

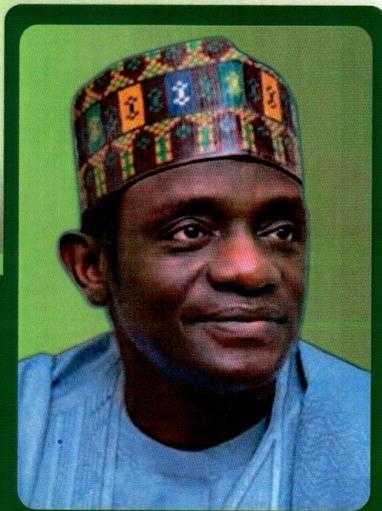


TARMUWA

LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



MUHAMMAD HARANDE MAI TULARE
DIRECTOR PERSONNEL MANAGEMENT
TARMUWA LOCAL GOVERNMENT

FOR THE YEAR ENDED
31ST DECEMBER, 2019

**Tarmuwa Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2019.**

Statement of Accounting Policies

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

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

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

The modified content of the annual financial statements includes:-

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

Tarmuwa Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2019.

Statement No.1: Responsibility for the Financial Statements

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

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

.....
ALHAJI HARUNA M. BUBA

Treasurer

.....

Date

STATEMENT NO 2:- Integrity Assurance

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

In our opinion, the Financial Statements fairly presents the financial position and operations of the Local Government as at 31st December, 2019.

.....
ALHAJI HARUNA M. BUBA

Treasurer

Tarmuwa Local Government

Date:.....


.....

Chairman

Tarmuwa Local Government

Date:.....
14th - 01 - 2021

AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No.6 of Yobe State 2000 (Yobe State Financial Memoranda for Local Government), the Local Government Treasurer is the Chief Finance Officer and Head of the Treasury Department of the Local Government (Sect. 1.13). In addition to his duties of being accountable for all receipt and payments, he prepares and published monthly and annual Financial Statements of Local Government to facilitate Audit functions.

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

Basis of Opinion

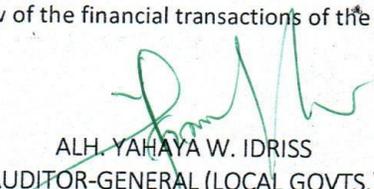
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

Opinion

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

In my opinion, subject to the observations/comments earlier forwarded, the Financial Statements presents a fair view of the financial transactions of the Local Government for the year ended 31st December, 2019.


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

**TARMUWA LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2019**

S/N	INCOME	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦		
	Internal Generated Revenue	18,956,666.85	13,940,240.00	(5,016,426.85)
	Federation Account (Note 1:)	2,269,459,643.00	1,966,937,678.57	(302,521,964.43)
	TOTAL INCOME	<u>2,288,416,309.85</u>	<u>1,980,877,918.57</u>	<u>(307,538,391.28)</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	4,855,155.72	(4,855,155.72)
2	Contribution to Pension	-	218,853,229.30	(218,853,229.30)
3	Contribution to YSUBEB	-	110,835,594.29	(110,835,594.29)
4	Contribution to Emirate Council	-	33,000,000.00	(33,000,000.00)
5	Contribution to YOSU	-	24,125,000.00	(24,125,000.00)
6	Contribution to Religious Affairs	-	2,128,676.49	(2,128,676.49)
7	Contribution to PHCMB	-	82,082,350.34	(82,082,350.34)
8	Contribution to Training	-	3,352,941.09	(3,352,941.09)
9	Contribution to Water Corporation	-	3,785,450.00	(3,785,450.00)
10	Contribution to Security	-	12,031,743.65	(12,031,743.65)
11	Contribution to Boarder Surveillance	-	-	-
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to YMIC	-	1,800,000.00	(1,800,000.00)
14	50% L. Govt. Cont. to IBB State Secretariat	-	1,107,132.30	(1,107,132.30)
15	Maintenance of Gen. Hospital	-	-	-
16	Miscellaneous Cont.	-	17,026,402.51	(17,026,402.51)
	TOTAL	-	<u>514,983,675.69</u>	<u>(514,983,675.69)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	310,612,731.00	220,742,609.27	89,870,121.73
	Over Head	120,000,000.00	84,940,240.00	35,059,760.00
	TOTAL	<u>430,612,731.00</u>	<u>305,682,849.27</u>	<u>124,929,881.73</u>
	Special Imprest Advances (Note 2:)		<u>5,622,000.00</u>	
	Transfer to C.D. Fund Account	<u>1,154,589,393.61</u>		
	CAPITAL EXPENDITURE			
	Economic Sector	1,111,000,000.00	622,600,400.00	488,399,600.00
	Social Sector	553,650,820.87	165,250,500.00	388,400,320.87
	Area Development Sector	466,545,000.00	145,500,250.00	321,044,750.00
	Administrator Sector	427,863,585.04	140,220,998.16	287,642,586.88
	Loan Repayment	-	-	-
	TOTAL	<u>2,559,059,405.91</u>	<u>1,073,572,148.16</u>	<u>1,485,487,257.75</u>

Opening Balance 1/1/2019 Cash - Nil
Bank - 35,727,390.06

Closing Balance 31/12/2019 Cash - Nil
Bank - 895,429.47
- 114,749,759.08
1,099,449.96
116,744,635.51

Presented by:
Zenith 895,429.47
Bank
UBA 114,749,956.08
First Bank 1,099,449.96
116,744,635.51

