



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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**HIS EXCELLENCY  
SENATOR DR. IFEANYI A. OKOWA  
GOVERNOR OF DELTA STATE**



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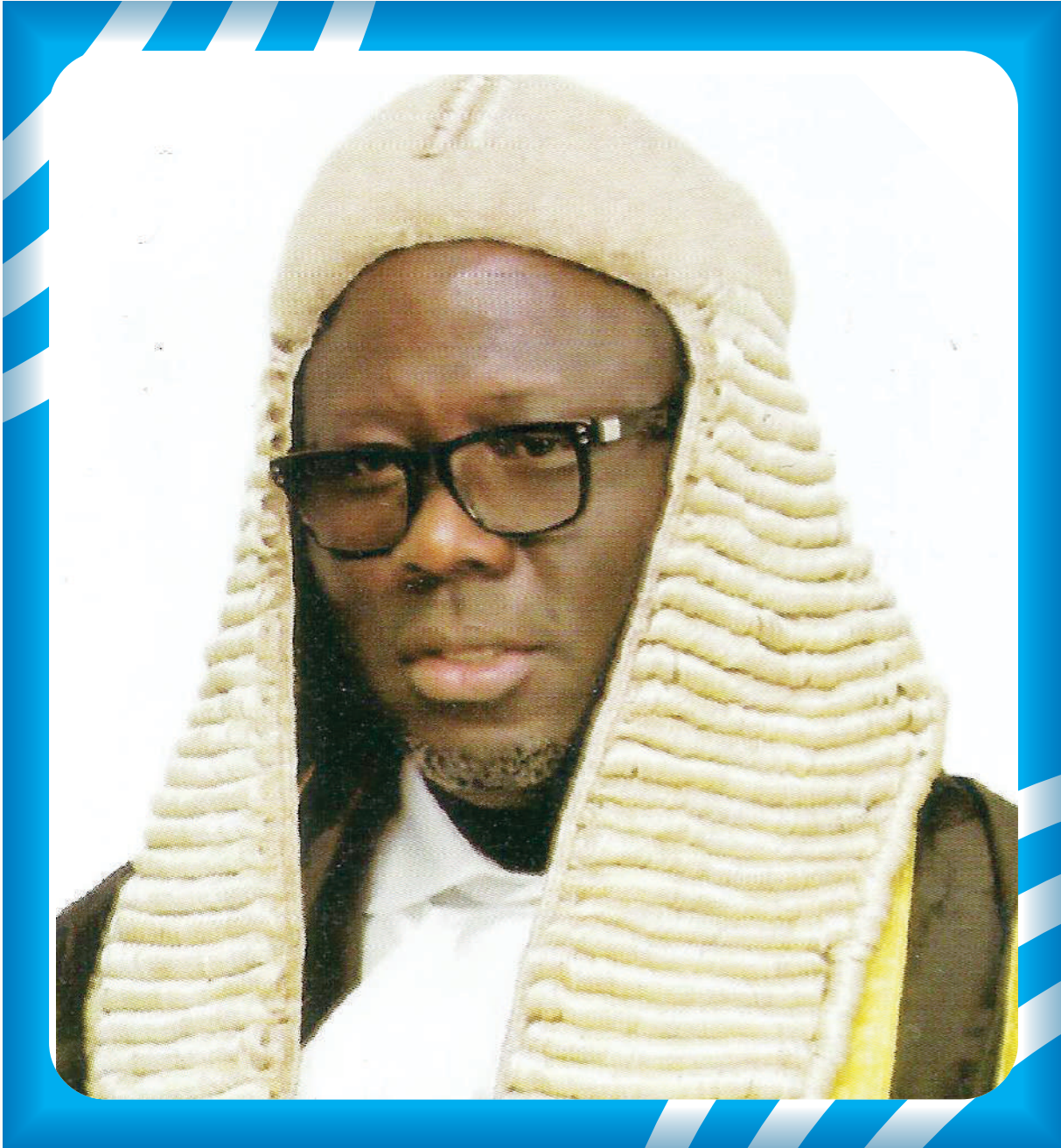


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DEPUTY GOVERNOR DELTA STATE



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**CHIEF PATRICK UKAH**  
SECRETARY TO STATE GOVERNMENT  
DELTA STATE



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**BRUNO A. EBITONMO** *FCNA, MNIM*  
**AUDITOR-GENERAL (LOCAL GOVERNMENT)**  
**DELTA STATE**



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## ABBREVIATIONS

PPE-*Property, Plants & Equipment*

LGA-*Local Government Area*

FAAC-*Federal Account Allocation Committee*

VAT -*Value Added Tax*

IGR-*Internally Generated Revenue*

GPFS-*General Purpose Financial Statements*

SLJAAC- *State Local Governments Joint Accounts Allocation Committee.*



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## PART ONE

### 1.1 RESPECTIVE RESPONSIBILITIES

It is the responsibility of the Chairmen, Heads of Personnel Management and Treasurers to the Local Governments to prepare and transmit the General Purpose Financial Statements of their respective Local Governments to the Auditor-General within three months after 31<sup>st</sup> December in each year in accordance with section 91 (4) of Delta State Local Government Law of 2013(as amended).

They are equally responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions consolidated give a fair representation of the financial operations of the Local Governments.

However, it is the responsibility of the Auditor-General to express an independent opinion on the truth and fairness of financial statements of the Local Governments in compliance with the above Law and based on his audit.

A copy of Statement of Responsibility of each Local Government is contained on Part five of this report.





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## OFFICE OF THE AUDITOR-GENERAL

(LOCAL GOVERNMENTS)

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DELTA STATE OF NIGERIA

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Website: [www.deltastatelgaudit.com](http://www.deltastatelgaudit.com)

Date: 30/6/2022

### 1.2 AUDIT CERTIFICATION

I have examined the Accounts and General Purpose Financial Statements (GPFS) of the 25 Local Governments of Delta State of Nigeria for the year ended 31<sup>st</sup> December, 2021 in accordance with Section 125 of the Constitution of the Federal Republic of Nigeria 1999, Section 16 of the Delta State Audit Law 2021; Section 90(2) of Delta State Local Government Law of 2013 (as amended) and International Public Sector Accounting Standards (IPSAS). In addition, Projects and Programmes were verified in line with the concept of performance audit.

