Slaughter House		200,000.00	35,627.87	-	164,372.13	
12020723	Earning from Cattle Markets		1,000,000.00	50,000.00	-	950,000.00	
	Sub-Total		32,998,800.00	15,085,627.87	-	17,913,172.13	
	Investment Income		Actual 2023	Budget 2023	Variance 2023		Remarks
12020801	Rent on Government Quarters		-	2,755,299.74		2,755,299.74	
12020802	Rent on Government Offices		-	-		-	
	Sub-Total		-	2,755,299.74		2,755,299.74	
	Land & Others - General		Actual 2023	Budget 2023	Variance 2023		Remarks
12020903	Rents sand Premium on Allocations of Land		-	-		-	
12020906	Rents on Government Property (Quarters)		-	-		-	
	Sub-Total		-	-		-	
	Total Independent Revenue		73,291,800.41	77,788,212.41		4,496,412.00	

3	PERSONNEL COST						
	Description		Actual 2023	Budget 2023	Variance 2023		Remarks
21010101	Basic Salaries		168,718,515.13	313,446,586.83		144,728,071.70	
21020101-7	Allowances General		83,710,340.19	155,517,729.61		71,807,389.42	
21020201	2.75 YCHMB Contribution		7,138,091.02	13,261,201.76		6,123,110.74	
	Total		259,566,946.34	482,225,518.20		222,658,571.86	

4	OVERHEAD COST						
	Description		Actual 2023	Budget 2023	Variance 2023		Remarks
	Overhead Cost		85,000,000.00	120,000,000.00		35,000,000.00	
	Total		85,000,000.00	120,000,000.00		35,000,000.00	

5	Subventions to Parastatals (According to Sectors-List)		Actual 2023	Budget 2023	Variance 2023		Remarks
	List of MDA: Administrative Sector						
	SUBEB		111,746,649.57	-		(111,746,649.57)	
	PHCMB		92,724,987.48	-		(92,724,987.48)	
	Local Government Pension Board		138,858,055.22	-		(138,858,055.22)	
	Yobe State University		24,000,000.00	-		(24,000,000.00)	
	Emirate Council		60,000,000.00	-		(60,000,000.00)	
	1% Admin Charges		14,444,757.06	-		(14,444,757.06)	
	Training Fund		3,529,411.68	-		(3,529,411.68)	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Total Subventions to Parastatals		445,303,861.01	-	(445,303,861.01)	
6	Other Operating Activities		Actual 2023	Budget 2023	Variance 2023	Remarks
	Other Operating Activities		1,152,471,710		(1,152,471,710.19)	
	Total		1,152,471,710.19	-	(1,152,471,710.19)	
7	Details of Capital Expenditures (According to Sector)					
	Administrative Sector					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23030131	Renovation of Staff Housing		250,000,000.00	250,000.00	(249,750,000.00)	
23050283	Assistance		24,906,636.00	18,159,412.00	(6,747,224.00)	
23050182	Youth Empowerment.		50,000,000.00	50,000,000.00	-	
	Total Administrative Sector		324,906,636.00	68,409,412.00	(256,497,224.00)	

	Economic Sector					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23010156	Purchase of Veterinary Equipment		30,000,000.00	310,000,000.00	280,000,000.00	
23010139	Purchase of Tractors and other tools		220,000,000.00	200,000,000.00	(20,000,000.00)	
23010157	Purchase of Hand craft material		100,000,000.00	8,852,443.00	(91,147,557.00)	
23010124	Purchase of Instructional material		100,000,000.00		(100,000,000.00)	
			450,000,000.00	518,852,443.00	68,852,443.00	

	Regional Development Sector					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23020177	Drilling of Solar Boreholes		100,000,000.00	150,000,000.00	50,000,000.00	
23020153	Improvement of township drainage		50,000,000.00	150,000,000.00	100,000,000.00	
2302058	Construction of Rural Roads		240,000,000.00	162,229,223.00	(77,770,777.00)	
			390,000,000.00	462,229,223.00	72,229,223.00	

	Social Sector					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23020147	Purchase of Drugs		48,585,308.73		(48,585,308.73)	
23020106	Construc. Of Primary School		120,000,000.00	161,580,000.00	41,580,000.00	
23010123	Purchase of fire fighting equipment		10,000,000.00		(10,000,000.00)	
			178,585,308.73	161,580,000.00	(17,005,308.73)	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