TARMUWA LOCAL GOVERNMENT

SUMMARY OF RECURRENT REVENUE 2019

HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1001	Tax	3,082,624.00	-	(3,082,624.00)
1002	Rate	5,044,032.12	751,483.51	(4,292,548.61)
1003	Local License Fines	7,424,115.20	8,264,472.90	840,357.70
1004	Earning from Undertaking	2,873,500.00	3,708,116.29	834,616.29
1005	Rent on Local Government Property	532,395.53	1,216,167.30	683,771.77
1006	Interest Payment Dividend	-	-	-
1007	Grants	-	-	-
1008	Miscellaneous	-	-	-
	TOTAL INT. GEN. REVENUE	18,956,666.85	13,940,240.00	(5,016,426.85)
1009	Federation Accounts	2,269,459,643.00	1,966,937,678.57	(302,521,964.43)
	GRAND TOTAL	<u>2,288,416,309.85</u>	<u>1,980,877,918.57</u>	<u>(307,538,391.28)</u>

**TARMUWA LOCAL GOVERNMENT
SUMMARY OF INCOME**

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		N	N	N	N	N	N	N	N
1	JANUARY	129,000,082.92	29,460,934.94	-	232,636.78	-	-	-	158,693,654.64
2	FEBRUARY	117,667,825.39	29,364,556.86	-	154,937.57	-	-	2,163,008.02	149,350,327.84
3	MARCH	111,732,238.95	27,778,032.55	-	200,616.75	3,892,990.42	6,341,372.01	1,069,580.59	151,014,831.27
4	APRIL	136,339,064.61	26,724,134.85	2,316,702.61	153,077.19	-	15,773,372.61	-	181,306,351.87
5	MAY	121,141,060.81	27,654,780.16	-	186,295.45	-	-	-	148,982,136.42
6	JUNE	135,590,068.61	29,907,721.21	-	273,248.32	-	-	-	165,771,038.14
7	JULY	144,449,891.08	26,562,192.63	-	239,356.25	-	-	-	171,251,439.96
8	AUGUST	145,434,005.89	24,454,574.47	-	243,659.44	-	4,633,405.22	467,312.02	175,232,957.04
9	SEPTEMBER	141,527,215.42	25,683,063.50	-	223,312.95	-	-	-	167,433,591.87
10	OCTOBER	141,590,600.65	29,011,399.83	-	262,937.09	-	-	-	170,864,937.57
11	NOVEMBER	116,383,599.15	25,955,073.17	-	184,948.95	-	12,278,553.57	-	154,802,174.84
12	DECEMBER	140,642,853.17	31,311,768.90	-	279,615.04	-	-	-	172,234,237.11
TOTAL		<u>1,581,498,506.65</u>	<u>333,868,233.07</u>	<u>2,316,702.61</u>	<u>2,634,641.78</u>	<u>3,892,990.42</u>	<u>39,026,703.41</u>	<u>3,699,900.63</u>	<u>1,966,937,678.57</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 1001 – TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	-	-	-
4	Arrears: Development Tax or Levy	1,541,765.69	-	(1,541,765.69)
5	Arrears of Cattle Levy	22,724.54	-	(22,724.54)
6	Arrears: Cattle Tax (Where Applicable)	1,518,133.77	-	(1,518,133.77)
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	-	-	-
	TOTAL	<u>3,082,624.00</u>	-	<u>(3,082,624.00)</u>

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Tenement Rate	-	-	-
2	Penalty for Tenement Rate	1,615,012.15	-	(1,615,012.15)
3	Arrears of Tenement Rate	-	91,622.99	91,622.99
4	Ground Rent	3,429,019.97	659,860.52	(2,769,159.45)
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu	-	-	-

	of Tenement rate			
	TOTAL	<u>5,044,032.12</u>	<u>751,483.51</u>	<u>(4,292,548.61)</u>

TARMUWA LOCAL GOVERNMENT

COMPARATIVE STATEMENT OF REVENUE

FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	6,600.00	-	(6,600.00)
2	Fines on overdue lost library book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	-	-	-
4	Canoe licence fees	44,000.00	58,456.33	14,456.33
5	Dog licence fees	44,000.00	-	(44,000.00)
6	Cartt Track licence fees	66,000.00	-	(66,000.00)
7	Motor Cycle licence fees	110,000.00	244,895.44	134,895.44
8	Hackney permit fees	118,800.00		(118,800.00)
9	Bus/Commercial Vehicle/Tax permit fees	-	337,413.04	337,413.04
10	Leaning Driving test fees		560,352.07	560,352.07
11	Liquor licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquor licence fees	-	-	-
14	Buki cigarettes licences fees	-	-	-
15	Squatters/Hawkers Permit fees	73,693.41	247,621.40	173,927.99
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	858,120.00	867,100.04	8,980.04
19	Abattoir fees	309,100.00	378,352.02	69,252.02
20	Eating House licence fees	27,390.00	-	(27,390.00)
21	Kiosk licence fees	27,500.00	128,695.16	101,195.16
22	Bake House licence fees	29,370.00	-	(29,370.00)

