

Statement of Accounting Policies

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

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

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

The modified content of the annual financial statements includes:-

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

Tarmuwa Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2021.

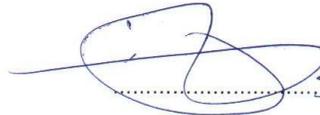
Statement No. 1: Responsibility for the Financial Statement

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

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

Sale Alh. Babale CNA

Treasurer Tarmuwa Local Govt.

 30/5/2022

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 present the financial position and operations of the Local Government as at 31st December, 2021 and its operations for the year.

Sale Alh. Babale CNA

Treasurer Tarmuwa Local Govt.

Sign/Date:

 30/5/2022

Hon. Mohammed Lamido Musa

Chairman Tarmuwa Local Govt.

Sign/Date:

 30/5/2022

AUDITOR-GENERAL'S CERTIFICATION

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

Basis 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 with the provisions of chapter 39.1 of the Financial Memoranda, (Yobe State edict No. 6 of 2000). Observations and opinion on the accounts were raised in compliance to the generally accepted Auditing Standard Manual for Public Sector Accounting (PSA). Audit appraisal covered the examination of revenue collected, accounting of security documents and payment of 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 cashflow for revenues and expenditure which formed the basis for this opinion.

In my opinion, subject to the observations/comments, the Financial Statements as presented a fair view of the Financial operations of the Local Government for the year ended 31st December, 2021.


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

**HIGHLIGHTS OF 2021 FINANCIAL OPERATION
TARMUWA LOCAL GOVERNMENT COUNCIL**

Note	Description	Actual 2021	Final Budget 2021	Actual 2020
1	Statutory Allocation	1,243,411,415.51	1,310,725,231.00	1,229,103,917.63
2	Excess Crude Oil	-	-	39,667,540.75
3	Value Added Tax	602,733,312.55	471,558,555.00	316,802,513.53
4	Other FAAC Allocation	104,556,615.45	425,862,574.00	108,294,745.45
	Sub Total	<u>1,950,701,343.51</u>	2,208,146,360.00	1,693,868,717.36
4.	Internal Generated Revenue	43,172,923.28	50,152,348.00	26,486,456.00
	Total Receipts	<u>1,993,874,266.79</u>	2,258,298,708.00	1,720,355,173.36
	RECURRENT EXPENDITURE			
	-Personnel Cost	288,157,342.98	498,959,875.00	302,410,314.50
	-Over Head Exp.	42,500,000.00	120,000,000.00	95,462,091.96
	-Subventions to Boards/	344,675,435.21	-	404,272,411.29
	-Emirate Councils	30,000,000.00	-	35,000,000.00
	-Other operating activities	140,485,767.70	387,990,219.00	50,135,970.43
	Advances	15,139,500.00		
	Sub- Total	860,958,045.89	1,006,950,094.00	145,992,048.11
	Transfer to Capital Exp.	1,178,033,969.80	1,251,348,614.00	880,571,741.19
	Total Expenditure	<u>2,038,992,015.69</u>	<u>2,258,298,708.00</u>	<u>1,767,852,530.37</u>
	Net Cash Balance	(45,117,748.90)	-	(47,497,356.01)
	Proj. Joint A/C Open. Bal. 1-1-2021	119,035,259.64		
	Bank Bal. 1/1/2021	5,436,655.82	-	52,934,011.83
		<u>124,471,915.46</u>		
	Closing 31/12/2021	79,354,166.56	-	5,436,655.82

Represented by:

First Bank Plc	-	2010766374	-	259,460.45
First Bank Plc	-	2008716907	-	1,766.35
Keystone Bank Plc	-	1012013279	-	2,468.81
Keystone Bank Plc	-	1012013293	-	<u>79,090,470.95</u>
				<u>79,354,166.56</u>

STATEMENT NO 1
TARMUWA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021.

Annual Budget 2021	Description	Notes	Actual 2021	2020
1,310,725,231.00	Statutory Allocation FC	1	1,243,411,415.51	1,229,103,917.63
471,558,555.00	Value Added Tax		602,733,312.55	316,802,513.53
269,808,405.00	Share of Good Value		-	3,475,053.92
-	Exchange Rate Difference		-	-
-	Solid Minerals		1,785,894.87	2,058,878.95
39,008,542.00	Non Oil revenue		62,861,189.06	5,325,753.13
39,008,542.00	Interventions		2,588,093.29	33,360,517.62
-	Forek Equalization		3,542,402.76	10,983,390.25
39,008,542.00	Exchange Difference		7,009,937.95	39,032,481.90
-	Ecological Fund		26,640,749.83	39,667,540.75
39,008,543.00	Excess Bank Charges		128,347.68	14,058,669.68
2,208,126,360.00	Sub- Total Statutory Allo.		<u>1,950,701,343.51</u>	1,693,868,717.36
7,219,634.27	Direct taxes/Rate	2	7,889,850.00	1,900,000.00
12,415,026.25	Licenses	3	13,859,600.00	2,850,000.00
8,686,508.10	Fees	4	5,200,000.00	3,135,956.00
1,739,589.00	Fines	5	1,500,000.00	500,000.00
1,380,200.00	Sales	6	750,000.00	650,000.00

19,465,828.47	Earnings	7	15,023,473	17,255,500.00
-	Rents on Government Building	8	-	195,000.00
667,850.00	Rent on Land and other		300,000.28	-
-	Repayments Generals		-	-
-	State Share of Revenue		-	-
50,152,348.00	Sub Total Initial Gen. Rev		<u>43,172,923.28</u>	<u>26,486,256.00</u>
2,258,278,708.00	Total Revenue		<u>1,993,874,266.79</u>	<u>1,720,355,173.36</u>
	<u>PAYMENTS</u>			
498,959,875.00	Personnel Cost Salaries	9	288,157,342.98	302,410,314.50
120,000,000.00	Overhead Charges	10	42,500,000.00	95,462,091.96
-	Consolidate Rev. Charges		-	-
	<u>Subvention</u>			
-	SUBEB		80,975,488.90	94,828,820.19
-	PHCMB		101,236,205.33	118,275,006.95
-	Local Govt. Pension Board		131,917,833.07	162,399,527.75
-	Yobe State University		22,000,000.00	20,000,000.00
-	Emirate Councils		30,000,000.00	35,000,000.00
-	1% Admin charge		7,222,378.53	6,783,762.33
-	Training Fund		1,323,529.38	1,985,294.07
387,990,219.00	Other Operation activities		140,485,767.70	50,135,970.43
	Advance		15,139,500.00	
1,006,950,094.00	<u>Total Recurrent Exp.</u>		<u>860,958,045.89</u>	<u>887,280,788.18</u>
1,251,328,614.00	Operating Bal.		1,132,916,220.90	833,074,385.18