8	Consolidated Revenue Fund Charges (Incl. Pension and Grat)	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
22010101	Gratuities				-	
22010102	Pension				-	
22010103	Death Benefits				-	
	Total Consolidated Revenue Fund Charges		-	-	-	

9	CAPITAL DEVELOPMENT FUND	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
	Transfer from Consolidated Revenue Fund:					
	Transfer from Consolidated Revenue Fund		1,350,000,000.00	1,945,756,398.46	595,756,398.46	
	TOTAL		1,350,000,000.00	1,945,756,398.46	595,756,398.46	

10	Aids and Grants	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
13020301	Domestic Grants - (Live Stock Grants from FGN)				-	
13020401	Foreign Grant - (SFTAS)				-	
	TOTAL		-	-	-	

11	CLOSING CASH BOOK BALANCE	NOTE	2023	2022	REMARKS
			N	N	
	First Bank		216,935.69	307,080.52	
	Keystone Bank		-	2,110,981.40	
	Keystone Bank		-	1,295.73	
	Keystone Bank		133,521,378.42	2,109,685.67	
	First Bank 1		25.77	1,330.57	
	First Bank 2		-	305,749.95	
	Polaris Bank		19,042.46	-	
	Joint Acct. Project		93,978,891.13	254,583,394.36	
	Total Cashbook Balances		227,736,273.47	259,419,518.20	

**REFERENCE NOTE
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)**

CODE	MONTH	2023			2022		
		NOTE A	NOTE B i		NOTE A	NOTE B	TOTAL
		NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	
N	N	N	N	N	N	N	
11010101	JANUARY	159,548,066.35		159,548,066.35	122,142,293.11		122,142,293.11
11010101	FEBRUARY	92,137,387.10		92,137,387.10	60,240,399.68		60,240,399.68
11010101	MARCH	87,690,582.30		87,690,582.30	81,096,674.70		81,096,674.70
11010101	APRIL	119,531,030.60		119,531,030.60	119,615,426.19		119,615,426.19
11010101	MAY	84,908,303.50		84,908,303.50	106,696,846.06		106,696,846.06
11010101	JUNE	128,424,583.10		128,424,583.10	90,886,733.85		90,886,733.85
11010101	JULY	71,999,076.48		71,999,076.48	143,687,153.33		143,687,153.33
11010101	AUGUST	93,484,504.26		93,484,504.26	186,505,401.36		186,505,401.36
11010101	SEPTEMBER	76,902,137.62		76,902,137.62	306,807,374.16		306,807,374.16
11010101	OCTOBER	93,660,335.19		93,660,335.19	114,308,155.13		114,308,155.13
11010101	NOVENBER	72,423,263.39		72,423,263.39	101,378,894.33		101,378,894.33
11010101	DECEMBER	85,837,805.58		85,837,805.58	158,561,150.28		158,561,150.28
	TOTAL	1,166,547,075.47	-	1,166,547,075.47	1,591,926,502.18	-	1,591,926,502.18

NOTE: C
Share of Statutory Allocation - Other Agencies

MONTH	2023								
	Exchange Gain	NON OIL REVENUE	Forex Equalization	Share of Non-Solid Mineral	ECOLOGICAL FUND	SURE-P	ADDITIONAL FAAC	Electronic Money Transfer Levy	TOTAL
JANUARY	7,317,335.21				4,956,660.98		-	7,452,301.82	19,726,298.01
FEBRUARY		25,853,170.54			3,656,101.99		-	8,393,033.99	37,902,306.52
MARCH					4,003,613.93		26,990,710.05		30,994,323.98
APRIL					7,026,369.69		160,322,949.48	4,546,305.59	171,895,624.76
MAY		6,204,760.91	15,744,580.86	3,751,931.60	4,163,312.62		28,624,642.72	4,546,305.59	63,035,534.30
JUNE					3,857,252.71		150,507.21	4,898,528.22	8,906,288.14
JULY	76,634,429.89				5,447,095.52		32,936,344.07	3,906,105.75	118,923,975.23
AUGUST	69,333,521.94				5,141,378.97	178,121,613.33	8,561,272.89	4,385,218.33	265,543,005.46
SEPTEMBER	56,164,789.62				5,607,001.36		-	4,365,895.35	66,137,686.33
OCTOBER	42,032,072.27	45,783,928.17			4,070,772.23		-	3,394,708.58	95,281,481.25
NOVEMBER	45,798,984.02	15,511,902.32			4,012,024.49		-	4,817,714.07	70,140,624.90
DECEMBER	86,283,953.02						-	4,075,538.61	90,359,491.63
TOTAL	383,565,085.97	93,353,761.94	15,744,580.86	3,751,931.60	51,941,584.49	178,121,613.33	257,586,426.42	54,781,655.90	1,038,846,640.51