23	Registration of Meat Van fees	33,000.00	-	(33,000.00)
24	Cattle Dealers licence fees	333,630.00	369,243.16	35,613.16

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
25	Dried fish/dried Meat licence fees	71,500.00	83,257.50	11,757.50
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	143,550.00	148,284.28	4,734.28
	D. SECURITY			
28	Auctioneer licence fees	-	195,490.63	195,490.63
29	Goldsmith and Gold seller licence fees	96,800.00	111,883.21	15,083.21
30	Dane Gun licence fees	13,200.00	-	(13,200.00)
31	Hunting licence fees	11,000.00	52,195.10	41,195.10
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	110,000.00	-	(110,000.00)
34	Entertainment and Drumming	-	-	-
35	Cinematograph license fees	31,350.00	55,026.92	23,676.92
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion license fees	33,000.00	-	(33,000.00)
38	Tent at Sea Beach permit fees	38,500.00	-	(38,500.00)
39	Radio/Television license fees	152,200.00	105,243.33	(46,956.67)
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	-	-	-
	F. HEALTH			
43	Dislodging of septic Tank Charges	-	117,031.80	117,031.80
44	Night Soil Disposal/Depot fees	-	-	-
45	Registration of septic Tank dislodging licence fees	-	143,186.94	143,186.94

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	-	-	-
47	Impounding of Animals fines	154,000.00	136,534.33	(17,465.67)
48	Pest control and disinfectant charges	-	-	-
49	Birth and Death registration fees	125,400.00	5,131.37	(120,268.63)
50	Burial fees	-	-	-
51	Vault fees	55,000.00	-	(55,000.00)
52	Dispensary and Maternity fees	52,778.00	62,602.81	9,824.81
53	Laboratory test fees	33,000.00	-	(33,000.00)
54	Earning from Environmental Sanitation	55,000.00	62,400.03	7,400.03
	G. ECONOMIC			
55	General Contractors Registration fees	574,200.00	740,147.72	165,947.72
56	Tender fees	242,000.00	252,951.40	10,951.40
57	Sand dredging fees	15,400.00	-	(15,400.00)
58	Minor Industry licence fees	57,200.00	-	(57,200.00)
59	Trader licence fees	198,000.00	221,603.20	23,603.20
60	Petty traders licence fees	77,000.00	88,963.20	11,963.20
61	Sand. Granile. Iron rod sellers licence	55,000.00	-	(55,000.00)
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	55,000.00	-	(55,000.00)
64	Falling of trees fees	55,000.00	-	(55,000.00)
65	Sawmill licence fees	198,000.00	175,621.45	(22,378.55)
66	Produce buying fees	66,000.00	65,000.02	(999.98)
67	Rice Mill/Cassava Grinding licence fees	99,500.00	-	(99,500.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	24,200.00	54,600.03	30,400.03
69	Corn Grinding Mill licence	69,300.00	55,731.00	(13,569.00)
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	55,000.00	184,753.42	129,753.42
72	Photo studio licence fees	137,500.00	133,957.20	(3,542.80)
73	Welding machine licence fees	198,000.00	-	(198,000.00)
74	Electric (Radio/TV) workshop	33,000.00	8,398.50	(24,601.50)
75	Blacksmith workshop licence	66,000.00	-	(66,000.00)
76	Wood making/carpentry	77,000.00	-	(77,000.00)
77	Battery charges licence fees	33,000.00	-	(33,000.00)
78	Printing press licence fees	-	-	-
79	Panel beaters licence fees	33,000.00	29,198.02	(3,801.98)
80	Vulcanizes licence fees	26,400.00	28,600.00	2,200.00
81	Vehicle spare parts licences	-	-	-
82	Clock/watch repairs licences	53,570.00	-	(53,570.00)
83	Cloth dyers licence fees	-	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	66,000.00	-	(66,000.00)
86	Building materials licence fees	22,000.00	-	(22,000.00)
87	Surface Tank kerosene licence	55,000.00	-	(55,000.00)
88	Photostat typing institute licence	26,400.00	10,400.10	(15,999.90)
89	Block making machine fees	17,600.00	66,300.10	48,700.10
90	Hair dressing barbing saloon	88,000.00	103,870.00	15,870.00
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	4,678.69	-	(4,678.69)
93	Advertisement rate licence fees	-	-	-
	H. ENGR WORKS AND			
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores	220,000.00	325,000.03	105,000.03
96	Hire Charges	-	-	-
97	Sale of stores	359,700.00	395,231.50	35,531.50
98	Indigene Cost Fee	241,385.10	252,876.10	11,491.00
99	Approval of Building Plan fees	527,120.00	600,873.00	73,753.00
100	Customary Right of Occup.	20,680.00	-	(20,680.00)
101	Commission on transfer of Plots	19,800.00	-	(19,800.00)
	TOTAL	<u>7,424,115.20</u>	<u>8,264,472.90</u>	<u>840,357.70</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 1004 – EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Market	117,805.53	300,917.00	183,111.47
2	Motor Park	105,574.01	400,000.00	294,425.99
3	Shops and Shopping Centers	128,500.00	437,315.88	308,815.88
4	Cattle Market	433,297.76	766,756.00	333,458.24
5	Abattoir/Slaughter House	348,525.26	461,289.02	112,763.76
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	626,586.51	765,655.08	139,068.57
8	Earnings from industrial	409,819.03	-	(409,819.03)
9	Earning from other commercial undertaking	117,805.53	300,917.00	183,111.47
	TOTAL	<u>703,391.90</u>	<u>576,183.31</u>	<u>(127,208.59)</u>

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	231,900.48	556,682.00	324,781.52
2	Rent on Local Government Building	150,000.00	382,735.00	232,735.00
3	Rent on other Local Government landed property	150,495.05	276,750.30	126,255.25
	TOTAL	<u>532,395.53</u>	<u>1,216,167.30</u>	<u>683,771.77</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 1006 – INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans to (her Local Government)	-	-	-
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Govt. Dividend	-	-	-
5	Interest on Staff Housing and other loans	-	-	-
	TOTAL	-	-	-