	Appropriation/Transfer		-	-
	Transfer to C.D Fund		1,257,388,136.36	886,008,397.01
234,367,754.00	Capital Expenditure Admin Sec.	11	257,793,165.64	149,427,891.19
600,083,124.00	Capital Expenditure Econ. Sec.	12	290,017,311.34	236,182,311.10
292,466,035.00	Capital Exp. Regional Dev.	13	398,311,189.08	395,617,850.00
155,000,000.00	Capital Exp. Social Sec.	14	247,051,783.74	99,343,688.90
1,281,916,913.00	Total Capital Exp.		1,178,033,969.80	880,571,741.28
	Net Cash flow from Dev& Inv.			
-	Sales of Fixed Assets		-	-
-	Proceeds of Grants & aids		-	-
-	Proceeds from Financing Activities		-	-
-	Net increase/Decrease in Cash equivalents		(45,117,748.90)	
	Net cash for the year			
	Open Bal. Brought Forward from Joint Project.		119,035,259.64	
-	Cash and Equivalents 1/1/2021		5,436,655.82	52,934,011.83
-	Cash and Equivalents 30/12/2021		79,354,166.56	5,436,655.82
-	Represent by :			5,377,374.84
-	First Bank Acct. No.1		259,460.45	47,844.95
-	Keystone Bank Acct. No. 1		2,468.81	5,972.88
-	First Bank Acct. No.2		1,766.35	5,463.15
	TOTAL		79,090,470.95	5,436,655.82

STATEMENT NO 3
TARMUWA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021.

Actual 2020	Description	Notes	Actual 2021	Financial Budget 2021	Variance	%
	Proj. Joint. A/C Open. Bal. 1-1-2021		119,035,259.64	-	299,039,500.00	
	Opening Bank balance 01/01/2021		5,436,655.82	-	5,436,655.82	
	Add					
1,229,103,917.63	Statutory Allocation. FAAC		1,243,411,415.51	1,310,725,231.00	(67,313,815.49)	95%
316,802,513.53	Value Added Tax		602,733,312.55	471,558,555.00	131,174,757.55	128%
147,962,286.20	Other Fed. Allocation		104,556,615.45	425,862,574.00	321,305,958.55	
1,693,868,717.36	Sub total Statutory Allocation		1,950,701,343.51	2,208,146,360.00	41,594,383.51	
	Total		2,075,173,258.97	-	-	
1,900,000.00	Direct Taxes		7,889,850.00	7,219,634.27	670,215.73	109%
2,850,000.00	Licenses		13,859,600.00	12,415,026.25	1,444,573.75	112%
3,135,956.00	Fees		5,200,000.00	8,686,508.10	3,486,508.10	60%
500,000.00	Fines		150,000.00	1,739,589.00	1,589,589.00	9%
650,000.00	Sales		750,000.00	1,380,200.00	630,200.00	54%
17,255,500.00	Earning		15,023,473.00	19,465,828.47	4,442,355.47	77%
195,000.00	Rents on Building		-	-	-	
-	Sales sand others		300,000.00	667,850.00	367,850.00	45%
-	State Share of Revenue					

26,486,456.00	Sub total I.G.R		43,172,923.28	50,152,348.00	6,979,424.72	86%
1,720,355,173.36	Total Revenues		1,993,874,266.79	2,258,298,708.00	264,424,441.21	88%
	Total Fund Available		<u>1,999,310,922.61</u>	-	-	
	Less Expenditure		-	-	-	
439,272,411.29	-Subventions		371,675,435.21	-	374,675,435.21	
302,410,314.50	Personnel Cost		288,157,342.98	498,959,875.00	210,802,532.02	58%
95,462,091.96	Overhead Charges		42,500,000.00	120,000,000.00	77,500,000.00	35%
50,135,970.43	Other Operating activities		140,485,767.70	387,990,219.00	247,504,451.30	36%
	Advance		15,139,500.00			
887,280,788.18	TOTAL EXPENDITURE		860,958,045.89	1,006,950,094.00	161,131,548.11	84%
833,074,385.18	OPERATING BALANCE		1,153,492,376.72	1,251,328,614.00	-	
	APPRPAIRATION/TRANSFER		-	-	-	
880,571,741.19	CON CAPITAL DEW-FUND		1,178,033,969.80	1,251,328,614.00	-	
5,436,655.82	Closing Balance 31/12/2021		79,354,166.56			

YOBE STATE OF NIGERIA
TARMUWA LOCAL GOVERNMENT COUNCIL
REVENUE ESTIMATE FOR THE YEAR 2021

Note - 1

REVENUES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Independent Revenue (IGR)	12010101 - 12021402	50,152,348.00	43,172,923.28	6,979,424.72
2	Statutory Allocation	11010101 – 11010101	1,310,725,231.00	1,243,411,415.51	67,313,815.49
3	State Allocation	11010102 – 11010102	35,000,000.00	-	35,000,000.00
4	Value Added Tax	11010201 – 11010201	471,558,555.00	602,733,312.55	(131,174,757.55)
5	Excess Crude Oil	11010303 – 11010303	-	-	-
6	Other FAAC Receipt	11010401 - 11011101	390,862,574.00	104,556,615.45	286,305,958.55
TOTAL			<u>2,258,298,708.00</u>	<u>1,993,874,266.79</u>	<u>264,424,441.21</u>