NOTE: C
Share of Statutory Allocation - Other Agencies

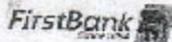
MONTH	2022							
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	NON SOLID MINERAL	ECOLOGICAL FUND	Intervention	Electronic Money Transfer Levy	TOTAL
JANUARY	1,207,748.66				3,700,501.25			4,908,249.91
FEBRUARY	1,197,930.45	25,853,170.54			2,618,745.02			29,669,846.01
MARCH		22,616,196.60			3,111,386.14			25,727,582.74
APRIL	8,937,089.27				3,628,338.95	1,282,935.37	-	13,848,363.59
MAY		5,170,634.11	2,205,546.20		3,424,985.05			10,801,165.36
JUNE					2,991,421.99			2,991,421.99
JULY					4,310,614.60			4,310,614.60
AUGUST					5,595,162.04			5,595,162.04
SEPTEMBER		5,170,634.11			3,347,229.64			8,517,863.75
OCTOBER					3,894,601.72	15,511,902.32		19,406,504.04
NOVEMBER	1,328,335.85	18,097,219.38		7,755,951.16	3,856,812.02			31,038,318.41
DECEMBER								-
TOTAL	12,671,104.23	76,907,854.74	2,205,546.20	7,755,951.16	40,479,798.42	16,794,837.69	-	156,815,092.44

NOTE: D**Excess Crude Oil Revenue**

		2023	2022
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY		
11010201	FEBRUARY		
11010201	MARCH		
11010201	APRIL		
11010201	MAY	25,582,192.94	
11010201	JUNE		
11010201	JULY		
11010201	AUGUST		
11010201	SEPTEMBER		
11010201	OCTOBER		
11010201	NOVEMBER		
11010201	DECEMBER	-	-
	TOTAL	25,582,192.94	-

NOTE: E**11010201 - Value Added Tax Allocation (VAT)**

		2023	2022
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY	67,583,634.83	57,112,946.52
11010201	FEBRUARY	67,212,922.32	55,226,296.37
11010201	MARCH	64,254,218.79	49,687,271.04
11010201	APRIL	61,727,819.13	59,775,541.41
11010201	MAY	59,560,897.59	77,881,144.90
11010201	JUNE	83,309,834.80	59,245,182.22
11010201	JULY	79,823,770.31	57,310,807.16
11010201	AUGUST	81,290,782.84	53,088,008.59
11010201	SEPTEMBER	97,202,496.22	63,315,516.38
11010201	OCTOBER	94,162,670.47	58,409,435.69
11010201	NOVEMBER	94,546,054.05	62,000,205.97
11010201	DECEMBER	99,208,407.05	62,486,402.83
	TOTAL	949,883,508.40	715,538,759.08



First Tomuwa Local Government Council
 TARMUWA LOCAL GOVT SECRETARIATE YOBE
 STATE.

Please find below your bank statement for the period: 01-Jan-2023 To 31-Dec-2023

Account No:	20087164	Pending Debit:	00.00
Account Name:	TARMUWA LOCAL GOVERNMENT COUNCIL	Available Balance:	4.27
Account Type:	LOCAL GOVT CURRENT ACCOUNT	Total Credit:	11,465,000.00
Customer:	MOA	Total Debit:	11,465,000.00