I have obtained the information and explanations required for my audit and evaluated the overall adequacy of the presentation of information in the Financial Statements.

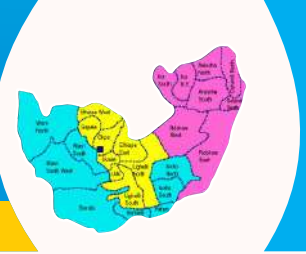
I certify that in my opinion the Consolidated Statement of Financial Performance, Consolidated Statement of Financial Position, Consolidated Statement of Cash flow and the supporting Notes to the Consolidated General Purpose Financial Statements (GPFS) represent a true and fair view of the state of affairs of the 25 Local Governments subject to my observations in the following parts of this Report.

**B.A Ebitonmo** FCNA, MNIM  
Auditor-General (Local Government),  
Delta State, Asaba  
(FRC/2019/ANAN/00000019996)



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## **1.3. COMPLIANCE WITH ACCOUNTING STANDARDS AND POLICIES ADOPTED FOR THE GENERAL PURPOSE FINANCIAL STATEMENTS**

The Financial Statements have been prepared to give an overview of the financial position and cash resources of the Local Governments for the year ended 31st December, 2021.

The Financial Statements comply with generally accepted accounting practice and International Public Sector Accounting Standards (IPSAS) Accrual Basis.

## **1.4. ACCOUNTING POLICIES**

### **(a) Basis of Preparation**

The Financial Statements have been prepared in accordance with the International Public Sector Accounting Standard (IPSAS) financial reporting under the Accrual Accounting as issued by the International Accounting Standards Board (IASB).

### **(b) Basis of Accounting**

The Financial Statements have been prepared under the historical cost basis except where there is need to measure on a fair basis and have been prepared on accrual basis.

### **(c) Functional and Presentation Currency.**

The Financial Statements are presented in Nigerian Naira.

The Accounting Policies have been applied consistently throughout the period.

### **(d) The Reporting Period**

The reporting period of the Entity is 1st January to 31st December.

### **(e) Revenue and Expenditure Recognition**

Revenues are recognized when they are earned while Expenditure are recognized when they are incurred, unless otherwise stated.



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## (f) **Approved Budget/Estimates**

These are figures from the Approved Estimates of the Local Government for the period under review which are in accordance with the Appropriation Bye-Law

## (g) **Comparative Information**

The General Purpose Financial Statements disclosed all numerical information relating to previous period.

## (h) **Property, Plant and Equipment (PPE)**

PPE is accounted for in line with IPSAS 17 and recognized when:

- Ø It is possible that future economic benefit will flow to the entity,
- Ø The cost or fair value of the item can be measured reliably
- Ø The Entity has control over the item.

## (i) **Depreciation of PPE**

Depreciation on PPE is charged using Straight Line Method over the useful life of the PPE. The rates are as follows:

Ø Building	2-3%
Ø Motor Vehicle	20-33.3%
Ø Furniture & Fittings	20-25%
Ø Office Equipment	25-30%
Ø Plant and Machinery	10-20%
Ø IT Equipment	33.3-50%

## (j) **Investments**

These are valued at cost except for Government Stock, Treasury Bills and Certificates of Deposits, which are valued at face value, which is not materially different from cost.

Revenue (dividend) realized from all investments have been recognized in materially different from cost.



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**(k) Inventory Recognition**

Inventory are recognized at the lower of Cost or its Net realizable value, using FIFO method.

**(l) Advances Recognition**

Advances are recognized in statement of financial position as Current Asset, in the Statement of Financial Performance as expenses when it is retired while Advances granted for the period is recognized as Cash out Flow from the Entity, in the Statement of Cashflow.

**(m) Deposit Recognition**

Deposit is presented as a Current Liability in the phase of Statement of Financial Position.

**(n) Payables**

Accrued expenses for which payment is due in the next 12 months have been classified as Current Liabilities.

**(o) Cash and Cash Equivalents**

Cash and Cash Equivalents comprises of Cash in Hand, Cash at Bank and other liquid cash available as at 31st December, 2021.

**(p) Reserves**

Reserves have been classified under equity in the Statement of Financial Position and include General Reserve and the Revaluation Reserve.



**PART TWO**

**FINANCIAL SUMMARY**

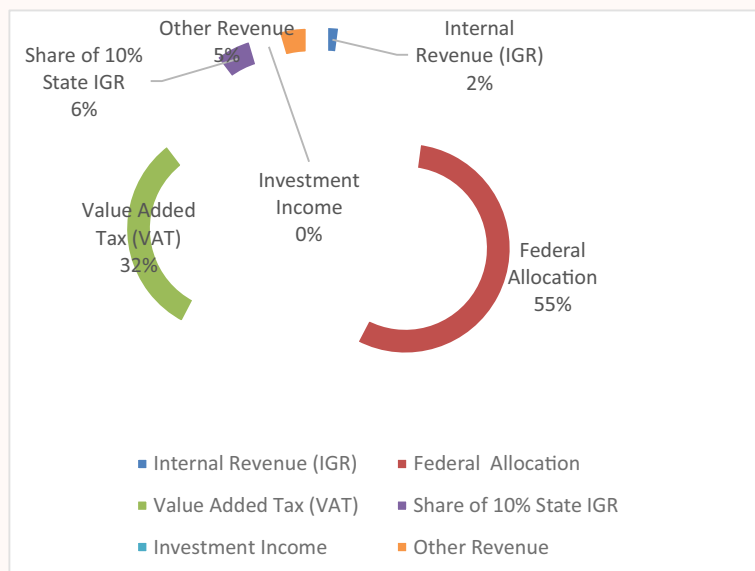
**2.1.0 REVENUE**

The sum of ₦57,272,218,314.59 accrued to the 25 Local Governments as revenue from all sources for the year ended 31<sup>st</sup> December, 2021. Analysis is shown on *Table 1.0* and *figure 1.0* below:

S/N	DETAILS	2021 ACTUAL REVENUE ₦	2021 APPROVED ESTIMATES ₦
1	Internal Revenue (IGR)	1,207,946,687.13	3,678,548,309.38
2	Federal Allocation	31,807,880,946.49	64,058,640,607.33
3	Value Added Tax (VAT)	18,319,378,325.53	9,156,019,613.17
4	Share of 10% State IGR	3,323,703,743.63	14,101,688,234.20
5	Aids and Grants	-	840,349,572.80
6	Investment Income	503,697.50	102,000,000.00
7	Other Revenue	2,612,804,914.31	710,458,754.43
8	<b>TOTAL</b>	<b><u>57,272,218,314.59</u></b>	<b><u>92,647,705,091.31</u></b>

*Table 1.0*

Further analysis is shown below on *figure 1.0*

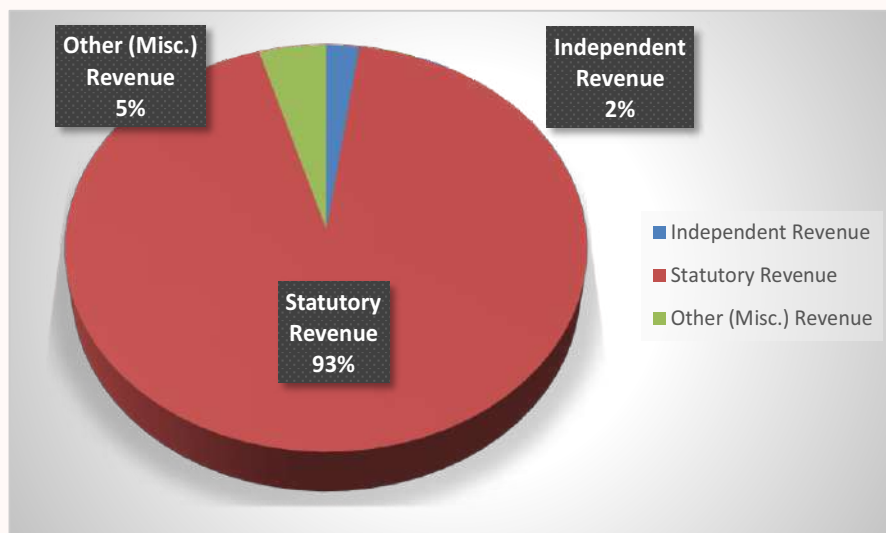


*Figure 1.0*

\*\*From the chart above, Investment Income was less than 1% of total revenue; hence, it is depicted as 0% due to its relative insignificance which does not affect the materiality or otherwise of the amounts involved.



The Local Government Share of Statutory Allocation, Value Added Tax allocation and 10% State IGR represent statutory revenue while Non-Tax Revenue and Investment Income were derived from internal revenue sources of the Local Governments. Other revenue mainly includes stale Deposits/Unremitted deductions written-off and reported as Miscellaneous Revenue in line with Financial Memoranda 24 .25(5). *Figure 2.0* hereunder shows further categorization of revenue sources of the Local Governments and their respective contribution to the funding of operations for the year under review:



*Figure 2.0*

It is obvious from the chart above that Statutory allocations accounted for 93% of the consolidated revenue for the reporting year. Independent revenue only contributed 2%. The Local Governments depended heavily on Statutory Allocations to run their operations.

## **2.2.0 EXPENDITURE**

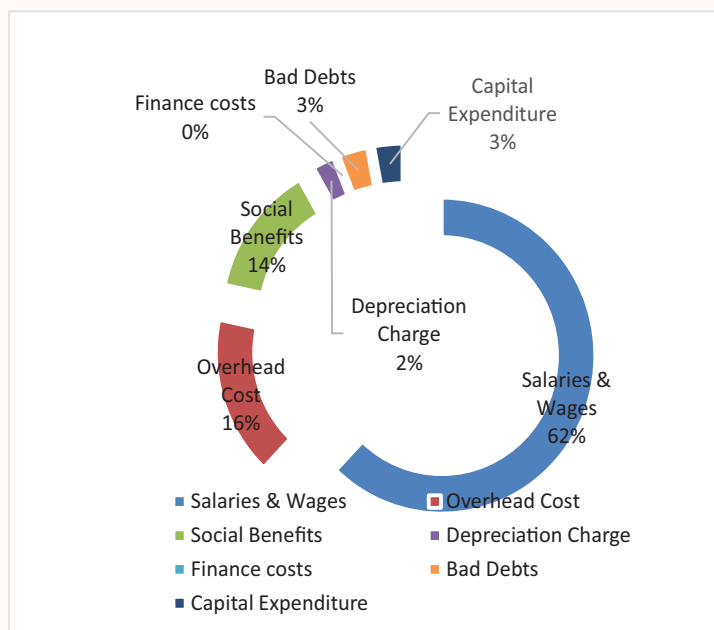
A total of **₦55,502,726,465.07** was expended for various purposes during the year as summarized below:



S/N	DETAILS	2021 ACTUAL EXPENDITURE ₦	2021 APPROVED ESTIMATES ₦
1	Salaries & Wages	35,357,904,932.80	46,726,325,465.31
2	Overhead Cost	9,436,998,705.84	17,542,563,826.71
3	Social Contribution	7,596,948,544.11	7,119,759,899.38
4	Finance Cost	7,110,879.15	-
5	Depreciation Charge	1,283,057,985.25	131,127,645.13
6	Bad debts	1,820,705,417.92	-
7	Capital Expenditure	1,697,147,081.35	13,919,781,921.77
	<b>TOTAL</b>	<b><u>57,502,726,465.07</u></b>	<b><u>85,439,558,758.30</u></b>

Table 2.0

The approximate percentage application of funds to items of expenditure is depicted on figure 3.0 below.



