

KOKONA LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENT

FOR THE YEAR

ENDED

31ST DECEMBER, 2020



JAMES TYUNGU & CO.



MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
KOKONA LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

TABLE OF CONTENTS

<i>CONTENTS</i>	<i>PAGES</i>
Table of Contents - - - - -	1
Corporate Information - - - - -	2
Report of the Audit Committee - - - - -	3
Statement of the Authority Responsibilities - - - - -	4
Auditors Report - - - - -	5
Trial Balance - - - - -	6
Receipts and Payments Account - - - - -	7
Annual Reconciliation of Accounts - - - - -	8
Expenditure and Revenue - - - - -	9
Comparative Statement of Estimated and Actual Revenue - - - - -	10
Abridged Comparative Statement of Estimated and Actual Recurrent Expenditure (Personnel and Overhead Cost) - - - - -	11
Comparative Statement of Estimated and Actual Recurrent Expenditure - - - - -	12-15

MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
KOKONA LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

CORPORATE INFORMATION

PRINCIPAL OFFICERS:

Mrs. Charity Ijim	-	DPM
Mrs. Tabitha Bichi	-	DFS
Mr. Joek Kigbu Jatau	-	Acting DSS
Mrs. Nancy Abdualhi	-	DANR
Mr. Ibrahim Wali	-	DWKS
Mr. Emmanuel Bako Katanza	-	DBPRS
Mrs. Bibiana Garba	-	DPHC

BANKERS:

Access Bank Plc

FCMB Plc

WAILA Microfinance Bank

AUDITORS:

Messrs James Tyungu & Co.

Certified National Accountants &

Chartered Tax Practitioners

No.23 off Calabar Street,

High Level, Makurdi

Benue State

08063585524

08054417091



GOVERNMENT OF NASARAWA STATE

OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

All correspondence should be addressed to
the Auditor-General for Local Governments

Ref No: _____
Local Government Audit
Headquarters, P.M.B. 052
Lafia-Nasarawa State

Date: 15th July, 2021

EXPRESSION OF COMPLETENESS ON THE FAAC FUNDS DISTRIBUTIONS BY NASARAWA STATE TO THE STATUTORY LOCAL GOVERNMENT AREAS IN YEAR 2020

YEAR 2020 SUMMARY OF FAAC FUNDS DISTRIBUTIONS BY NASARAWA STATE TO LOCAL GOVERNMENT AREAS					
S/N	LOCAL GOVT	FAAC (Gross)	GROSS SLADJAAC	STATE'S JOINT PROJECTS DEDUCTIONS @ SOURCE	NET SLADJAAC
1	AKWANGA	1,735,275,676.00	1,735,270,676.00	135,739,460.00	1,599,531,216.00
2	AWE	1,897,184,836.00	1,892,183,836.00	399,100,294.00	1,493,083,542.00
3	DOMA	1,960,565,560.00	1,960,545,530.00	104,983,390.00	1,855,562,140.00
4	KARU	2,296,687,478.00	2,296,687,478.00	260,724,279.00	2,035,963,199.00
5	KEANA	1,663,340,570.00	1,663,340,774.00	313,233,067.00	1,350,107,707.00
6	KEFFI	1,603,392,008.00	1,603,392,008.00	284,381,045.00	1,319,010,963.00
7	KOKONA	1,788,549,897.00	1,788,537,897.00	321,152,071.00	1,467,385,826.00
8	LAFIA	2,779,911,386.00	2,779,911,386.00	185,294,010.00	2,594,617,376.00
9	NASARAWA	2,476,126,177.00	2,476,126,717.00	300,478,634.00	2,175,648,083.00
10	NAS/EGGON	1,976,835,967.00	1,976,835,967.00	132,714,286.00	1,844,121,681.00
11	OBI	1,913,051,924.00	1,913,051,924.00	187,589,104.00	1,725,462,820.00
12	TOTO	1,969,883,437.00	1,969,883,437.00	306,894,139.00	1,662,989,298.00
13	WAMBA	1,622,959,800.00	1,622,959,800.00	122,714,236.00	1,500,245,564.00
		25,683,764,716.00	25,678,727,430.00	3,054,998,015.00	22,623,729,415.00

NOTE:

I certify that the above table to be the complete summary of the various FAAC Funds transferred to the named Local Government Areas of Nasarawa State in the year 2020, whereby the net SLADJAAC amounts have been captured in their Audited Financial Statement for the year.