Trans Ref ID	Ref Number	To / Account Name	Value (Naira)	Withdrawal OS	Debit/ Credit	Balance
		Opening Balance				
15-Jan-2023	58718000	BRANCH STMT Charge: Statement charges Rv100000000912	15-Jan-2023	4.00	0.00	1,330.57
19-Jan-2023	58718236	BRANCH STMT Charge: VAT charges on Statement Rv100000000880	19-Jan-2023	3.00	0.00	1,287.57
27-Jan-2023	58707759	23-Dec-2022 to 22-Jan-2023 SMS Alert Charge Rv100000000000	27-Jan-2023	5.00	0.00	1,272.57
27-Jan-2023	58250759	26-Dec-2022 to 23-Jan-2023 SMS Alert Charge VAT Rv100000000000	27-Jan-2023	0.00	0.00	1,272.57
31-Jan-2023	5435301	TARMUWA LOCAL GOVERNMENT REVENUE ACCOUNT Rv310000000000	31-Jan-2023	0.00	1,800,000.00	3,072,570.57
31-Jan-2023	54170049	GP CHARGES Rv100000000000	31-Jan-2023	52.75	0.00	3,019,820.57
31-Jan-2023	54171435	PLUG CUT PAYMENTS 2023 FUNDING KACHALLATA PAYMENT Rv100000000000	31-Jan-2023	1,400,000.00	0.00	4,419,820.57
26-Feb-2023	53452996	23-Jan-2023 to 24-FEB-2023 SMS Alert Charge Rv100000000000	26-Feb-2023	15.00	0.00	4,394,820.57
26-Feb-2023	59103018	20-Feb-2023 to 20-FEB-2023 SMS Alert Charge VAT Rv100000000000	26-Feb-2023	1.70	0.00	4,393,120.57
02-Mar-2023	5028771	BRANCH STMT Charge: Statement charges Rv100000000000	02-Mar-2023	20.00	0.00	4,373,120.57
02-Mar-2023	5230207	BRANCH STMT Charge: VAT charges on Statement Rv100000000000	02-Mar-2023	1.50	0.00	4,371,620.57
02-Mar-2023	5257482	BRANCH STMT Charge: Statement charges Rv100000000000	02-Mar-2023	20.00	0.00	4,351,620.57
02-Mar-2023	5932939	BRANCH STMT Charge: VAT charges on Statement Rv100000000000	02-Mar-2023	1.70	0.00	4,349,920.57
02-Mar-2023	5919867	BRANCH STMT Charge: Statement charges Rv100000000000	02-Mar-2023	20.00	0.00	4,329,920.57
02-Mar-2023	5916825	BRANCH STMT Charge: VAT charges on Statement Rv100000000000	02-Mar-2023	1.50	0.00	4,328,420.57
02-Mar-2023	5930700	BRANCH STMT Charge: Statement charges Rv100000000000	02-Mar-2023	40.00	0.00	4,288,420.57
02-Mar-2023	51015801	BRANCH STMT Charge: VAT charges on Statement Rv100000000000	02-Mar-2023	3.00	0.00	4,285,420.57
02-Mar-2023	51051851	BRANCH STMT Charge: Statement charges Rv100000000000	02-Mar-2023	20.00	0.00	4,265,420.57
02-Mar-2023	51029056	20-Mar-2023 to 20-Mar-2023 VAT charges on Statement Rv100000000000	02-Mar-2023	1.90	0.00	4,263,520.57
02-Mar-2023	51033751	BRANCH STMT Charge: Statement charges Rv100000000000	02-Mar-2023	20.00	0.00	4,243,520.57
02-Mar-2023	51031500	BRANCH STMT Charge: VAT charges on Statement Rv100000000000	02-Mar-2023	1.80	0.00	4,241,720.57

Please report any discrepancies to your nearest branch or call us at 01-800-000-0000. For more information, visit www.firstbank.com
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STATEMENT OF ACCOUNT