### 2.3.0 BUDGET PERFORMANCE

The aggregate actual revenue performance of the Local Government was about 61.89% in comparison with the budgeted figure. The variance per individual items of revenue showed that the actual revenue received from share of Statutory Allocation against budget was 49.65% while for Share of Value Added Tax, actual revenue recorded 130% against budgeted figure. The receipts from State Government IGR was



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about 36.30% of estimate, while actual Non-Tax revenue i.e. internally generated revenue was only 32.84% of the budgeted figure.

On the other hand, the aggregate actual expenditure performance against budgeted figure was about 66.88%. The variance for individual expenditure items revealed that actual salaries and wages was 75.67% of estimated figure while actual overhead cost was 53.79% of the budget. Capital expenditure represented just 11% of estimates and Social Benefits overshoot estimated figure with approximately 7%

The overall budget performance was poor as evidenced by low capital expenditure performance during the year under review.

It was observed that some revenue sources of Local Governments contracted to consultants were either non-performing or performing below expectation.

The Local Governments should intensify their internal revenue generation efforts as well as draw up realistic budgets and revenue targets to enhance their future performance.

The comparison of actual revenue against budgeted is shown on figure 4.0 and actual expenditure against budgeted on figure 5.0 below:

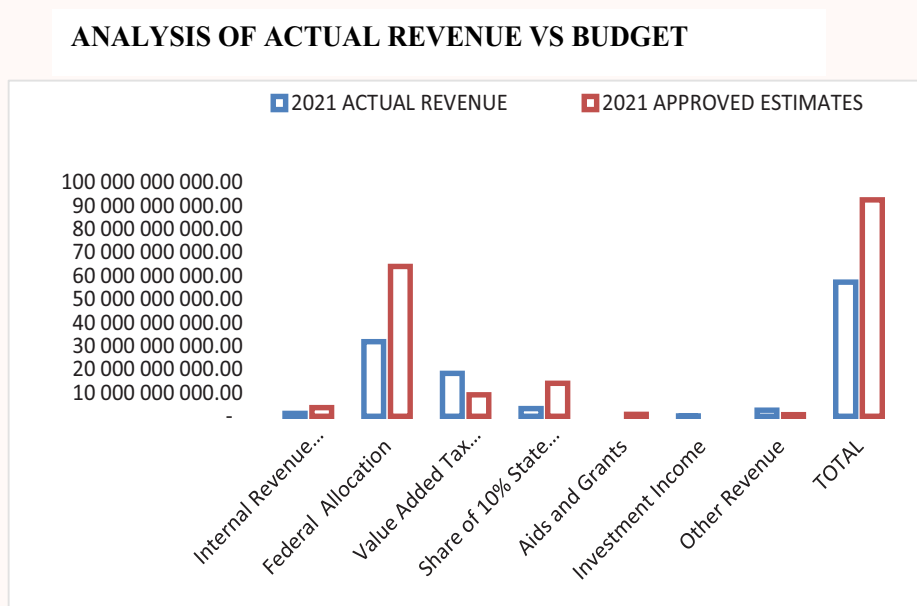


Figure 4.0





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## ANALYSIS OF ACTUAL EXPENDITURE VS BUDGET

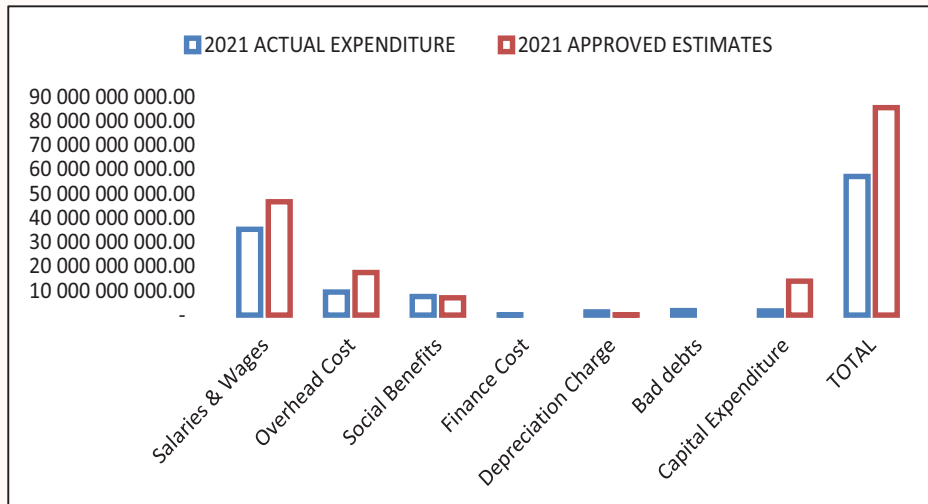


Figure 5.0

### 2.4.0 CASHFLOW ANALYSIS :

A review of Cash flow Statement of the 25 Local Governments of the State shows that a total of **₦ 53,343,204,538.16** was realized as inflow. This, in addition to the adjusted balance brought forward of **₦827,716,478.78** gave a distributable total of **₦54,170,921,016.94**. Additionally, there were proceeds from short-term borrowing amounting to **₦133,000,000.00** and deductions received summed up to **₦11,068,825,391.12**. Also the Proceeds from sale of PPE was **₦8,105,000.00**.

The outflow profile of the Local Governments revealed that the sum of **₦35,331,136,397.07** was actually paid as salaries and wages. The sum of **₦7,443,028,724.36** represents social benefits paid while Overhead cost paid was **₦10,070,939,004.19**. There was a negative net movement in prepayments account to the tune of (**₦850,857,152.44**). Finance costs took the sum of **₦7,110,879.15**. There was repayment of borrowings of **₦34,080,618.81**. Purchase/construction of Property, Plant and Equipment (PPE) was a total of **₦1,637,503,330.66** while remittance of deductions/refund of deposits took the sum of **₦11,074,509,757.10**.