TARMUWA LOCAL GOVERNMENT COUNCIL

NOTE 2: TAXES AND RATES

DETAILS OF RECURRENT REVENUES FOR TAXES AND RATES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Community/Poll Taxes	12010101	-	-	-
2	Arrears of Community/Poll Taxes	12010104	-	-	-
3	Development Tax/Levy	12010105	-	-	-
4	Arrears of Development Levy/Taxes	12010106	-	-	-
5	Cattle Levy/Taxes	12010107	2,500,000.00	2,330,300.00	169,700.00
6	Arrears of Cattle Levy/Taxes	12010108	1,322,000.00	1,300,200.00	21,800.00
7	Other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010109	-	-	-
8	Arrears of other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010110	-	-	-
9	Tenement Rate	12010111	1,948,617.62	1,845,750.00	102,867.62
10	Penalty for Tenement Rate	12010112	763,477.01	795,000.00	(31,522.99)
11	Arrears of Tenement Rate	12010113	-	-	-
12	Ground Rates	12010114	348,616.64	875,250.00	526,633.36
13	Federal Government Grant in lieu of Tenement Rate	12010115	-	-	-

14	State Government Grant in lieu of Tenement Rate	12010116	-	-	-
15	Other Personal Taxes/Rates not elsewhere defined.	12010117	336,923.00	743,350.00	406,427.00
Total			7,219,634.27	7,889,850.00	670,215.73

TARMUWA LOCAL GOVERNMENT COUNCIL

NOTE 3:LICENSES - GENERAL

LICENSES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Goldsmith/Gold Dealers Licenses	12020102	288,922.00	285,900.00	3,022.00
2	Radio/Television Licenses	12020105	-	-	-
3	Boats & Canoe/Small Craft Licenses	12020107	-	-	-
4	Registration of Voluntary Organizations	12020109	-	-	-
5	Inland Water-Way Licenses	12020110	-	-	-
6	Bakery House Licenses	12020111	-	-	-
7	Bicycle Licenses and Hire Permits	12020112	196,923.00	195,950.00	973.00
8	Brick Making, etc. Licenses	12020113	-	-	-
9	Cart/Truck Licenses	12020114	-	-	-
10	Dane Gun Licensing	12020115	516,923.00	487,850.00	29,073.00
11	Cattle Dealers Licenses	12020116	242,666.00	240,700.00	1,966.00
12	Dried Fish/Meat Licenses	12020117	486,923.00	479,800.00	7,123.00
13	Pet/Dog Licenses	12020118	-	-	-
14	Fishing Permits	12020119	-	-	-
15	Hawking Permits	12020120	-	-	-
16	Hunting Permits	12020121	386,923.00	500,500.00	113,577.00
17	Produce Buying Licenses	12020122	-	-	-

18	Animal Health Certificate Licenses	12020123	-	-	-
19	Abattoir/Slaughter Licenses	12020124	946,908.05	945,000.00	1,908.05
20	Renewal of Fishing Licenses	12020125	-	-	-
21	Hiring Licenses	12020126	-	-	-
22	Boreholes Drilling Licenses	12020128	-	-	-
23	Cinematography Licenses	12020130	-	-	-
24	Liquor Licenses	12020131	-	-	-
25	Trade Permits Licenses	12020137	-	-	-
26	Tent at Sea Beach Permits	12020138	-	-	-
27	Open Air Preaching Permits	12020139	-	-	-
28	Minor Industrial Licenses	12020140	-	-	-
29	Auctioneers Licenses	12020141	-	-	-
30	Petty Traders Licenses	12020142	-	-	-
31	Pit Sawing Licenses	12020143	-	-	-
32	Felling and Trees Licenses	12020144	987,022.00	986,000.00	1,022.00
33	Saw Mill Licenses	12020145	946,908.05	944,000.00	2,908.05
34	Brown Sugar Machine Licenses	12020146	946,908.05	950,000.00	3,091.95
35	Photo Studio Licenses	12020147	20,000.00	19,700.00	300.00
36	Welding Machine Licenses	12020148	100,000.00	98,200.00	1,800.00
37	Electric (Radio/Television) Workshop Licenses	12020149	50,000.00	49,500.00	500.00
38	Blacksmith Workshop Licenses	12020150	100,000.00	98,900.00	1,100.00
39	Wood Making/Carpentry Workshop Licenses	12020151	210,000.00	209,000.00	1,000.00

40	Battery Charge Workshop Licenses	12020152	101,000.00	99,000.00	2,000.00
41	Printing Press Licenses	12020153	14,748.00	13,800.00	948.00
42	Panel Beaters Licenses	12020154	-	-	-
43	Vulcanizers Licenses	12020155	406,923.00	404,000.00	2,923.00
44	Vehicle Spare Parts Licenses	12020156	80,000.00	79,000.00	1,000.00
45	Phone Repairs Licenses	12020157	-	-	-
46	Clock/Watch Repairs Licenses	12020158	-	-	-
47	Cloth Dyers Licenses	12020159	-	-	-
48	Registration of laundries and Dry Cleaners Licenses	12020160	-	-	-
49	Building Materials Licenses	12020161	946,908.05	939,000.00	7,908.05
50	Surface Tank Kerosene Licenses	12020162	-	-	-
51	Sewing Institute Licenses	12020163	906,908.05	904,100.00	2,808.05
52	Hair Dressing/Barbing/Plating/ Painting Licenses	12020164	-	-	-
53	Advertisement Rate/ Licenses	12020165	-	-	-
54	Security Institute Licenses	12020166	-	-	-
55	Patent Medicine Licenses	12020167	-	-	-
56	Kiosks Licenses	12020168	242,666.00	240,000.00	2,666.00
57	Entertainment Drumming and Temporary Booth Permits	12020169	516,923.00	512,000.00	295,077.00
58	Noise Control Permits	12020170	86,923.00	85,000.00	1,923.00
59	Bathing House Licenses	12020171	-	-	-
60	Cold Room Licenses	12020172	106,923.00	104,500.00	2,423.00
61	Motorcycle Permits	12020173	597,123.00	575,200.00	21,923.00