POLARIS BANK LTD
DAMATURU
MAIDUGURI ROAD
OPPOSITE GOVERNMENT HOUSE,
DAMATURU
YOBE YOBE

25-JAN-23 To 31-DEC-24
4040074264
PUBLIC SECTOR - LOCAL
GOVERNMENT - NGN

POLARIS BANK LTD
DAMATURU BR/TRANS

2024 MAY 27 A 11:01

TARMUWA LOCAL GOVERNMENT
SALARY ACCOUNT
TARMUWA LOCAL GOVERNMENT
SECRETETRA
COMPLEX TARMUWA LGA
YOBE STATE

Entry Date	Details	Value Date	Debit	Credit	Balance
25-JAN-23	Balance B/F				0.00
05-APR-23	NIBSS DUNOMA KACHALLA TRF BO DUNOMA KACHALLA TRF to 4040074264-000002230405133705859855565748	05-APR-23	0	20,000.00	20,000.00
05-APR-23	ELECTRONIC MONEY TRANSFER LEVY(EMTL) N20000 TXN AS AT 05-APR-2023	05-APR-23	50.00	0	19,950.00
20-APR-23	PAYMENT OF SALARY (RO LG MAISTREAM, LGGA, PHCMS AND PENSION STAFF FOR THE MONTH OF APRIL 2023	20-APR-23	0	41,228,187.25	41,248,137.25
20-APR-23	ELECTRONIC MONEY TRANSFER LEVY(EMTL) N41328187.26 TXN AS AT 20-APR-2023	20-APR-23	50.00	0	41,248,087.25
20-APR-23	FT FROM TARMUWA LGA SALARY TO YOBE STATE 17LGs SALARY AND OTHER AGENCIES ACCOUNT	20-APR-23	41,228,187.27	0	19,899.98
26-APR-23	SMS SERVICE CHARGED FOR 3 TRAN(S) PERIOD APPLIED BTW 28/03/2023 AND 29/04/2023 - 4040074264	26-APR-23	12.00	0	19,887.98
25-MAY-23	PAYMENT OF SALARY (RO LG MAISTREAM, LGGA, PHCMS AND PENSION STAFF FOR THE MONTH OF MAY 2023	25-MAY-23	0	41,510,883.40	41,530,771.38
25-MAY-23	ELECTRONIC MONEY TRANSFER LEVY(EMTL) N41610883.4 TXN AS AT 25-MAY-2023	25-MAY-23	50.00	0	41,530,721.38
25-MAY-23	FT FROM TARMUWA LGA SALARY TO YOBE STATE 17LGs SALARY AND OTHER AGENCIES ACCOUNT MAY 2023	25-MAY-23	41,510,883.42	0	19,837.96
30-MAY-23	OUTSTANDING SMS SERVICE CHARGED FOR 2 TRAN(S) PERIOD APPLIED BTW 25/04/2023 AND 30/05/2023 - 4040074264	30-MAY-23	8.00	0	19,829.96
27-JUN-23	PAYMENT OF SALARY (RO LG MAISTREAM, LGGA, PHCMS AND PENSION STAFF FOR THE MONTH OF JUNE 2023	27-JUN-23	0	41,745,236.22	41,765,056.18
27-JUN-23	FT FROM TARMUWA LGA SALARY TO YOBE STATE 17LGs SALARY AND OTHER AGENCIES ACCOUNT JUNE 2023	27-JUN-23	41,745,236.22	0	19,829.96
27-JUN-23	ELECTRONIC MONEY TRANSFER LEVY(EMTL) N41745236.22 TXN AS AT 27-JUN-2023	27-JUN-23	50.00	0	19,779.96
27-JUL-23	PAYMENT OF SALARY (RO LG MAISTREAM, LGGA, PHCMS AND PENSION STAFF FOR THE MONTH OF JULY 2023	27-JUL-23	0	41,795,236.22	41,805,016.18
27-JUL-23	ELECTRONIC MONEY TRANSFER LEVY(EMTL) N41795236.22 TXN AS AT 27-JUL-2023	27-JUL-23	50.00	0	41,804,966.18
	FT FROM TARMUWA LGA SALARY TO YOBE				