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Grants from State Government	-	-	-
2	10% of Internal Revenue	-	-	-
3	Other Grant	-	-	-
	TOTAL	-	-	-

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 1008 – MICELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	-	-	-
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	-	-	-
5	Tractor hiring	-	-	-
6	Sales of Agric fruit	-	-	-
7	Sales of Agric Product	-	-	-
8	Irrigation Scheme charges	-	-	-
9	Fishing charges	-	-	-
10	Hide/Skin buyer fees	-	-	-
11	Vet. Clinic Charges Miscellaneous	-	-	-
	TOTAL	-	-	-

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 1009 – STATUTORY ALLOCATION

NOTE 1

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,788,071,676.00	1,581,498,506.65	(206,573,169.35)
2	Allocation from State Government	28,000,000.00	-	(28,000,000.00)
3	VAT Allocation	293,510,029.00	333,868,233.07	40,358,204.07
4	Excess Crude Oil Account	159,877,938.00	2,316,702.61	(157,561,235.39)
5	Exchange Gain	-	2,634,641.78	2,634,641.78
6	Excess Bank Charges	-	3,699,900.63	3,699,900.63
7	Share of Excess PPT	-	39,026,703.41	39,026,703.41
8	Exchange Diff. Mineral	-	3,892,990.42	3,892,990.42
	TOTAL	<u>2,269,459,643.00</u>	<u>1,966,937,678.57</u>	<u>(302,521,964.43)</u>

TARMUWA LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2019

HEAD	DETAILS	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	30,643,964.42	18,757,214.45	11,886,749.97
	Overhead	10,000,000.00	7,588,637.49	2,411,362.51
2002	Office of the Secretary			
	Personnel Cost	18,344,750.50	12,024,772.85	6,319,977.65
	Overhead	11,780,000.00	7,717,340.99	4,062,659.01
2003	The Council			
	Personnel Cost	16,870,321.12	10,977,927.99	5,892,393.13
	Overhead	5,754,058.00	5,830,749.52	(76,691.52)
2004	Personnel Management			
	Personnel Cost	45,052,715.50	31,987,428.00	13,065,287.50
	Overhead	8,500,000.00	10,135,250.00	(1,635,250.00)
2005	Treasury			
	Personnel Cost	48,478,950.13	29,420,054.59	19,058,895.54
	Overhead	13,327,110.00	9,523,750.00	3,803,360.00
2006	Education			
	Personnel Cost	-	-	-
	Overhead	-	-	-
2007	Primary Health Care			
	Personnel Cost	68,843,631.00	56,620,110.06	12,223,520.94
	Overhead	16,000,000.00	10,718,240.00	5,281,760.00
2008	General Agric			
	Personnel Cost	53,782,330.60	37,185,454.72	16,596,875.88
	Overhead	16,346,132.00	12,346,132.00	4,000,000.00
2009	Works			
	Personnel Cost	19,162,918.20	16,362,110.11	2,800,808.09
	Overhead	32,532,700.00	15,760,140.00	16,772,560.00
2010	Traditional Council			
	Personnel Cost	9,433,149.53	7,407,536.50	2,025,613.03
	Overhead	5,760,000.00	5,320,000.00	440,000.00
2011	MISCELLANEOUS			
	Personnel Cost	-	-	-
	Overhead	-	-	-
TOTAL		<u>430,612,731.00</u>	<u>305,682,849.27</u>	<u>124,929,881.73</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	30,643,964.42	18,757,214.45	11,886,749.97
2	Travel and Transport	1,645,380.00	1,251,766.00	393,614.00
3	Utility Services	500,000.00	360,000.00	140,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,460,000.00	1,022,000.00	438,000.00
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,666,832.00	1,166,782.40	500,049.60
8	Consultancy Services and special committees	-	-	-
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	2,372,000.00	1,660,400.00	711,600.00
11	Entertainment and Hospitality	1,000,000.00	818,782.84	181,217.16
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,355,788.00	949,051.60	406,736.40
	TOTAL	<u>40,643,964.42</u>	<u>25,985,997.29</u>	<u>14,657,967.13</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	18,344,750.50	12,024,772.85	6,319,977.65
2	Travel and Transport	1,737,750.50	1,233,802.85	503,947.65
3	Utility Services	650,000.00	319,500.00	330,500.00
4	Telephone and Postal Services	730,621.00	518,740.91	211,880.09
5	Stationery and Printing	863,738.50	770,130.00	93,608.50
6	Maintenance of Office Furniture and Equipment	2,210,500.00	1,059,455.00	1,151,045.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,982,600.00	1,407,646.00	574,954.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,125,733.00	1,909,270.43	216,462.57
11	Entertainment and Hospitality	728,500.00	612,360.25	116,139.75
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	750,557.00	532,895.47	217,661.53
	TOTAL	<u>30,124,750.50</u>	<u>20,388,573.76</u>	<u>9,736,176.74</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	16,870,321.12	10,977,927.99	5,892,393.13
2	Travel and Transport	1,022,650.00	1,032,876.50	(10,226.50)
3	Utility Services	285,200.00	280,052.00	5,148.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	650,320.00	656,823.20	(6,503.20)
6	Maintenance of Office Furniture and Equipment	1,217,770.00	1,201,950.00	15,820.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	958,118.00	520,500.00	437,618.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	1,512,348.00	(512,348.00)
11	Entertainment and Hospitality	620,000.00	626,200.00	(6,200.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	TOTAL	<u>22,624,379.12</u>	<u>16,808,677.69</u>	<u>5,815,701.43</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2004: PERSONNEL MANAGMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	45,052,715.50	31,987,428.00	13,065,287.50
2	Travel and Transport	1,500,000.00	2,471,800.00	(971,800.00)
3	Utility Services	500,000.00	725,500.00	(225,500.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	500,000.00	1,500,000.00	(1,000,000.00)
6	Maintenance of Office Furniture and Equipment	1,300,000.00	2,656,782.00	(1,356,782.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,499,500.00	-	1,499,500.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	1,628,125.00	371,875.00
11	Entertainment and Hospitality	500,000.00	767,590.00	(267,590.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	700,500.00	385,453.00	315,047.00
	TOTAL	<u>53,552,715.50</u>	<u>42,122,678.00</u>	<u>11,430,037.50</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	48,478,950.13	29,420,054.59	19,058,895.54
2	Travel and Transport	1,975,782.20	1,402,805.36	572,976.84
3	Utility Services	300,000.00	274,502.20	25,497.80
4	Telephone and Postal Services	550,000.00	390,500.00	159,500.00
5	Stationery and Printing	1,500,000.00	1,065,000.00	435,000.00
6	Maintenance of Office Furniture and Equipment	2,477,200.00	1,758,812.00	718,388.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,606,014.25	1,140,270.11	465,744.14
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,000,000.00	2,130,000.00	870,000.00
11	Entertainment and Hospitality	1,067,798.15	758,136.68	309,661.47
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	850,315.40	603,723.65	246,591.75
	TOTAL	<u>61,806,060.13</u>	<u>38,943,804.59</u>	<u>22,862,255.54</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	-	-	-
2	Travel and Transport	-	-	-
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	TOTAL	-	-	-