62	Native Liquor Licenses	12020174	-	-	-
63	Cigarette Licenses	12020175	-	-	-
64	Squatters Permits	12020176	-	-	-
65	Butchers Licenses	12020177	436,923.00	429,000.00	7,923.00
66	Registration of Night Soil Contractors	12020178	946,908.00	934,000.00	12,908.00
67	Ingredients Grinding Mill Licenses	12020179	-	-	-
68	Photo Stating, Typing Institute Licenses	12020180	-	-	-
69	Other Licenses not elsewhere defined	12020181	597,123.00	2,050,000.00	1,452,877.00
	Total		12,415,026.25	13,859,600.00	1,444,573.75

TARMUWA LOCAL GOVERNMENT COUNCIL

NOTE 4: FEES – GENERAL

FEES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Trade Union Fees	12020404	-	-	-
2	General Contractors Registration Fees	12020417	1,926,923.00	1,200,000.00	726,923.00
3	Marriage Registration/Divorce Fees	12020418	296,923.00	-	296,923.00
4	Attestation of Bachelorhood & Spinsterhood Fees	12020419	-	-	-
5	Disinfection of Produce Fees	12020425	-	-	-
6	Court Summons Fees	12020426	-	-	-
7	Tenders Fees	12020427	1,986,923.00	2,200,000.00	213,077.00
8	Billboard Advertisement Fees	12020436	-	-	-
9	Association Fees	12020442	-	-	-
10	Births and Deaths Registration Fees	12020443	-	-	-
11	Burial Fees	12020444	-	-	-
12	Change of Ownership Fees	12020445	-	-	-
13	Agricultural/Veterinary	12020446	-	-	-

	Services Fees				
14	Development Levies	12020448	-	-	-
15	Business/Trade Operating Fees	12020449	-	-	-
16	Inspection Fees	12020450	-	-	-
17	Timber & Forests Fees	12020451	-	-	-
18	Application Fees	12020453	-	-	-
19	Parking Fees	12020454	-	-	-
20	Produce Buying Fees	12020455	-	-	-
21	Forestry and Fuel Exploitation Fees	12020456	-	-	-
22	Rice/Mill/Cassava Grinding Fees	12020457	-	-	-
23	Painting, Spraying and Sign Writing Workshop Fees	12020458	-	-	-
24	Motor Mechanic/Car Wash Depot Fees	12020459	-	-	-
25	Block Making Machines Fees	12020460	-	-	-
26	Survey Fees	12020461	-	-	-
27	Estate Agent Fees	12020462	-	-	-
28	Customary Right of Occupancy Fees	12020463			
29	Commission on Transfer of Plot/Property	12020464	-	-	-

30	Approval of Building Plan Fees	12020465	-	-	-
31	Mortgage Sub-Lease Approval Fees	12020466	-	-	-
32	Landing Fees	12020467	-	-	-
33	Business Premises/Workshop Fees	12020468	-	-	-
34	Club/Associations Registration Fees	12020469	-	-	-
35	Corn Grinding Mill Fees	12020470	-	-	-
36	Payments in lieu of Registration Notices	12020471	-	-	-
37	Mortuary, Hears, and Cemetery	12020472	-	-	-
38	Local Government Certificate of Origin	12020473	-	-	-
39	Farmers Registration	12020474	-	-	-
40	Registration of Vehicles	12020475	-	-	-
41	Eating House License Fees	12020476	-	-	-
42	Entertainment and Drumming Fees	12020477	-	-	-
43	Night Soil Disposal/Depot Fees	12020478	-	-	-
44	Learning Driving Tests Fees	12020479	-	-	-
45	Bus/Commercial Vehicle/Taxi Permit Fees	12020480	-	-	-

46	Palm Win-e Tappers/Sellers Fees	12020481	-	-	-
47	Wharf/Canoe Landing Fees	12020482	-	-	-
48	Toll Gate/Stadium Fees	12020483	-	-	-
49	Slaughter Fees	12020484	-	-	-
50	Abattoir Fees	12020485	946,908.05	900,000.00	46,908.05
51	Registration for Meat Van Fees	12020486	-	-	-
52	Naming of Street Registration Fees	12020487	-	-	-
53	Mobile Sales Promotion Fees	12020488	657,911.00	300,000.00	357,911.91
54	Dislodging of Septic Tank Charges	12020489	-	-	-
55	Registration of Septic Tank Dislodging Fees	12020490	-	-	-
56	Pest Control and Disinfectant Fees	12020491	-	-	-
57	Vault Fees	12020492	-	-	-
58	Dispensary and Maternity Fees	12020493	1,881,923.00	200,000.00	1,681,923.00
59	Laboratory Test Fees	12020494	-	-	-
60	Environmental Sanitation Fees	12020495	-	-	-
61	Sand Dredging Fees	12020496	946,908.05	400,000.00	546,908.05
62	Sand, Granite, Iron Rod Sellers Fees	12020497	-	-	-

63	Irrigation Scheme Fees/Charges	12020498	-	-	-
64	Other Fees not elsewhere defined	12020499	-	-	-
	Total		8,686,508.10	5,200,000.00	3,486,508.10

**TARMUWA LOCAL GOVERNMENT COUNCIL
NOTE 5: FINES GENERAL**

FINES GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
1	Fine/Penalties	12020501			
2	Towing of Vehicles	12020502	1,496,923.00	100,000.00	1,396,923.00
3	Fine on Overdue and Lost Library Books	12020503	-	-	-
4	Impounding of Animal Fines	12020504	242,666.00	50,000.00	192,666.00
5	Sanitation Defaulters Fines	12020505	-	-	-
6	Other Fines not elsewhere defined	12020506	-	-	-
	Total		1,739,589.00	150,000.00	1,589,589.00