27 JUL 23 STATE 17LGs SALARY AND OTHER AGENCIES ACCOUNT JULY 2023

27 JUL 23 11,785,233.22

0

19,729.96

01-SEP-23	STATE 17LGs SALARY AND OTHER AGENCIES ACCOUNT SEPTEMBER 2023	28-OCT-23	45,931,301.33	0	19,729.96
18-OCT-23	Statement request from 01-sep-23 to 30-sep-23 1pages	18-OCT-23	20.00	0	19,241.98
18-OCT-23	Statement request from 01-sep-23 to 30-sep-23 1pages - VAT ON CHARGE	18-OCT-23	1.50	0	19,310.48
19-OCT-23	Statement request from 1-sep-2023 to 30-sep-2023 1pages	19-OCT-23	20.00	0	19,290.48
19-OCT-23	Statement request from 1-sep-2023 to 30-sep-2023 1pages - VAT ON CHARGE	19-OCT-23	1.50	0	19,259.98
25-OCT-23	PAYMENT OF SALARY IN RESPECT OF LG MAINSTREAM, LGEA, PHCM AND PENSION STAFF FOR THE MONTH OF OCT 2023	25-OCT-23	0	45,150,477.53	45,175,766.49
25-OCT-23	ELECTRONIC MONEY TRANSFER LEVY(EMTL) N45105477.53 TXN AS AT 25-OCT-2023	25-OCT-23	50.00	0	45,175,716.49
28-OCT-23	FT FROM TARMUWA LGA SALARY TO YOBE STATE 17LGs SALARY AND OTHER AGENCIES ACCOUNT OCTOBER 2023	28-OCT-23	45,150,477.53	0	19,238.98
21-NOV-23	Statement request from 01-oct-23 to 31-oct-23 1pages	21-NOV-23	20.00	0	19,218.98
21-NOV-23	Statement request from 01-oct-23 to 31-oct-23 1pages - VAT ON CHARGE	21-NOV-23	1.00	0	19,217.48
24-NOV-23	PAYMENT OF SALARY IRO LG MAINSTREAM, LGEA, PHCM AND PENSION STAFF FOR THE MONTH OF NOV 2023	24-NOV-23	0	45,449,258.31	45,468,475.77
24-NOV-23	ELECTRONIC MONEY TRANSFER LEVY(EMTL) N45449258.31 TXN AS AT 24-NOV-2023	24-NOV-23	50.00	0	45,468,425.77
24-NOV-23	FROM TARMUWA LGA TO YOBE STATE 17LGs SALARY AND OTHER AGENCIES ACCOUNT NOV 2023	24-NOV-23	45,449,258.31	0	19,167.48
28-NOV-23	OUTSTANDING SMS SERVICE CHARGED FOR 4 TRANS) - PERIOD APPLIED BTW 29/10/2023 AND 27/11/2023 - 4043074254	28-NOV-23	16.00	0	19,151.48
11-DEC-23	Statement request from 01-nov-23 to 30-nov-23 1pages	11-DEC-23	20.00	0	19,131.48
11-DEC-23	Statement request from 01-nov-23 to 30-nov-23 1pages - VAT ON CHARGE	11-DEC-23	1.50	0	19,129.98
12-DEC-23	Statement request from 01-nov-23 to 31-oct-23 1pages	12-DEC-23	20.00	0	19,100.98
12-DEC-23	Statement request from 01-oct-23 to 31-oct-23 1pages - VAT ON CHARGE	12-DEC-23	1.50	0	19,108.48
21-DEC-23	PAYMENT OF SALARY IN RESPECT OF LG MAINSTREAM, LGEA, PHCM AND PENSION STAFF FOR THE MONTH OF DEC 2023	21-DEC-23	0	45,691,371.38	45,710,478.84
21-DEC-23	ELECTRONIC MONEY TRANSFER LEVY(EMTL) N45691371.38 TXN AS AT 21-DEC-2023	21-DEC-23	50.00	0	45,710,428.84
21-DEC-23	FT FROM TARMUWA LGA SALARY TO YOBE STATE 17LGs SALARY AND OTHER AGENCIES ACCOUNT DECEMBER 2023	21-DEC-23	45,691,371.38	0	19,053.48
27-DEC-23	OUTSTANDING SMS SERVICE CHARGED FOR 4 TRANS) - PERIOD APPLIED BTW 29/11/2023 AND 29/12/2023 - 4043074254	27-DEC-23	16.00	0	19,042.48
09-JAN-24	Statement request from 01-dec-23 to 31-DEC-23 1pages	09-JAN-24	20.00	0	19,022.48
09-JAN-24	Statement request from 01-dec-23 to 31-DEC-23 1pages - VAT ON CHARGE	09-JAN-24	1.50	0	19,020.98
29-JAN-24	PAYMENT OF SALARY IN RESPECT OF LG MAINSTREAM, LGEA, PHCM AND PENSION	29-JAN-24	0	45,931,301.33	19,020.98

		29-JAN-24	0	16,144,572.83	46,163,593.62
	STAFF FOR THE MONTH OF JAN 2024				
29-JAN-24	ELECTRONIC MONEY TRANSFER LEVY(EMTL) N46144572.86 TXN AS AT 29-JAN-2024	29-JAN-24	50.00	0	46,163,543.62
29-JAN-24	FT FROM TAIKUMUWA LBA SALARY TO YOBE STATE 17,136 SALARY AND OTHER AGENCIES	29-JAN-24	16,144,572.86	0	16,970.96