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	68,843,631.00	56,620,110.06	12,223,520.94
2	Travel and Transport	3,370,000.00	2,224,200.00	1,145,800.00
3	Utility Services	850,000.00	1,061,800.00	(211,800.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,737,200.00	1,146,552.00	590,648.00
6	Maintenance of Office Furniture and Equipment	1,760,200.00	1,161,732.00	598,468.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	1,320,000.00	680,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,820,000.00	1,201,200.00	618,800.00
11	Entertainment and Hospitality	902,600.00	595,716.00	306,884.00
12	Miscellaneous Expenses	1,000,000.00	660,000.00	340,000.00
13	Provision and Service Materials	2,560,000.00	1,689,600.00	870,400.00
	TOTAL	<u>84,843,631.00</u>	<u>67,680,910.06</u>	<u>17,162,720.94</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	53,782,330.60	37,185,454.72	16,596,875.88
2	Travel and Transport	3,220,740.00	2,415,555.00	805,185.00
3	Utility Services	1,213,750.00	996,842.50	216,907.50
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,360,000.00	1,020,000.00	340,000.00
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,350,000.00	1,012,500.00	337,500.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,400,000.00	2,550,000.00	850,000.00
11	Entertainment and Hospitality	1,706,000.00	1,279,500.00	426,500.00
12	Miscellaneous Expenses	3,120,146.00	2,340,109.50	780,036.50
13	Provision and Service Materials	975,500.00	731,625.00	243,875.00
	TOTAL	<u>70,128,466.60</u>	<u>49,531,586.72</u>	<u>20,596,879.88</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	19,162,918.20	16,362,110.11	2,800,808.09
2	Travel and Transport	4,820,000.00	880,850.00	3,939,150.00
3	Utility Services	860,000.00	685,500.00	174,500.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,790,120.00	964,324.00	1,825,796.00
6	Maintenance of Office Furniture and Equipment	5,432,800.00	3,876,750.00	1,556,050.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,625,500.00	2,041,845.00	583,655.00
8	Consultancy Services and special committees	5,141,880.00	1,329,150.00	3,812,730.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	4,000,000.00	2,578,901.00	1,421,099.00
11	Entertainment and Hospitality	2,082,400.00	1,324,820.00	757,580.00
12	Miscellaneous Expenses	2,000,000.00	-	2,000,000.00
13	Provision and Service Materials	2,780,000.00	2,078,000.00	702,000.00
	TOTAL	<u>51,695,618.20</u>	<u>32,122,250.11</u>	<u>19,573,368.09</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	10,433,150.00	7,407,536.50	3,025,613.50
2	Travel and Transport	1,370,000.00	886,600.00	483,400.00
3	Utility Services	320,000.00	286,280.00	33,720.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	760,500.00	1,086,730.00	(326,230.00)
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,340,000.00	1,088,600.00	251,400.00
11	Entertainment and Hospitality	989,000.00	886,600.00	102,400.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	980,500.00	1,085,190.00	(104,690.00)
	TOTAL	<u>16,193,150.00</u>	<u>12,727,536.50</u>	<u>3,465,613.50</u>

TARMUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2011: MISCELLANEOUS

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	-	-	-
2	Travel and Transport	-	-	-
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	TOTAL	-	-	-