NOTE 6: SALES GENERAL

SALES GENERAL					
S/ N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
1	Sales of Journal and Publications	12020601	-	-	-
2	Proceeds from Sales of Consumer Goods/Haulage	12020602	-	-	-
3	Sale of ID Cards	12020603	-	-	-
4	Sales of Unserviceable Stores/Scraps/Unserviceable items	12020604	-	-	-
5	Sales of Vaccines	12020605	-	-	-
6	Sales of Consultancy/Registration Forms	12020607	-	-	-
7	Sales of Improved Seeds/Chemicals	12020608	-	-	-
8	Proceeds from Sales of Farm Produce	12020609	200,200.00	250,000.00	(49,800.00)
9	Proceeds from Sales of Goods by Public Auctions	12020610	-	-	-
10	Proceeds from Sales of Government Vehicles	12020611	-	-	-
11	Proceeds from Sales of Drugs and medications	12020612	-	-	-
12	Sales of Government Buildings	12020614	-	-	-
13	Sales of Uniforms	12020615	-	-	-
14	Sales of Emblems	12020616	-	-	-
15	Sales of Stores	12020617	-	-	-
	Other Sales not elsewhere defined	12020617	1,180,000.00	500,000.00	680,000.00
	Total		1,380,200.00	750,000.00	630,200.00

NOTE 7: EARNING GENERAL

EARNING GENERAL					
S/ N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
1	Earnings from Consultancy Services	12020701	-	-	-
2	Earnings from Laboratory Services	12020702	-	-	-
3	Earning from Hire of Plants sand Equipment	12020703	-	-	-
4	Earnings from Use of Government Vehicles	12020704	-	-	-
5	Earning from Use of Government Halls	12020705	-	-	-
6	Earning from Toll Gates	12020706	-	-	-
7	Earnings from Medical Services	12020707	-	-	-
8	Earnings from Agricultural produce	12020708	2,829,023.46	1,577,850.00	1,251,173.46
9	Earnings from Tourism/Culture/Arts Centers	12020709	-	-	-
10	Earnings from Guest Houses	12020710	-	-	-
11	Earnings from Commercial/Industrial Activities	12020711	-	-	-
12	Earnings from Markets	12020712	1,484,122.96	1,345,000.00	139,122.96
13	Earnings from Motor Parks	12020713	1,560,321.40	1,477,000.00	143,321.40
14	Earnings from Shops and Shopping Centers	12020714	2,737,121.40	2,505,000.00	2,482,121.40
15	Earnings from Transport Services (Mass Transit)	12020715	3,605,645.65	3,500,000.00	105,645.65
16	Earning from Tipper and Tractors	12020716	-	-	-
17	Earning from Sign Posts	12020717	-	-	-

18	Earnings from GSM Operators	12020718	-	-	-
19	Earnings from Granders	12020719	-	-	-
20	Earnings from Low Boards	12020720	-	-	-
21	Earnings from Compressed Earth Bricks	12020721	-	-	-
22	Earnings Slaughter House	12020722	1,985,121.60	1,703,920.00	281,201.60
23	Earning from Cattle Markets	12020723	3,884,272.00	2,224,703.00	1,659,569.00
24	Earnings from Goats and Sheep Markets	12020724	-	-	-
25	Other Earnings not elsewhere defined	12020725	-	-	-
	Total		19,465,828.47	15,023,473.00	4,442,355.47

NOTE 8: RENTS ON BUILDING GENERAL

FINES GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
1	Rent on Government Quarters	12020801	-	-	-
2	Rent on Government Offices	12020802	-	-	-
3	Rent on Government Buildings	12020803	-	-	-
4	Rent on Conference/Civic Centers	12020804	-	-	-
5	Rent on Buildings sat Aerodromes	12020805	-	-	-
6	Rent on Local Government Guest House	12020806	-	-	-
	Total		-	-	-

NOTE 9: LAND & OTHERS GENERAL

RENT ON LAND & OTHERS GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2020	Actual 2020	Variance 2020
1	Rent on Government Land	12020901	-	-	-
2	Rents sand Premium on Allocations of Land	12020903	442,925.00	195,000.00	247,925.00
3	Rents of Plots and Sites Services programme	12020904	-	-	-
4	Lease Rentals	12020905	-	-	-
5	Rents on Government Property (Quarters)	12020906	224,925.00	105,000.28	119,925.00
6	Rents on Government property (Buildings other than Quarters)	12020907	-	-	-
7	Rents from Landed property	12020908	-	-	-
	Total		667,850.00	300,000.28	367,850.00

**TARMUWA LOCAL GOVERNMENT
NOTE10: PERSONNEL COST**

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
1	Basic Salaries	21010101	324,323,918.75	187,302,272.94	137,021,645.81
2	Allowances General	21020101-7	161,064,247.65	93,017,190.31	68,047,057.34
3	2.75 YCHMB Contribution	21020201	13,571,708.60	7,837,879.73	5,733,828.87
	Total		498,959,875.00	288,157,342.98	210,802,532.02

TARMUWA LOCAL GOVERNMENT
NOTE 11: OVERHEAD/OTHER SUBVENTION EXPENDITURE

S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
1	Office materials and supplies	22020301	15,500,000.00	5,487,000.00	10,013,000.00
2	Minor motor vehicle maintenance	22020401	24,000,000.00	8,496,000.00	15,504,000.00
3	Minor Road Maintenance	22020413	-	-	-
4	Security service coverage	22020601	-	-	-
5	Sanitation services	22020607	-	-	-
6	Plants/Generator fuel cost	22020803	500,000.00	177,000.00	323,000.00
7	Staff welfare packages	22021007	-	-	-
8	Meetings entertainment	22021026	8,200,000.00	2,902,800.00	5,297,200.00
9	Contingencies	22021029	14,500,000.00	5,133,000.00	9,367,000.00
10	Legislature vote		-	-	-
11	Local Travel & Transport – Training	22020101	3,200,000.00	1,132,800.00	2,067,200.00
12	Local Travel & transport – others	22020102	32,700,000.00	11,575,800.00	21,124,200.00
13	International travel	22020104	-	-	-