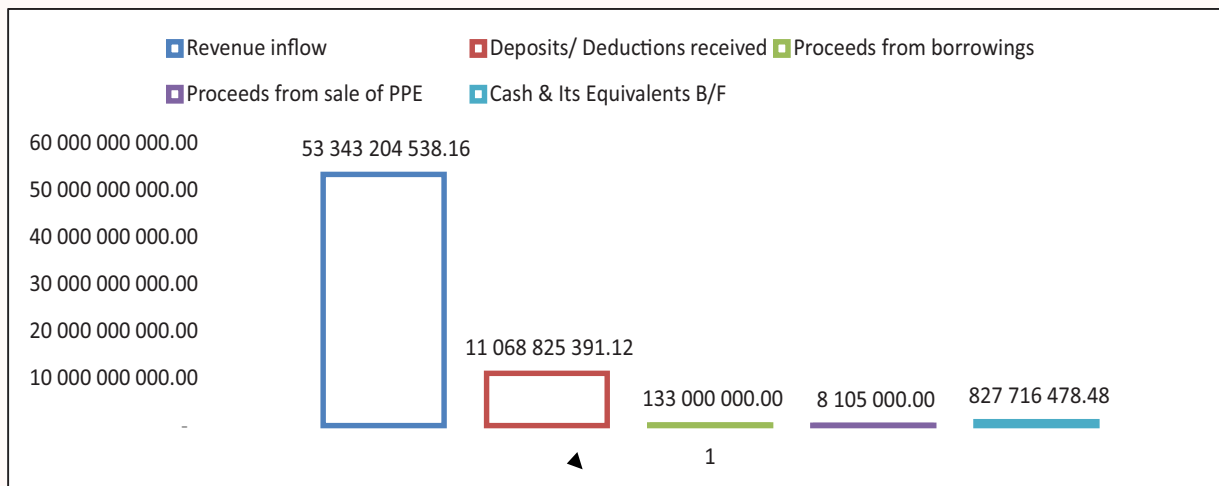


The consolidated cash and its equivalent stood at **₦633,399,848.42** as at the end of year 2021.

Hereunder is the graphical representation of the cash flow analysis:

Figure 6.0

### CASH INFLOW



### CASH OUTFLOW

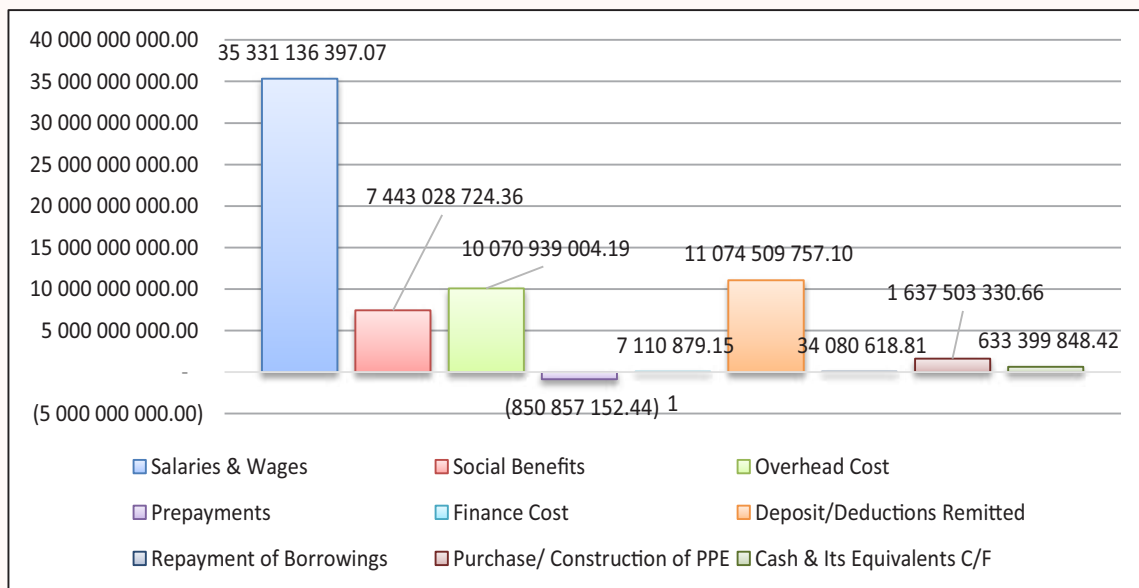


Figure 7.0



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## 2.5.0 ASSETS

### 2.5.1 CASH AND ITS EQUIVALENTS

The consolidated closing cash and its equivalents amounted to ₦633,399,848.42 for the 25 Local Governments as at 31<sup>st</sup> December 2021. Differences were observed in the balances brought forward from 2020 of cash and its Equivalent between Bank Statements of the Local Government, GPFS and Audit Report 2020 as a result of issues which stood unresolved over the years. In view of the cleaning- up of the books and records which this Office has taken up in the year under review, there was need to harmonize the balances brought forward which led to the Adjusted Cash and its Equivalents Brought Forward displayed in the Cash Flow Statement.

This observation has also been forwarded to the Local Governments for their comments and necessary action.

### 2.5.2 INVESTMENTS

The total consolidated value of all investments held by the 25 Local Governments is **₦155,557,109.63**.

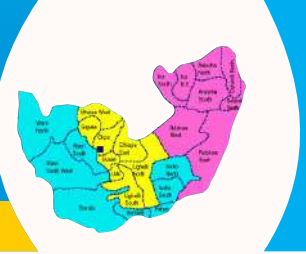
The investments were not properly documented as Investment Register/Ledgers were not maintained by the various Local Governments, thus their current values could neither be ascertained nor verified. Most investments have been found to be dormant as no income by way of dividends, interest or sales were recorded in respect of those investments. Some of the organizations in which these investments are said to be held are no longer in existence. Some of the investments were sold and amounts realised but were not deducted from initial value.

In my opinion, investigation into the current status of these investments should be carried out to establish their existence, viability and fair values. Appropriate action should be taken to write-off any moribund investments and write-up/down of the active ones to their fair values.



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## 2.5.3 PREPAYMENTS

These represent advance payments for goods and services which the Local Governments are yet to receive. Monies are usually advanced to staff of the Local Governments to carry out jobs and other transactions on behalf of the Local Governments which were expected to be retired at the completion of purpose for which the advances were granted or at the end of the financial year.

During the year under review, a total of **₦1,820,705,417.92** represents stale and irrecoverable advances written-off as Bad debts and charged to the Statement Financial Performance.