IDRIS APA DANLADI, FCNA

Auditor General for Local Governments

Nasarawa State.

MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
KOKONA LOCAL GOVERNMENT COUNCIL
REPORT OF THE AUDIT COMMITTEE

In compliance with section 50 of part V of Law No. 9 of 2000 as enacted by Nasarawa State House of Assembly we have –

- (a) Reviewed the scope and planning of the audit requirements;
- (b) Reviewed the independent auditors memorandum of recommendations on accounting policies and internal controls together with management responses; and
- (c) Ascertained that the accounting and reporting policies of the MLGCA for the year ended 31st December, 2020 are in accordance with legal requirements and agreed ethical practices.

In our opinion, the scope and planning of the audit for the year ended 31st December, 2020 were adequate and the management responses to the independent auditor's findings were satisfactory.

29th June, 2021

Members of the Audit Committee

MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
KOKONA LOCAL GOVERNMENT COUNCIL
STATEMENT OF THE COUNCIL RESPONSIBILITIES

The Local Government Council accept responsibility for the preparation of the annual financial statement set on pages 5 to 6 that give a true and fair view in accordance with International Public Sector Accounting Standards (IPSAS) and in the manner required by the Council and the Financial Reporting Council of Nigeria Act. 2011. First Application.

The Local Government Council further accept responsibility for maintaining adequate accounting records as required by section 50 of part V of Law No. 9 of 2000 as enacted by Nasarawa State House of Assembly and for such internal control as the Local Government Council determine it necessary to enable the preparation of financial statement that are free from material misstatement whether due to fraud or error.

The Local Government Council have made an ability to continue as a going concern and have reason to believe the Council will remain a going concern in the years ahead.

SIGNED ON BEHALF OF THE COUNCIL BY:

Signature

Name

Date

Signature

Name

Date

MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
KOKONA LOCAL GOVERNMENT COUNCIL
TRIAL BALANCE FOR THE YEAR ENDED 31ST DECEMBER, 2020

		N	N
310201	Cash	2,303	
310201	Bank	4,125,259	
310301	Overdraft	-	
310901	Investment	1,382,722	
120201	Licences - General		21,900
120204	Fees - General		2,800,300
120206	Sales - General		157,650
120208	Rent on Government Buildings		120,000
120209	Rent on Land & Others General		-
120211	Investment Income		-
1301	Aid and Grants		-
11010101	Statutory Allocation		1,467,385,826
011100100100	Office of the Chairman	82,209,529	
011101300100	Office of the Secretary	6,042,500	
011200100100	Legislative Arm	73,822,537	
012500100100	Personnel Administration	45,824,559	
022000100100	Finance and Supply	31,561,860	
051300200100	Social Services	28,344,567	
052100100100	Primary Health Care	161,935,926	
021500100100	Agriculture and Natural Resources	29,326,477	
023400100100	Works & Housing	23,928,502	
023800100100	Budget and Planning	7,315,247	
022000100200	Social Contributions	956,743,258	
022000100100	Capital Expenditure	17,917,430	
310602	Advance	-	
410101	Deposits	-	
470201	Reserve B/F	-	
		<u>1,470,485,676</u>	<u>1,470,485,676</u>

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
KOKONA LOCAL GOVERNMENT COUNCIL**

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit review. We conducted our audit in accordance with International Standards on Auditing. Those standards required that we comply with ethical requirements, plan and perform the review to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. A review also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the principal officer, as well as evaluating the overall presentation of the financial statements.