TARMUWA LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2019

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	111,000,000.00	28,600,000.00	82,400,000.00
4002	Livestock Development	43,500,000.00	7,050,000.00	36,450,000.00
4003	Forestry Development	11,500,000.00	2,450,000.00	9,050,000.00
4004	Fisheries	2,000,000.00	1,500,000.00	500,000.00
4005	Manufacturing & Craft	3,000,000.00	1,000,000.00	2,000,000.00
4006	Rural Electrification	140,000,000.00	544,572,900.00	(404,572,900.00)
4007	Commerce/Finance & Supply	210,000,000.00	12,027,500.00	197,972,500.00
4008	Transportation Roads/Bridges	590,000,000.00	25,400,000.00	564,600,000.00
	TOTAL ECONOMIC SECTOR	<u>1,111,000,000.00</u>	<u>622,600,400.00</u>	<u>488,399,600.00</u>
	SOCIAL SECTOR			
5001	Education Development	251,650,820.87	44,275,150.00	207,375,670.87
5002	Health and Services	225,000,000.00	67,750,350.00	157,249,650.00
5003	Information	35,000,000.00	28,375,000.00	6,625,000.00
5004	Social Development & Culture	37,000,000.00	22,500,000.00	14,500,000.00
5005	Fire Service	5,000,000.00	2,350,000.00	2,650,000.00
	TOTAL SOCIAL SECTOR	<u>553,650,820.87</u>	<u>165,250,500.00</u>	<u>388,400,320.87</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	427,045,000.00	112,365,500.00	314,679,500.00
6002	Environmental Sewage & Drainage	24,500,000.00	21,500,000.00	3,000,000.00
6003	Town & Community Planning	10,000,000.00	8,234,750.00	1,765,250.00
6004	Community Development	5,000,000.00	3,400,000.00	1,600,000.00
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>466,545,000.00</u>	<u>145,500,250.00</u>	<u>321,044,750.00</u>
	ADMIN SECTOR			
7001	General Admin office	212,863,585.04	69,350,499.08	143,513,085.96
7002	Staff Housing	210,000,000.00	67,370,499.08	142,629,500.92
7003	Workshops	5,000,000.00	3,500,000.00	1,500,000.00
	TOTAL ADMIN SECTOR	<u>427,863,585.04</u>	<u>140,220,998.16</u>	<u>287,642,586.88</u>
8001	Loan Repayment	-	-	-
	GRAND TOTAL	<u>2,559,059,405.91</u>	<u>1,073,572,148.16</u>	<u>1,485,487,257.75</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2019

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of Fertilizer	13,000,000.00	5,500,000.00	7,500,000.00
2	Purchase of Grains	10,000,000.00	2,100,000.00	7,900,000.00
3	Construction of Earth Dam at Biriri Grazing Reserve	7,475,000.00	-	7,475,000.00
4	Purchase of Farm Site	2,650,000.00	-	2,650,000.00
5	Purchase of Water Pumps for irrigation Development	2,400,000.00	-	2,400,000.00
6	Procurement of Chemical and Sprayers	4,850,500.00	-	4,850,500.00
7	Purchase of 2 new Tractors and equipment Harland Brand UK made/repair	42,000,000.00	21,000,000.00	21,000,000.00
8	Repair of Agric Store at Babbangida	7,250,500.00	-	7,250,500.00
9	Purchase of Motor cycle to Agric Extension officer	9,000,000.00	-	9,000,000.00
10	Establishment of Orchard at Jumbam and Manda'a Da'a	5,450,000.00	-	5,450,000.00
11	Purchase of Thrasher	2,024,000.00	-	2,024,000.00
12	Irrigation Scheme	4,900,000.00	-	4,900,000.00
	TOTAL	<u>111,000,000.00</u>	<u>28,600,000.00</u>	<u>82,400,000.00</u>

TARMUWA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of Animal Drugs and Vaccine	2,450,000.00	2,125,000.00	325,000.00
2	Construction of slaughter houses at Jumbam, Biriri and Babbangida	8,250,000.00	3,575,000.00	4,675,000.00
3	Contraction of Veterinary Clinic and equipment	8,950,500.00	-	8,950,500.00
4	Fencing of Cattle Market at Babbangida.	20,199,500.00	-	20,199,500.00
5	Establishment of loading vey to cattle, sheep and goat market at Babbangida	1,500,000.00	1,025,000.00	475,000.00
6	Establishment of hide and skin dry shade at Babbangida.	2,150,000.00	325,000.00	1,825,000.00
	TOTAL	<u>43,500,000.00</u>	<u>7,050,000.00</u>	<u>36,450,000.00</u>

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Establishment of Shelter Belt	3,850,000.00	750,000.00	3,100,000.00
2	Development of Nursery and drilling of single phase Borehole	5,025,000.00	-	5,025,000.00
3	Purchase of Polythene bags	150,000.00	-	150,000.00
4	Development of Tree for Plantings	450,500.00	375,000.00	75,500.00
5	Purchase of Watering Cans	350,000.00	125,000.00	225,000.00
6	Purchase of Chemicals and equipments	1,424,500.00	1,200,000.00	224,500.00
7	Purchase of seeding	250,000.00	-	250,000.00
	TOTAL	<u>11,500,000.00</u>	<u>2,450,000.00</u>	<u>9,050,000.00</u>

TARMUWA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Establishment of Fish Ponds at Jumbam	1,750,000.00	1,400,000.00	350,000.00
2	Purchase of Fish Species	250,000.00	100,000.00	150,000.00
	TOTAL	<u>2,000,000.00</u>	<u>1,500,000.00</u>	<u>500,000.00</u>

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Manufacturing Unit Craft Development Centre	3,000,000.00	1,000,000.00	2,000,000.00
	TOTAL	<u>3,000,000.00</u>	<u>1,000,000.00</u>	<u>2,000,000.00</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2019

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Electrification from Babbangida, Goduram to Mafa Village.	-	-	-
2	Electrification of Koriyel and Shekau Villages from Babbangida	140,000,000.00	299,033,500.00	(159,033,500.00)
3	Street Light at Babbangida and extension of electrification	-	-	-
4	Purchased of Transformer to Babbangida town	-	-	-
5	5KM electrification from Babbangida to Chirokusko	-	-	-
6	Electrification of Garga	-	245,539,400.00	(245,539,400.00)
	TOTAL	<u>140,000,000.00</u>	<u>544,572,900.00</u>	<u>(404,572,900.00)</u>