At the year under review, a consolidated total of Prepayments stood at **₦4,744,283,775.74**

Audit investigation has revealed that the huge balance in the Advances Account was due to the non-retirement of advances after events for which they were granted have been concluded or time given has elapsed. Over the years, these have accumulated and have resulted in the current state.

It was also observed that some staff members who owed these advances have exited the service either by retirement, death, etc. It is therefore recommended that immediate recovery of these advances be commenced on defaulting officers and audit clearance to be given before officers proceed on retirement to ensure that such officers don't have unretired advances against them. This audit recommendation has already been sent the individual Local Governments in my Audit Inspection Reports for their compliance.

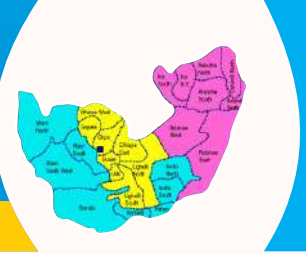
## 2.5.4 INVENTORIES

The sum of **₦21,795,534.20** represents inventories of the 25 Local Governments. These include unallocated stores; both expendable and non-expendable as well as consumables. It was observed that the Store Units in many Local Governments are in bad shape; therefore, are not in the right standing to provide adequate custody and maintenance of these stores prior to their allocation/use. This could lead to substantial



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loss of Government property. The management of the Local Governments concerned have been advised in my Inspection Reports to urgently address this matter.

## 2.5.5 PROPERTY, PLANT AND EQUIPMENT (PPE)

The aggregate value of Property, Plant and Equipment of Local Governments amounted to **₦67,296,441,125.33** as at 31<sup>st</sup> December, 2021. PPE includes all allocated physical assets of the Local Governments. PPE value stated above for the year under review is net of depreciation.

## 2.5.6 RECEIVABLE

A total of **₦4,752,263,079.48** was standing as receivables as at 31<sup>st</sup> December, 2021. It represents monies owed to the Local Governments.

## 2.6.0 LIABILITIES

### 2.6.1 DEPOSITS

The sum of **₦983,980,120.49** represents balance on Deposits Account as at 31<sup>st</sup> December 2021. This includes receipts relating to future accounting periods and sums held on behalf of a third party. It mainly consists of retention.

### 2.6.2 UNREMITTED DEDUCTIONS

The value on this account amounted **₦1,190,687,833.73** as at 31<sup>st</sup> December, 2021. This includes deductions from payments made on behalf of Governments, Agencies and various other bodies by the Local Governments which ought to be promptly remitted to the appropriate authorities.

The management of respective Local Governments have been advised in my previous reports as well as the current Inspection Reports to ensure that all deposits be remitted timely to avoid accumulating liabilities for the Local Government.

It was however observed that some of the deductions have remained unremitted for several years. A total of **₦2,612,804,931.41** has been written-off as miscellaneous revenue and received into the Statement of Financial Performance during the period under review.



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## 2.6.3 PAYABLES

These represent outstanding Salaries, unpaid out of Pocket expenses and other claims of both staff and political office holders as well as contractual obligations of the 25 Local Governments. This amounted to **₦3,359,130,728.15**.

## 2.6.4 SHORT TERM LOANS

The sum of **₦78,159,013.04** stood as consolidated short-term loans and bank overdrafts owed to various banks by some Local Governments.

It was observed that regular bank reconciliation was not prepared by the affected Local Governments which has led to some of them still carrying the value of loans and overdraft which have been fully or partly repaid. Some Local Governments also did not report fully the position of their short-term obligations to banks. These observations have also been forwarded to the affected Local Government to ensure that bank reconciliation is done in respect of these bank facilities so that the true position of outstanding amounts owed to various banks will be established.

## 2.6.5 LONG-TERM BORROWINGS

This represents outstanding loans payable to commercial bank which amounted to **₦82,000,000.00**. This balance was brought forward from previous year. There was no evidence in the respective Local Governments' books that these loans were repaid in the current year. The state of these loans will be truly ascertained through proper bank reconciliation of the accounts of the affected Local Governments.

## 2.6.6 RESERVES

The consolidated amount of Reserves of the 25 Local Governments as at 31<sup>st</sup> December, 2021 was **₦60,228,279,958.64**

## 2.6.7 ACCUMULATED SURPLUSES/(DEFICIT)

These represent the accumulated excess of revenue over operational expenditure including depreciation, impairment and other charges. The consolidated figure of Accumulated Surpluses as at 31<sup>st</sup> December, 2021 was **₦11,689,002,818.75**



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## PART THREE

### **ACCOUNTING & INTERNAL CONTROL SYSTEMS (COMPLIANCE REPORTING)**

#### **3.1.0 GENERAL STATE OF ACCOUNTS AND RECORD KEEPING**

Some inadequacies were observed in the area of record keeping which have been forwarded to the respective Local Governments for their comments alongside recommendations and remedial actions to adopt. These observed inadequacies are summarised below:

- a. Fixed/Movable Asset Registers were not updated after the initial entries.
- b. Cashbooks were not properly kept and balanced; payment/receipt voucher codes lacked uniformity with budgetary codes.
- c. Investment Registers/Ledgers were not kept
- d. Loans/Overdraft Registers/Ledgers were not maintained
- e. Non-adherence to regulations on advances evidenced in the huge balances of unretired advances.
- f. Monthly Bank Reconciliation was either not done or not regular.

#### **3.2.0 FUNCTIONING OF INTERNAL CONTROL SYSTEM**

It was observed that the Local Governments maintained functional systems of internal control which include Internal Audit Units and proper segregation of duties to ensure checks and balances in the performance of Government business. However, some internal control weaknesses were still observed. These are contained in my Audit Inspection Reports which have been forwarded to the Local Governments concerned for remedial actions.

#### **3.3.0 AUDIT INSPECTION REPORTS**

During the year under review, Audit Inspection was carried out in the Local Governments of Delta State. Audit queries, observations, recommendations and matters



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arising from the application of fund and other related activities were issued as Inspection Reports to the Individual Local Government Councils for their comments and compliance.