We believe that the review evidence we have obtained is sufficient and appropriate to provide a basis for an audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of *Kokona Local Government Council* as at 31st December, 2020 and of the council's financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standard (IPSAS) and in the manner required by the section 50 of part V of Law No. 9 of 2000 as enacted by Nasarawa State House of Assembly and the Financial Reporting Council Act of Nigeria, 2011.

Report on other Legal and Regulatory Requirements.**Compliance with the Requirements of section 50 of part V of Law No. 9 of 2000 as enacted by Nasarawa State House of Assembly**


In our opinion, proper books of account have been kept by the council, so far as appears from our examination of those books and the statements of financial position income are in agreement with the books of account.

Report on the Financial Statements

We have audited the accompanying financial statements of *Kokona Local Government Council* which comprise the statement of financial position as at 31st December, 2020 the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and summary of significant accounting policies and other explanatory information set out.

Managements' Responsibilities for the Financial Statements

The principal officers are responsible for the preparation of financial statements that give a true and fair view in accordance with International Public Sector Accounting Standard (IPSAS), and in the manner required by the section 50 of part V of Law No. 9 of 2000 as enacted by Nasarawa State House of Assembly and the Financial Reporting Council Act of Nigeria, 2011 and for such internal control as the managements determine is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

James Tyungu 00910361

ASSOCIATION OF NATIONAL ACCOUNTANTS OF NIGERIA
a premium brand of choice

29th June, 2021
Makurdi - Nigeria
FRC/2014/ANAN/00000005878

MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
KOKONA LOCAL GOVERNMENT COUNCIL
 RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2020

	₦	₦
RECEIPTS		
Balance Brought Forward		
120201 Licences – General		-
120204 Fees - General		21,900
120206 Sales - General		2,800,300
120208 Rent on Government Buildings		157,650
120209 Rent on Land & Others General		-
120211 Investment Income		120,000
1301 Aid and Grants		-
11010101 Statutory Allocation		1,467,385,826
		<u>1,470,485,676</u>
Total Funds Available	A	
PAYMENTS		
011100100100 Office of the Chairman	82,209,529	
011101300100 Office of the Secretary	6,042,500	
011200100100 Legislative Arm	73,822,537	
012500100100 Personnel Administration	45,822,537	
022000100100 Finance and Supply	31,824,559	
051300200100 Social Services	28,344,567	
052100100100 Primary Health Care	161,935,926	
021500100100 Agriculture and Natural Resources	29,326,477	
023400100100 Works & Housing	23,928,500	
023800100100 Budget and Planning/Research Planning	7,315,247	
022000100200 Social Contributions	956,743,258	
022000100100 Capital Expenditure	17,917,430	
		<u>1,464,972,392</u>
Total Expenditure	B	
Liquid Fund Available	(A-B)	<u>5,513,284</u>
Represented By:		
310201 Cash		375,971
310201 Bank		169,123
310301 Overdraft		-
310901 Investment		2,182,511
310602 Advance		-
410101 Deposits		-
		<u>2,722,605</u>

MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
KOKONA LOCAL GOVERNMENT COUNCIL
 ANNUAL RECONCILIATION OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

Recurrent Expenditure 1/1/2020 – 31/12/2020	₦ 1,447,054,962			
Capital Expenditure 1/1/2020 – 31/12/2020	17,917,430			
Total Expenditure		1,464,972,392		
Capital Revenue 1/1/2020 – 31/12/2020	1,467,385,826			
Recurrent/Internal Revenue	3,099,850			
Total Revenue		1,470,485,676		
Surplus/Deficit		<u>5,513,284</u>		₦ - <u>5,513,284</u>
STATEMENTS OF ASSETS AND LIABILITIES				
ASSETS	₦	₦		
<u>Liquid Assets</u>				
Cash on Hand	2,303			
Cash in Transit	-			
Current Account in Bank	4,125,259			
Fixed Deposits		4,127,562		
Total Liquid Assets				
<u>Investments</u>				
General				
Renewals	1,385,722			
Total Investments		1,385,722		
<u>Advances</u>				
Government or other Local Government				
Salary				
Others				
Total Advances				
Balance of Liabilities over Assets				
Total		= 5,513,284		5,513,284 5,513,284

MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
KOKONA LOCAL GOVERNMENT COUNCIL
 ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL REVENUE

HEAD	DESCRIPTION	APPROVED ESTIMATE	ACTUAL REVENUE	SURPLUS/ (SHORTFALL)
		₦	₦	₦
120201	Licences General	3,262,300	21,900	-
120204	Fee General	5,955,000	2,800,300	-
120206	Sales General	618,000	157,650	-
120208	Rent on Govt. Buildings	275,000	-	-
120209	Rent of Land & Others	11,225,000	120,000	-
120209	Investment Income	-	-	-
1301	Aid and Grants	20,000,000	-	-
11010101	Statutory Allocation	<u>2,679,607,460</u>	<u>1,467,385,826</u>	-
		<u>2,720,942,760</u>	<u>1,470,485,676</u>	=

MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
KOKONA LOCAL GOVERNMENT COUNCIL
 ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

**ABRIDGED COMPARATIVE STATEMENT OF ESTIMATED AND
 ACTUAL RECURRENT EXPENDITURE (PERSONNEL AND OVERHEAD COST)**

Head	Description	Approved Estimate ₦	Actual Expenditure ₦	Surplus/ (Deficit) ₦
011100100100	Office of the Chairman	139,250,399	2,209,529	-
011101300100	Office of the Secretary	18,636,500	6,042,500	-
011200100100	Legislative Arm	95,047,459	73,822,537	-
012500100100	Personnel Administrative	56,395,524	45,824,559	-
022000100100	Finance and Supply	43,513,979	31,561,860	-
051300200100	Social Services	67,155,825	28,344,567	-
052100100100	Primary Health Care	262,960,235	161,935,926	-
021500100100	Agriculture and Natural Resources	49,363,460	29,328,507	-
023400100100	Works & Housing	49,308,430	23,928,502	-
023800100100	Budget and Planning	14,091,009	7,315,247	-
022000100100	Social Contributions	1,287,192,440	956,743,258	-
022000100200	Capital Expenditure	<u>644,400,000</u>	<u>17,917,430</u>	=
	Total	<u>2,727,318,260</u>	<u>1,464,972,392</u>	=

MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
KOKONA LOCAL GOVERNMENT COUNCIL
 ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

**COMPARATIVE STATEMENT OF ESTIMATED AND
 ACTUAL RECURRENT EXPENDITURE**

	<i>Approved Estimate</i>	<i>Actual Expenditure</i>	<i>Surplus/ (Deficit)</i>
	₦	₦	₦
11100100100 The Office of the Chairman			
210101 Personnel Cost	50,650,399	44,200,029	-
220201 Travelling & Transport General	6,000,000	3,302,000	-
22020301 Office Stationery	3,000,000	2,200,000	-
22020401 Maintenance of M/V & other Transport	1,000,000	-	-
22020501 Local Training	5,000,000	-	-
22020602 Security Vote (Including Operations)	50,000,000	28,900,000	-
22020701 Financial Consultations	-	-	-
22020801 Motor Vehicle Fuel Cost	1,000,000	-	-
22021001 Refreshment & Meals	4,000,000	2,107,500	-
22021002 Honorarium	<u>5,000,000</u>	<u>1,500,000</u>	-
Total	<u>125,650,399</u>	<u>82,201,529</u>	=
11101300100 The Office of the Secretary			
210101 Personnel Cost	3,136,500	2,937,500	-
220201 Travelling & Transport	3,000,000	1,175,000	-
22021001 Refreshment & Meals	3,000,000	910,000	-
22020301 Office Stationery/Computer Consumable	1,000,000	720,000	-
22020501 Local Training	<u>500,000</u>	<u>300,000</u>	-
Total	<u>10,636,500</u>	<u>6,042,500</u>	=
11200100100 Legislative Arm			
210101 Personnel Cost	50,447,457	54,022,537	-
220201 Travelling and Transport	4,000,000	360,000	-
22020301 Office Stationery/Computer Consumable	500,000	6,000,000	-
22020601 Security Services	500,000	240,000	-
22021002 Honorarium Sitting Allowances	<u>1,200,000</u>	<u>13,200,000</u>	-
Total	<u>56,647,459</u>	<u>73,822,537</u>	=

MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
KOKONA LOCAL GOVERNMENT COUNCIL
 ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

**COMPARATIVE STATEMENT OF ESTIMATED AND
 ACTUAL RECURRENT EXPENDITURE**

	<i>Approved Estimate</i>	<i>Actual Expenditure</i>	<i>Surplus/ (Deficit)</i>
	N	N	N
12500100100 Personnel Administration			
210101 Personnel Cost	41,795,524	26,684,759	-
220201 Travelling & Transport	2,000,000	1,528,000	-
22020301 Office Stationery/Computer Consumable	2,000,000	1,188,000	-
22020302 Printing Non-Security Documents	1,000,000	792,500	-
22020701 Legal Services	400,000	550,000	-
22020501 Local Training	300,000	-	-
22020601 Security Services	1,000,000	5,846,000	-
22020801 Motor Vehicle Fuel Cost	400,000	70,000	-
22021001 Refreshment & Meals	1,000,000	5,625,000	-
22020602 Clearing & Fumigation Services	100,000	2,500,000	-
22021003 Welfare Packages	<u>1,000,000</u>	<u>1,040,000</u>	-
Total	<u>50,995,524</u>	<u>45,824,559</u>	=
22000100100 Finance and Supply			
220201 Personnel Cost	27,748,978	17,029,435	-
220201 Travelling & Transport – General	2,700,000	1,451,000	-
22020301 Office Stationery/Computer Consumable	3,000,000	595,000	-
22020302 Printing Non-Security Documents	1,000,000	1,784,000	-
Withholding Tax	-	2,370,150	-
22020501 Local Training	200,000	-	-
22020901 Bank Charges (other than Interest)	750,000	5,375	-
22021001 Refreshment & Meals	2,000,000	1,012,000	-
Financial Assistance	-	<u>7,314,900</u>	-
Total	<u>37,398,978</u>	<u>31,561,860</u>	=
51300200100 Social Services			
210101 Personnel Cost	24,955,825	15,615,567	-
220201 Travelling & Transport	3,000,000	20,000	-
22020301 Office Stationery/Computer Consumable	500,000	260,000	-
22021001 Refreshment & Meals	20,000,000	10,900,000	-
22021002 Publicity & Advertisements	500,000	473,000	-
22021003 Sporting Activities	500,000	-	-
22021005 Women Programme	<u>10,000,000</u>	<u>1,073,000</u>	-
Total	<u>59,455,825</u>	<u>28,349,567</u>	=

MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
KOKONA LOCAL GOVERNMENT COUNCIL
 ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