HEAD 4007: FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of Market stores	11,440,000.00	-	11,440,000.00
2	Construction of Shopping Complex	13,560,000.00	-	13,560,000.00
3	Purchase of 4 Mass Transit Buses	20,000,000.00	-	20,000,000.00
4	Construction of 10 duplex story building at Babbangida.	165,000,000.00	-	165,000,000.00
	TOTAL	<u>210,000,000.00</u>	-	<u>210,000,000.00</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2019

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of Drainage Networking in Babbangida and Jumbam Village	110,650,000.00	-	110,650,000.00
2	Construction of Feeder Road from Babbangida to Mafa/Goduram Phase I	100,000,000.00	-	100,000,000.00
3	Rehabilitation of Feeder Road from Babbangida to Koriyel Village	45,765,500.00	25,400,000.00	20,365,500.00
4	Construction of 50 KM Feeder Road and 5Nos Culvert from Babbangida to Goduram Village	75,675,500.00	-	75,675,500.00
5	Construction of 30 KM Feeder Road and 4 Nos of Culvert from Babbangida to Garba and Koka Villages	100,818,000.00	-	100,818,000.00
6	Land Compensation	8,275,000.00	-	8,275,000.00
7	Preparation of Layout	3,025,000.00	-	3,025,000.00
8	Construction of 2 KM Road with Drainage at Babbangida	145,791,000.00	-	145,791,000.00
	TOTAL	<u>590,000,000.00</u>	<u>25,400,000.00</u>	<u>564,600,000.00</u>

TARMUWA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Supply of Instructional material to all Primary Schools in the LGA	15,670,400.00	7,650,000.00	8,020,400.00
2	Construction of Primary School at Nangillam, Adreshi and Beri Gitel	36,465,300.00	24,685,000.00	11,780,300.00
3	Construction of 3 Classes, Office and Toilet at Higher Islamic School Babbangida	18,255,000.00	-	18,255,000.00
4	Purchase of Motor Vehicle	20,120,000.00	-	20,120,000.00
5	Feeding and maintenance of Boarding Primary School.	5,400,000.00	4,800,000.00	600,000.00
6	Construction of 5 Primary School Quarters across the LGA.	95,888,620.87	-	95,888,620.87
7	Renovation of Biriri Mafa Koka and Manguno Primary School	20,676,500.00	-	20,676,500.00
8	Renovation of Primary School at Barkami, Abbari and Mattari	12,600,000.00	7,140,150.00	5,459,850.00
9	Construction of Teacher Lodge at Babbangida	16,575,000.00	-	16,575,000.00
10	Support for takeoff of College of Agric Babbangida.	10,000,000.00	-	10,000,000.00
	TOTAL	<u>251,650,820.87</u>	<u>44,275,150.00</u>	<u>207,375,670.87</u>

TARMUWA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2019

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of Accident and Emergency Ward at Comprehensive Health Center Babbangida.	34,750,650.00	18,065,500.00	16,685,150.00
2	Reconstruction of Maternity Health Center at Garba and Chirokusko.	36,500,000.00	15,655,000.00	20,845,000.00
3	purchase of Vehicle for NPI Hilux	22,000,000.00	-	22,000,000.00
4	Purchase of essential Drugs	3,500,000.00	2,500,000.00	1,000,000.00
5	Foundation Year Program Action Plan	5,650,000.00	-	5,650,000.00
6	Upgrading of Dispensary to MCH	23,765,350.00	-	23,765,350.00
7	Purchases of Generator to Cool Room	3,705,000.00	-	3,705,000.00
8	Purchase of MCH equipment	4,650,000.00	3,755,000.00	895,000.00
9	Upgrading of Koriyel HC, Lantewa HC and Mafa MCH	61,468,745.00	27,774,850.00	33,693,895.00
10	Renovation of MBG Hospital at Koka	12,465,000.00	-	12,465,000.00
11	Construction of 2 Bedrooms Doctor's Lodge at CHC Babbangida	16,545,255.00	-	16,545,255.00
TOTAL		<u>225,000,000.00</u>	<u>67,750,350.00</u>	<u>157,249,650.00</u>

TARMUWA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2019

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of Security Properties	4,468,600.00	4,381,256.35	87,343.65
2	Construction of Viewing Centre	6,375,800.00	6,312,000.00	63,800.00
3	Purchase of Information Equipment	9,655,600.00	5,650,000.00	4,005,600.00
4	Contribution of Security	14,500,000.00	12,031,743.65	2,468,256.35
TOTAL		<u>35,000,000.00</u>	<u>28,375,000.00</u>	<u>6,625,000.00</u>

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of Sport Equipments	3,850,000.00	2,750,000.00	1,100,000.00
2	Construction of Sport Center at Babbangida.	24,650,000.00	11,950,000.00	12,700,000.00
3	Youth Empowerment	8,500,000.00	7,800,000.00	700,000.00
TOTAL		<u>37,000,000.00</u>	<u>22,500,000.00</u>	<u>14,500,000.00</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of Fire Fighting Equipments	5,000,000.00	2,350,000.00	2,650,000.00