	&transport – others				
14	Electricity charges	22020201	2,500,000.00	885,000.00	1,615,000.00
15	Water rates	22020205	-	-	-
16	Printing of security documents	22020306	2,500,000.00	197,000.00	2,303,000.00
17	Drugs/Laboratory supplies	22020307	-	-	-
18	Uniform & other clothing	22020309	1,000,000.00	354,000.00	646,000.00
19	Teaching Aids/instruction materials	22020310	-	-	-
20	Computer materials/supplies	22020312	-	-	-
21	Minor plants/Gen. maintenance	22020405	500,000.00	177,000.00	323,000.00
22	Minor office furniture maintenance	22020402	6,900,000.00	2,442,600.00	4,457,400.00
23	Minor office buildings/residence quarters maintenance	22020403	-	-	-
24	Main markets/public place maintenance	22020412	-	-	-
25	Information	22020702	-	-	-

	technology/construction				
26	Local Training	22020501	-	-	-
27	Workshops/conference and seminars	22020503	-	-	-
28	Agricultural consulting services	22020707	5,000,000.00	1,770,000.00	2,814,800.00
29	Medical consulting services	22020708	-	-	-
30	Audit services	22020710	-	-	-
31	Motor vehicle fuel cost	22020801	-	-	-
32	Bank charges (other item interest)	22020901	-	-	-
33	Medical expenses	220201004	-	-	-
34	Sporting activities	220201008	-	-	-
35	Financial Assistance	220201027	3,000,000.00	1,062,000.00	1,938,000.00
36	Chairman hospitality	220201028	-	-	-
37	Press & Public Relations	220201030	2,000,000.00	708,000.00	1,292,000.00
38	Subventions - General	22050104		374,675,435.21	374,675,435.21
39	Advances			15,139,500.00	15,139,500.00
			120,000,000.00	432,296,935.21	312,296,935.21

TARMUWA LOCAL GOVERNMENTADMIN

NOTE 12 : ADMINISTRATIVE SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	BUGETTED 2021	ACTUAL 2021	VARIANCE
23030131	Renovation of vocal govt. Secretariat	23511500	25,875,010.00	47,734,539.14	21,859,529.14
23010102	Upgrading of district Head place mosque at B/Gida	23511501	9,000,000.00	12,000,000.00	3,000,000.00
23010102	Renovation of D/Head palace at B/Gida	23511501	23,305,250.00	30,250,700.00	6,945,450.00
23010102	Renovation of D/Head palace at Jimbam	23511504	30,070,201.50	31,755,480.00	1,685,278.50
23010102	Renovation of D/Head palace at Koka	23511505	30,125,150.50	32,935,179.78	2,810,029.28
23030131	Renovation and fencing of Chairman's office quarters	23511501	55,550,200.00	48,146,566.25	7,403,633.75
23010105	Procurement of official vehicle to D.P.M., utility and vigilante security	23511500	40,441,942.00	23,850,200.00	16,591,742.00
	Purchase of furniture to Chairman's official residence	23511500	20,000,000.00	31,120,500.00	11,120,500.00
			234,367,754.00	257,793,165.64	23,425,411.64

TARMUWA LOCAL GOVERNMENT ADMIN

NOTE 13 : ECONOMIC SECTOR

ECON CODE	DESCRIPTION	GEO CODE	BUGETTED 2021	ACTUAL 2021	VARIANCE
23020145	Constr. Of two class and Toilet at Higher Islam	23511501	85,428,524.00	37,702,250.47	47,726,273.53
23020106	Constr. Of accident and emergency ward at compressive Health centre B/gida	23511501	25,327,792	24,802,077.36	(9,474,285.36)
23010123	Fire fighting equip.	23511501	2,800,000.00	20,201,121.02	1,750,121.79
23010124	Supply of instructional material to achools	23511500	3,000,000.00	23,201,384.90	20,201,384.00
23020106	Constr. And Ren. Of Health Centre at Koka	23511505	174,217,039.00	60,903,635.38	113,313,403.62
23010161	Purchase of information Equip	23511501	155,509,769.00	46,402,769.81	109,106,999.19
23020107	Constr. Of 5 block of Primary School	23511505	150,000,000.00	40,602,513.61	109,397,486.39
23020168	Construct. Of sport centre	23511501	-	21,101,558.02	21,101,558.02
23010126	Purchase of sport equip	23511501	3,800,000.00	5,000,000.00	1,200,000.00
			600,083,124.00	290,017,311.23	310,065,812.77

TARMUWA LOCAL GOVERNMENT ADMIN

NOTE 14 : AREA/REGIONAL DEVELOPMENT EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	BUGETTED 2021	ACTUAL 2021	VARIANCE
23020177	Drilling of seven B/hole	23511500	217,966,035.00	97,746,575.30	120,219,459.70
23020177	Urchase of single phase solar pump (5) No.	23511504	36,000,000.00	69,818,982.36	(33,818,982.36)
23020153	Improvement of township drainage at Jumbam	23511504	13,500,000.00	36,305,870.82	(22,805,870.82)
23020158	Planing of another street bom B/Gida – Godorom-Mafa	23511508	10,000,000.00	27,927,592.94	(17,927,592.94)
	Waste disposal and sanitary facilities at B/Gida		15,000,000.00	47,476,908.02	32,476,908.02
23020153	Constrc. Of Road and Drainage at B/Gida	23511501	-	119,035,259.64	119,035,259.64
			292,466,035.00	398,311,189.08	105,845,154.08

TARMUWA LOCAL GOVERNMENTADMIN

NOTE 15 : SOCIAL SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	BUGETTED 2021	ACTUAL 2021	VARIANCE
2310124	Supply of instctn. Mat. To all Pri. schools in the L/Govt.	23511500	39,000,300.00	41,762,945.94	2,762,645.94
23010105	Purchase of motor vehicle to LGEA	23511500	19,500,000.00	31,760,000.00	12,260,000.00
23020106	Construc. Of (5) Blocks of Pri. Sch. Staff quarters at Goduram	23511502	40,705,850.00	57,705,800.00	16,999,950.00
23020106	Construc. Of Pri. Sch. Staff quarters at Koka	23511505	34,352,000.00	39,352,000.00	5,000,000.00
23010123	Purchase of fire fighting equipm.	23511501	2,000,000.00	10,620,552.00	8,620,552.00
23010105	Purchase of vehicle for N.P.I.	23511501	12,000,000.00	31,780,000.00	19,780,000.00
23020147	Purchase MCH (Drops)	23511501	1,000,000.00	2,500,000.00	1,500,000.00
23010119	Purchase of Generator to cool room	23511501	6,441,850.00	12,700,000.00	6,258,150.00
23010161	Purchase of inf. equip. constr. of viewing centre	23511501	-	19,480,485.80	19,480,485.80
			155,000,000.00	533,701,783.74	91,661,783.74