**COMPARATIVE STATEMENT OF ESTIMATED AND
 ACTUAL RECURRENT EXPENDITURE**

	<i>Approved Estimate</i>	<i>Actual Expenditure</i>	<i>Surplus/ (Deficit)</i>
	₦	₦	₦
52100100100 Primary Health Care			
210101 Personnel Cost	247,210,235	160,665,960	-
220201 Travelling & Transport	1,500,000	20,000	-
22020301 Office Stationery/Computer Consumable	500,000	190,000	-
22021004 Monitoring and Evaluation	1,000,000	-	-
22021006 Disease Surveillance	500,000	415,000	-
22021007 Routine Immunization	2,000,000	46,000	-
22021008 Malaria Elimination Programme	500,000	234,000	-
22020601 Clearing & Fumigation Services	<u>400,000</u>	<u>364,960</u>	-
Total	<u>253,610,235</u>	<u>161,935,926</u>	=
21500100100 Agric. And Natural Resources			
220201 Personnel Cost	41,263,460	29,121,477	-
220201 Travelling & Transport – General	500,000	-	-
22020301 Office Stationery/Computer Consumable	500,000	200,000	-
22020401 Maintenance of Tractors/other Equip.	300,000	-	-
22020601 Cleaning & Fumigation Services	500,000	-	-
22021001 Refreshment & Meals	500,00	5,000	-
22021008 Agricultural Shows	<u>1,500,000</u>	-	-
Total	<u>45,063,460</u>	<u>29,326,477</u>	=
3400100100 Works and Housing			
10101 Personnel Cost	27,058,430	16,501,882	-
2020201 Electricity Charges	2,800,000	780,620	-
2020301 Office Stationery/Computer Consumable	100,000	380,000	-
2020401 Maintenance of M/V other Transport Equip.	4,000,000	1,686,000	-
2020403 Maintenance of LG Secretariat Complex	500,000	2,981,500	-
2020407 Maintenance of Minor Roads	1,000,000	500,000	-
020202 Water Rates	300,000	423,500	-
020602 Residential Rent	1,500,000	650,000	-
020102 Local Travels & Transport – Others	<u>500,000</u>	<u>23,000</u>	-
Total	<u>37,758,430</u>	<u>23,928,502</u>	=

MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
KOKONA LOCAL GOVERNMENT COUNCIL
 ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

**COMPARATIVE STATEMENT OF ESTIMATED AND
 ACTUAL RECURRENT EXPENDITURE**

	<i>Approved Estimate</i>	<i>Actual Expenditure</i>	<i>Surplus/ (Deficit)</i>
	₦	₦	₦
23800100100 Budget and Planning			
210101 Personnel Cost	10,594,009	6,749,247	3,844,762
220201 Travelling & Transport – General	500,000	106,000	394,000
22020301 Office Stationery/Computer Consumable	300,000	210,000	90,000
22020302 Printing Non-Security Documents	100,000	-	100,000
22020501 Local Training	500,000	-	500,000
22021003 Annual Budget Expenses & Admin.	<u>500,000</u>	<u>250,000</u>	=
Total	<u>11,994,009</u>	<u>7,315,247</u>	<u>5,178,762</u>
22000100100 Social Contributions			
21020202 5% Contribution to Traditional Council	40,000,000	39,456,460	543,540
21020204 Settlement of Liabilities	15,000,000	824,770	14,175,230
21020208 Contribution to Primary Education	536,792,960	533,690,748	3,102,212
21020209 Contribution to Severance Gratuity	250,000,000	142,421,841	107,578,159
21020211 Contribution to other Bodies/NGO's	10,000,000	107,416,856	(97,416,856)
210202018 Agwada Dev. Staff Salaries	121,974,467	79,010,318	42,964,149
21020206 Contribution to Central Training	18,450,000	6,985,915	11,464,085
210202016 Contribution to Admin. Fund	18,450,000	3,841,976	14,608,024
210202017 Contribution to Stabilization Fund	18,450,000	9,000,000	9,450,000
210202015 Orphans & Vulnerable Children	615,000	25,668,000	(25,053,000)
210202014 Food & Nutrition Programme	1,322,500	220,000	1,102,500
210202012 Arrears of Salaries	<u>153,750,000</u>	<u>8,206,374</u>	<u>145,543,626</u>
Total	<u>1,184,804,927</u>	<u>956,743,258</u>	<u>228,051,669</u>
22000100100 Capital Expenditure			
23010102 Purchase of Official Vehicle for Chairman	-	-	-
23020107 Purchase/Acquisition of Office Furn.	5,000,000	3,500,000	1,500,000
23020208 Purchase of Computer Printers	500,000	-	500,000
230201 Construction/Provision of Fixed Assets	40,000,000	14,417,430	25,582,570
23040102 Erosion Control	<u>10,000,000</u>	=	<u>10,000,000</u>
Total	<u>55,500,000</u>	<u>17,917,000</u>	<u>37,582,570</u>