TOTAL	<u>5,000,000.00</u>	<u>2,350,000.00</u>	<u>2,650,000.00</u>
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TARMUWA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Drilling of Boreholes at various location within the Local Government	120,299,550.00	17,193,000.00	103,106,550.00
2	Contribution Wells	7,150,937.50	2,091,184.62	5,059,752.88
3	Purchases of Submersible Pumps and maintenance of Boreholes.	12,932,500.00	3,743,400.00	9,189,100.00
4	Construction of Water Reservoir	16,163,250.00	5,338,634.61	10,824,615.39
5	Drilling of Single Phase Boreholes across the Local Government with accessories.	152,937,500.00	29,213,386.64	123,724,113.36
6	Purchase of Borehole Service Rig.	5,000,000.00	1,927,901.49	3,072,098.51
7	Purchases of 10 No. of packing Generator 30KVA.	65,875,550.00	26,127,300.00	39,748,250.00
8	Purchases of Single Phase Solar Pumps.	12,971,812.50	4,727,751.00	8,244,061.50
9	Purchase/Installation of 3Phase Power Stabilizer.	16,250,000.00	6,407,084.10	9,842,915.90
10	Reticulation of Water Pipe across some Village within the Local Government Area.	17,463,900.00	15,595,857.54	1,868,042.46
TOTAL		<u>427,045,000.00</u>	<u>112,365,500.00</u>	<u>314,679,500.00</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2019

HEAD 6002: ENVIRONMENTAL SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Improvement of Township drainage at Jumbam	5,760,000.00	5,456,681.25	303,318.75
2	Construction of Public Toilet and drilling of Single Phase Borehole at Babbangida Motor Park.	15,062,400.00	13,061,431.50	2,000,968.50
3	Construction of waste disposal area.	3,677,600.00	2,981,887.25	695,712.75
TOTAL		<u>24,500,000.00</u>	<u>21,500,000.00</u>	<u>3,000,000.00</u>

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Counterpart funding of four (4) Villages Babbangida, Goduram, Mafa and Namglam	10,000,000.00	8,234,750.00	1,765,250.00
TOTAL		<u>10,000,000.00</u>	<u>8,234,750.00</u>	<u>1,765,250.00</u>

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Assistant to Community Development	5,000,000.00	3,400,000.00	1,600,000.00

Project			
TOTAL	<u>5,000,000.00</u>	<u>3,400,000.00</u>	<u>1,600,000.00</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2019

HEAD 6005: AREA WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of Material to Area/Ward Development	-	-	-
TOTAL		-	-	-

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Renovation of L.G. Secretariat	-	18,561,099.36	(18,561,099.36)
2	Purchase of Furniture to Local Govt. Secretariat new complex	23,207,184.00		23,207,184.00
3	Fencing of Local Government Secretariat	55,689,876.00	3,450,000.00	52,239,876.00
4	Fencing of Grave yards across the 4 district.	19,954,143.00	9,280,440.95	10,673,702.05
5	Construction of five (5) Nos of Chalet at Babbangida.	25,117,172.19	7,686,711.77	17,430,460.42
6	Purchase of 4 Wheel Drive Jeep Vehicle	-	-	-
7	Purchase of two new Hilux Vehicle.	15,216,410.88	-	15,216,410.88
8	Upgrading of District Head Palace Mosque at Babbangida.	50,400,213.93	-	50,400,213.93
9	Procurement of four (4) official Vehicle to DPM, Utility, Vigilante and	23,278,585.04	30,372,247.00	(7,093,661.96)

	Security.			
TOTAL		<u>212,863,585.04</u>	<u>69,350,499.08</u>	<u>143,513,085.96</u>

TARMUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2019

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Renovation/Construction of 14 Staff Quarters attacked by insurgency	73,581,900.08	24,463,904.00	49,117,996.08
2	Renovation of Chairman Office Quarter and old Staff Quarter at Babbangida	85,344,000.00	25,699,853.00	59,644,147.00
3	Construction of 4 District Palace	-	-	-
4	Renovation/Reconstruction of Emirs Palace Babbangida	46,074,099.92	17,206,742.08	28,867,357.84
5	Interlocking of Emir's Palace and purchase of Motor Vehicle	5,000,000.00	-	5,000,000.00
TOTAL		<u>210,000,000.00</u>	<u>67,370,499.08</u>	<u>142,629,500.92</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Workshops Development	974,862.50	686,878.86	287,983.64
2	ICT Training	4,025,137.50	2,813,121.14	1,212,016.36
TOTAL		<u>5,000,000.00</u>	<u>3,500,000.00</u>	<u>1,500,000.00</u>

HEAD 8001: LOAN REPAYMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1		-	-	-
2		-	-	-
3		-	-	-
TOTAL			-	-

UNRETIRED ADVANCES FROM JANUARY – DECEMBER 2019**TARMUWA LOCAL GOVERNMENT AREA****NOTE 2**

S/N	NAME OF ADV. HOLDER	PURPOSE	NO. OF A/C/DATE	AMOUNT ₦
1.	Audu Yaro	Purchase of Security Gadget	A/1 of 15/1/19	4,840,000.00
2	Ahmad Musa Tela	Purchase of Tyre to Military Vehicle	A/2 of 5/2/19	50,000.00
3	Gujuma Gana	Control of outbreak	A/32 of 9/7/19	50,000.00
4	Muh'd Adamu	Purchase of Public Add.	A/33 of 9/7/19	105,000.00
5	Ado Buba Driver	Repairs of Chairman Vehicle	A/35 of 9/7/19	240,000.00
6	Audu Yaro	Foodstuffs and other materials	A/39 of 2/10/19	300,000.00
7	Ado Buba	Repairs of Prado Jeep	A/4 of 29/5/19	37,000.00
TOTAL				<u>5,622,000.00</u>