Keystone Bank

DAMATURU NAYINAWA POTI (A77) BRANCH

KEYSTONEBANK LIMITED www.keystonebank.com

Account Statement

Summary statement for 01-Jan-24 to 01-Jan-24

Currency: NGN

Account Name: TAIKUMUWA LOCAL GOVT SECRETARIAT ADOX G GASJUN ROAD BAMBULA

CODE STATE: 00

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Summary Details

Account No.	1012013293
Prev. Day Balance	0.00
Opening Balance	2,109,695.67
Total Debits	0.00
Total Credits	0.00
Closing Balance	2,109,695.67
Unreconciled Balance	2,109,695.67
Reconciled Balance	0.00

PRIVATE & CONFIDENTIAL

Date	V. No	Description	Dr.	Credit	Balance
		Opening Balance			2,109,695.67
		Closing Balance			2,109,695.67

Trans Date	Ref Number	Description	Yr/Mo	Amount	Debit	Credit	Balance
10-Dec-2023	M351183	FUTA/STATE GOV. GOVERNMENT COUNCIL RUTA 0000000000000000	10-Dec-2023	200,000.00	0.00		600.45
15-Dec-2023	M313158	BUNU WARR (MIS) 2023 (MIS)	15-Dec-2023	0.00	100,000.00		121,000.45
18-Dec-2023	E3217000	REC MONEY (TRF LEVY) TAXES: 15-12-23 TO 15-12-23 (MIS TRANSACTIONS)	18-Dec-2023	22.00	0.00		121,042.45
18-Dec-2023	M281470	FUTA/STATE GOV. GOVERNMENT COUNCIL RUTA 0000000000000000	18-Dec-2023	120,000.00	0.00		1,042.45
21-Dec-2023	M156080	KDLO ALHAI (MIS) 2023 (MIS)	21-Dec-2023	0.00	2,500.00		0,242.45
21-Dec-2023	M050662	ABDULLAH (MIS) 2023 (MIS)	21-Dec-2023	0.00	6,000.00		11,242.45
21-Dec-2023	M156757	ABDULLAH (MIS) 2023 (MIS)	21-Dec-2023	0.00	5,000.00		16,242.45
21-Dec-2023	M050626	ABDULLAH (MIS) 2023 (MIS)	21-Dec-2023	0.00	20,000.00		46,242.45
22-Dec-2023	M156757	REC MONEY (TRF LEVY) TAXES: 21-12-23 TO 21-12-23 (MIS TRANSACTIONS)	22-Dec-2023	22.00	0.00		46,190.45
22-Dec-2023	M156757	REC MONEY (TRF LEVY) TAXES: 21-12-23 TO 21-12-23 (MIS TRANSACTIONS)	22-Dec-2023	0.00	75,000.00		16,190.45
24-Dec-2023	M156757	REC MONEY (TRF LEVY) TAXES: 24-12-23 TO 24-12-23 (MIS TRANSACTIONS)	24-Dec-2023	150.00	0.00		15,740.45
24-Dec-2023	M156757	REC MONEY (TRF LEVY) TAXES: 24-12-23 TO 24-12-23 (MIS TRANSACTIONS)	24-Dec-2023	10.00	0.00		15,630.45
24-Dec-2023	M156757	REC MONEY (TRF LEVY) TAXES: 24-12-23 TO 24-12-23 (MIS TRANSACTIONS)	24-Dec-2023	10.00	0.00		15,530.45
28-Dec-2023	M281470	BUNU WARR (MIS) 2023 (MIS)	28-Dec-2023	0.00	10,000.00		216,530.45
28-Dec-2023	M050626	REC MONEY (TRF LEVY) TAXES: 28-12-23 TO 28-12-23 (MIS TRANSACTIONS)	28-Dec-2023	50.00	0.00		216,930.45

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-You First-

Having spent my childhood years in the mountains of the Alps, I have a special fondness for the mountains. The mountains are the source of my inspiration and I have written many poems about them. I have also written a book about the mountains. I have also written a book about the mountains. I have also written a book about the mountains.

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