TARMUWA LOCAL GOVERNMENT COUNCIL

NOTE TO THE FINANCAL STATEMENT

No1 FEDERATION ALLOCATION (FAAC)

Code	Description	₦
	A Share of Statutory Allocation from FAAC 2021	
11010101 – 11010101	Net Share of Statutory Allocation	1,243,411,415.51
11010201 – 11010201	Share of Value Added Tax	602,733,312.55
11010303 – 11010303	Ecological Fund	26,640,749.83
	Share of Good Value	-
	Share of Solid Mineral	1,785,894.87
	Share of Non Oil Revenue	62,861,189.06
	Federal Intervention	2,588,093.29
	Forex Equalization	3,542,402.76
	Share of Exchange Difference	7,009,937.95
	Share of Excess Bank charges	128,347.68
	Total Gross FAAC	<u>1,950,701,343.51</u>
	B Share of Statutory Allocation from FAAC 2020	
11010101 – 11010101	Net Share of Statutory Allocation	1,229,103,917.63
11010201 – 11010201	Share of Value Added Tax	316,802,513.53
11010303 – 11010303	Share of Excess Crude Oil	39,667,540.75

	Share of Good Value	3,475,053.92
	Share of Solid Mineral	2,058,878.95
	Share of Non Oil Revenue	5,325,753.13
	Federal Intervention	33,360,517.62
	Forex Equalization	10,983,390.25
	Share of Exchange Difference	39,032,481.90
	Share of Excess Bank charges	14,058,669.68
	Total Gross FAAC	<u>1,693,868,717.36</u>

Currency: NGN

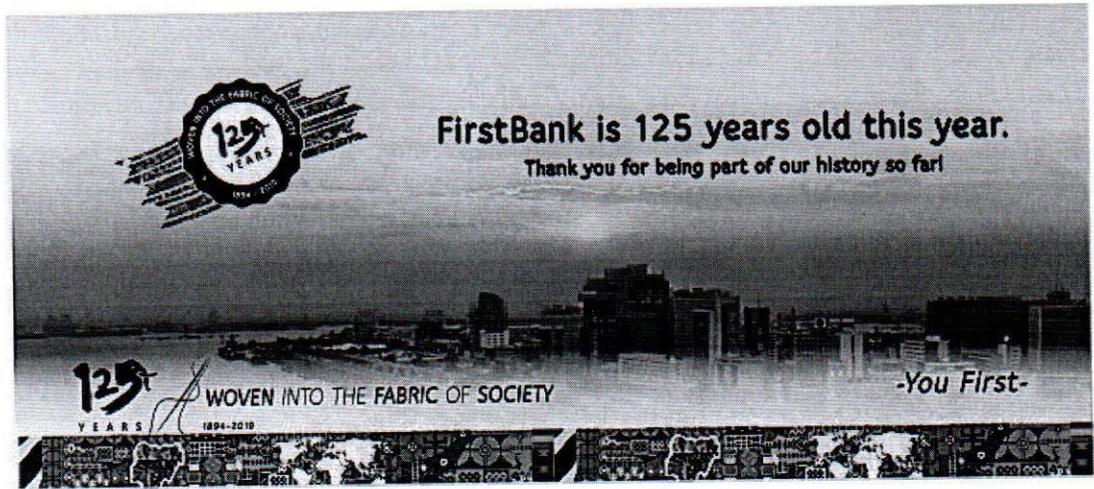
Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
		Opening Balance				23,803.45
02-Dec-2021		ALI BULAMA	02-Dec-2021	0.00	30,000.00	53,803.45
03-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 02-12-21 TO 02-12-21	03-Dec-2021	50.00	0.00	53,753.45
06-Dec-2021		SHETTIMA MAI DODO	06-Dec-2021	0.00	440,000.00	493,753.45
07-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 06-12-21 TO 06-12-21	07-Dec-2021	50.00	0.00	493,703.45
07-Dec-2021		FT/TARMUWA LOCAL GOVERNMENT COUNCIL	07-Dec-2021	490,000.00	0.00	3,703.45
13-Dec-2021		SHETTIMA MAIDODO	13-Dec-2021	0.00	384,000.00	387,703.45
14-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 13-12-21 TO 13-12-21	14-Dec-2021	50.00	0.00	387,653.45
14-Dec-2021		FT/TARMUWA LOCAL GOVERNMENT COUNCIL	14-Dec-2021	380,000.00	0.00	7,653.45
16-Dec-2021		ALI BULAMA	16-Dec-2021	0.00	50,000.00	57,653.45
17-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 16-12-21 TO 16-12-21	17-Dec-2021	50.00	0.00	57,603.45
20-Dec-2021		SHETTIMA MAIDODO	20-Dec-2021	0.00	372,000.00	429,603.45
21-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 20-12-21 TO 20-12-21	21-Dec-2021	50.00	0.00	429,553.45
22-Dec-2021		FT/TARMUWA LOCAL GOVERNMENT COUNCIL	22-Dec-2021	420,000.00	0.00	9,553.45
23-Dec-2021		ALI BULAMA	23-Dec-2021	0.00	50,000.00	59,553.45
24-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 23-12-21 TO 23-12-21	24-Dec-2021	50.00	0.00	59,503.45
29-Dec-2021		BRANCHSTMT.Charge: Statement charges	29-Dec-2021	40.00	0.00	59,463.45
29-Dec-2021		BRANCHSTMT.Charge: VAT charges on Statement	29-Dec-2021	3.00	0.00	59,460.45
31-Dec-2021		FBNMOBILE:BUKAR MALLAH/Transfer	31-Dec-2021	0.00	200,000.00	259,460.45
		Closing Balance				259,460.45

343

1,290,000
1,526,000

Please report any discrepancies in this statement within 15 days of receipt. Failure to do so implies the statement is correct.
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+234 (0) 708 062 5000 or +234 01 448 5500 or E-mail: firstcontact@firstbanknigeria.com

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
		Opening Balance				1,800.75
07-Dec-2021		TARMUWA LOCAL GOVERNMENT REVENUE ACCOUNT	07-Dec-2021	0.00	490,000.00	491,800.75
07-Dec-2021		KACHALLAH DUNOMA/41918402/0067647263-18	07-Dec-2021	490,000.00	0.00	1,800.75
14-Dec-2021		TARMUWA LOCAL GOVERNMENT REVENUE ACCOUNT	14-Dec-2021	0.00	380,000.00	381,800.75
14-Dec-2021		FT/DUNOMA KACHALLAH	14-Dec-2021	380,000.00	0.00	1,800.75
22-Dec-2021		REVENUE ACCOUNT	22-Dec-2021	0.00	420,000.00	421,800.75
22-Dec-2021		KACHALLAH DUNOMA/41918404/0067647265/64	22-Dec-2021	420,000.00	0.00	1,800.75
24-Dec-2021		23-Nov-2021 to 22-DEC-2021 SMS Alert Charge	24-Dec-2021	32.00	0.00	1,768.75
24-Dec-2021		23-Nov-2021 to 22-DEC-2021 SMS Alert Charge VAT	24-Dec-2021	2.40	0.00	1,766.35
		Closing Balance				1,766.35



125 YEARS
1894-2019

FirstBank is 125 years old this year.
Thank you for being part of our history so far!

125 YEARS
WOVEN INTO THE FABRIC OF SOCIETY

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34.4

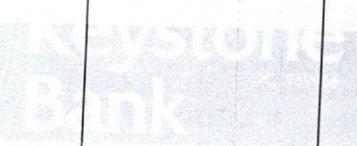
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+234 (0) 708 062 5000 or +234 01 448 5500 or E-mail: firstcontact@firstbanknigeria.com

01Dec21	01Dec21	Amount - NGN41402487.32 - - VAT -	8.00		
		SMS CHARGES X 2 TRF BO TARMUWA LG			2,538.56
		COUNCIL Txn Amount - NGN8.00 - -			
		VAT -	8.00		
01Dec21	01Dec21	SMS CHARGES X 2 TRF BO TARMUWA LG			
		COUNCIL Txn Amount - NGN8.00 - -			
		VAT -		39,195,480.89	39,198,019.45
29Dec21	29Dec21	BULK UPLOADEMT OF SALARY IRO			
		MAINSTR BO YOBE STATE JOINT LOC	8.00		39,198,011.45
30Dec21	30Dec21	SMS CHARGES X 2 PMT OF SALARY IRO			
		MAINSTR BO YOBE S TATE JOI NT LOC			
		Txn Amount - NGN8.00 - - VAT -		39,195,480.89	2,530.56
30Dec21	30Dec21	KIP:ACCES/0776403414/TARMUWA LG			
		COUNCIL O/H SALARY ACCT/TRF BY			
		TARMUWA LG COUNCIL O/H SALARY ACC			
		RMUWA LG COUNCIL O/H SALARY ACCTxn			
		Amount - NGN39195480.89 NIPFTDC -			
		NGN44.28 - VAT - NGN3.75	53.75		2,476.81
30Dec21	30Dec21	AC-NGN1765100010001			
		KIP:ACCES/0776403414/TARMUWA LG			
		COUNCIL O/H SALARY ACCT/TRF BY			
		TARMUWA LG COUNCIL O/H SALARY ACC			
		RMUWA LG COUNCIL O/H SALARY ACC Txn			
		Amount - NGN39195480.89 NIPFTDC -			
		NGN44.28 - VAT - NGN3.75	8.00		2,468.81
30Dec21	30Dec21	SMS CHARGES X 2 KIP:ACCES 0776			
		403414 TARMUWA LG COUNCIL O H			
		SALARY ACCT TRF BY TARMUWA LG Txn			
		Amount - NGN8.00 - - VAT -			
		Closing Balance . . .			2,468.81

85.75

KEYSTONE BANK
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Date	Description	Debit	Credit	Balance
30Dec21	999080 TARMUWA LOCAL GOVT (CAPITAL ACCOUNT) TRF BO TARMUWA LOTxn. Amount - NGN8.00 - - VAT -			
30Dec21	SMS CHARGES X 2 TRF BO TARMUWA LOCAL GOVT Txn Amount - NGN8.00 - - VAT -	8.00		866,494.
30Dec21	101310350563 TRFBYYOBESTATEJOINTLOCALGOVTACCT IFOTARMUWALOCALGOVTCAPITALACCOUNT TRFFRMYOBETxn Amount - NGN8040485.62 - - VAT -		8,040,485.62	8,906,980.
30Dec21	181303469973 TRFBYYOBESTATEJOINTLOCALGOVTACCT IFOTARMUWALOCALGOVTCAPITALACCOUNT TRFFRMYOBETxn Amount - NGN78224000.00 - - VAT -		78,224,000.00	87,130,980.1
30Dec21	SMS CHARGES X 2 101310350563 TRFBYYOBESTATEJOINTLOCALGOVTACCT IFOTARMUWALOCALGOVTCAPITALACCOUNT TRFFRMYOBETxn Amount - NGN8.00 - - VAT -	8.00		87,130,972.5
30Dec21	TRF BO TARMUWA LOCAL GOVT (CAPITAL ACCOUNT) Txn Amount - NGN8040485.62 - - VAT -		8,040,485.62	79,090,486.9
30Dec21	SMS CHARGES X 2 181303469973 TRFBYYOBESTATEJOINTLOCALGOVTACCT IFOTARMUWALOCALGOVTCAPITALACCOUNT TRFFRMYOBETxn Amount - NGN8.00 - - VAT -	8.00		79,090,478.95
30Dec21	SMS CHARGES X 2 TRF BO TARMUWA LOCAL GOVT (CAPITAL ACCOUNT) Txn Amount - NGN8.00 - - VAT -	8.00		79,090,470.95
	Closing Balance . . .			79,090,470.95



KEYSTONE BANK LTD
 1101 47th AVE, WILLOW PARK, ONTARIO
 CANADA M2H 1K7