However, some of the observations have been resolved while others are still outstanding and follow-up actions are already being taken by my Office. Accounting Officers of the Local Governments are advised to ensure speedy response to all outstanding queries to avoid sanctions.

The summary of audit queries is tabulated below on Table 3.0:

## **SUMMARY OF QUERIES FOR 25 LOCAL GOVERNMENTS**

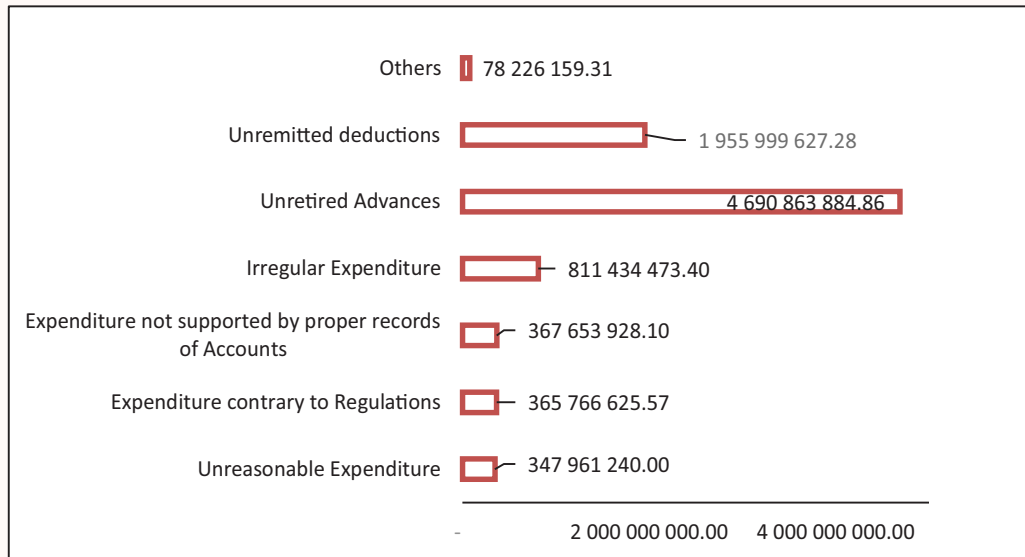
S/NO	LOCAL GOVERNMENT COUNCILS	NO. OF QUERIES	TOTAL AMOUNT
1	ANIOCHA NORTH	4	61,486,699.83
2	ANIOCHA SOUTH	14	110,243,427.53
3	BOMADI	10	496,297,026.12
4	BURUTU	6	1,175,335,881.31
5	ETHIOPE EAST	5	171,736,357.21
6	ETHIOPE WEST	7	65,582,256.76
7	IKA NORTH EAST	4	237,095,476.41
8	IKA SOUTH	4	41,532,800.00
9	ISOKO NORTH	4	260,314,431.50
10	ISOKO SOUTH	11	99,192,000.00
11	NDOKWA EAST	5	181,894,363.79
12	NDOKWA WEST	4	292,808,347.95
13	OKPE	8	332,247,070.83
14	OSHIMILI NORTH	6	607,963,753.41
15	OSHIMILI SOUTH	6	215,523,390.32
16	PATANI	6	313,054,034.06
17	SAPELE	8	929,276,518.92
18	UDU	10	493,914,715.92
19	UGHELLI NORTH	6	687,219,624.80
20	UGHELLI SOUTH	50	343,675,529.36
21	UKWUANI	6	104,719,338.14
22	UVWIE	11	543,560,312.55
23	WARRI NORTH	3	93,047,250.00
24	WARRI SOUTH	5	280,433,820.55
25	WARRI SOUTH WEST	5	479,751,511.25
	<b>TOTAL</b>	<b><u>208</u></b>	<b>8,617,905,938.52</b>

*Table 3.0*





Distribution of queries according to the reasons for which they were raised is shown in the chart below:



*Figure 8.0*

In spite of waivers given to write-off stale advances and deposits during the year, unretired advances and unremitted deductions were largely responsible for the huge amounts of queries in the 25 Local Government for the year ended 31<sup>st</sup> December, 2021 compared to all other reasons put together.

*See Appendix 6 for further details on this.*

### **3.4.0 INTERNAL REVENUE EFFORTS**

Local Governments in the State have always been advised to boost their internal revenue generation efforts to complement revenue from statutory allocations. This has become imperative as allocations can hardly pay salaries and wages let alone executing projects that will impact the lives of citizens. Although the percentage of internally generated revenue to total revenue still remained negligible, it was observed that some Local Governments have made noticeable efforts to increase revenue which has led to yearly increase in consolidated Internally Generated Revenue (IGR) of the 25 Local Governments for five consecutive years i.e., 2017-2020. Although there was a slight fall

in 2020 consolidated revenue, in 2021 a considerable rise was recorded. Below is the depiction of the five-year trend of consolidated revenue:

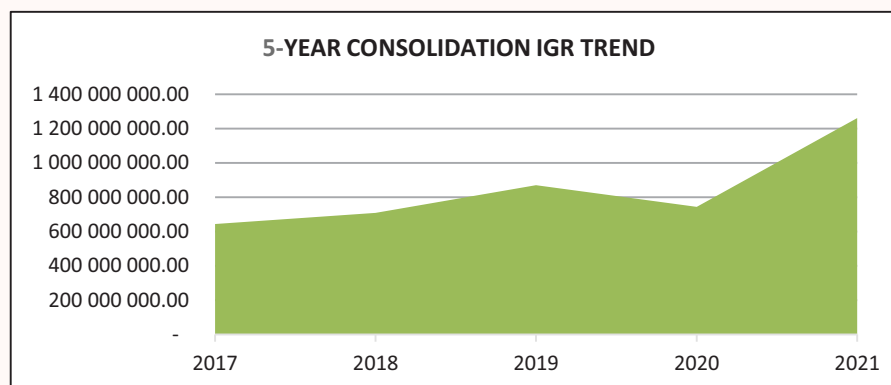


Figure 8.0

Further analysis by Local Governments is depicted here under:

FIVE-YEAR FINANCIAL SUMMARY FOR INTERNALLY GENERATED REVENUE						5-YEAR TREND BAR
LGA	2017	2018	2019	2020	2021	
ANIOCHA NORTH	16,394,532.50	8,446,400.00	11,387,571.71	9,000,275.00	21,517,639.20	Blue, Green, Blue, Red, Green
ANIOCHA SOUTH	10,747,129.14	7,406,212.27	13,574,763.95	7,692,083.48	30,743,644.47	Blue, Red, Blue, Green, Blue, Green
BOMADI	1,121,936.01	19,403,988.28	5,416,900.00	4,539,091.90	5,585,870.00	Red, Green, Blue, Red, Blue
BURUTU	22,595,021.33	45,443,686.28	56,224,420.79	33,177,486.28	35,225,275.94	Red, Green, Blue, Red, Blue
ETHIOPE EAST	12,308,800.00	27,334,940.00	8,241,737.18	9,139,900.00	94,912,545.93	Blue, Red, Blue, Green, Blue, Green
ETHIOPE WEST	6,647,000.00	23,539,011.93	25,366,952.00	25,514,344.04	35,805,333.63	Red, Blue, Blue, Blue, Green, Green
IKA NORTH EAST	14,577,600.00	14,913,420.00	20,296,000.00	37,708,200.00	50,397,077.00	Red, Blue, Blue, Blue, Green, Green
IKA SOUTH	32,499,605.20	28,237,517.00	31,425,333.48	22,534,050.00	26,969,841.73	Green, Blue, Blue, Red, Blue
ISOKO NORTH	13,211,623.01	22,196,710.00	33,704,916.88	14,215,927.81	34,166,509.13	Red, Blue, Blue, Blue, Green, Green
ISOKO SOUTH	26,133,730.00	13,238,735.00	60,663,810.00	31,529,930.80	45,229,217.27	Blue, Red, Green, Blue, Blue
NDOKWA EAST	30,768,866.00	55,079,122.17	75,496,572.84	69,966,633.67	64,413,240.33	Red, Blue, Green, Blue, Blue
NDOKWA WEST	14,277,785.20	16,418,650.00	80,130,641.68	41,976,350.00	30,727,794.98	Red, Blue, Green, Blue, Blue
OKPE	19,564,238.86	13,037,350.00	12,500,302.93	5,532,000.00	13,988,652.32	Green, Blue, Blue, Red, Blue
OSHIMILI NORTH	3,495,946.76	7,371,950.00	6,180,620.00	21,237,781.55	23,154,979.54	Red, Blue, Blue, Blue, Green, Green
OSHIMILI SOUTH	59,943,300.00	53,715,111.82	73,976,840.00	67,504,261.96	229,011,451.93	Red, Blue, Blue, Blue, Green, Green
PATANI	442,000.00	5,460,968.82	1,785,000.00	663,000.00	3,528,437.29	Red, Green, Blue, Red, Blue
SAPELE	71,308,669.74	49,709,818.14	83,600,603.76	46,719,701.67	124,399,646.83	Blue, Red, Blue, Blue, Green, Green
UDU	10,366,176.79	16,347,200.00	17,809,760.00	18,189,420.00	7,350,038.00	Blue, Blue, Blue, Green, Blue
UGHELLI NORTH	37,687,529.90	45,438,852.40	88,422,800.88	54,411,980.68	56,024,039.41	Red, Blue, Green, Blue, Blue
UGHELLI SOUTH	20,311,876.35	33,891,341.63	43,744,099.60	36,332,199.24	51,034,367.68	Red, Blue, Blue, Blue, Green, Green
UKWUANI	36,059,630.00	25,024,050.00	10,995,900.00	12,085,000.00	15,950,755.14	Green, Blue, Red, Blue, Blue
UVWIE	57,883,903.82	58,614,435.59	35,282,874.28	23,896,492.00	68,221,548.88	Blue, Blue, Red, Blue, Green, Green
WARRI NORTH	11,407,900.00	5,595,900.00	12,467,000.00	11,916,000.00	10,244,225.17	Blue, Red, Green, Blue, Blue
WARRI SOUTH	51,662,327.13	111,561,245.08	55,567,533.47	90,307,132.26	92,987,053.69	Red, Green, Blue, Blue, Blue
WARRI SOUTH WEST	62,756,353.90	1,542,000.00	5,421,537.58	47,544,187.40	36,357,501.64	Green, Red, Blue, Blue, Blue
<b>TOTAL</b>	<b>644,173,481.64</b>	<b>708,968,616.41</b>	<b>869,684,493.01</b>	<b>743,333,429.74</b>	<b>1,207,946,687.13</b>	Red, Blue, Blue, Red, Green

Table 3.0 \*\* Green trend bars represent high points and the red stand for low points. Others are blue.



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## 3.5.0 PERSONNEL EMOLUMENTS & STAFF STRENGTH

The table below depicts the staff strength and total wage bill of the 25 Local Governments for the year ended 31<sup>st</sup> December, 2021:

### CONSOLIDATED STAFF STRENGTH AND PERSONNEL EMOLUMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

S/N	LGA	LOCAL GOVT. COUNCIL		LOCAL GOVT. EDUC. AUTHORITY		TOTAL	
		STAFF STRENGTH	PERSONNEL EMOLUMENT(₦)	STAFF STRENGTH	PERSONNEL EMOLUMENT(₦)	STAFF STRENGTH	PERSONNEL EMOLUMENT (₦)
1	ANIOCHA NORTH	423	607,642,667.55	542	645,743,798.25	965	1,253,386,465.80
2	ANIOCHA SOUTH	410	607,901,912.99	319	487,045,477.15	729	1,094,947,390.14
3	BOMADI	452	581,423,889.93	218	242,317,920.71	670	823,741,810.64
4	BURUTU	361	525,042,341.22	648	680,531,355.28	1009	1,205,573,696.50
5	ETHIOPE EAST	488	804,344,222.46	905	1,051,932,488.67	1393	1,856,276,711.13
6	ETHIOPE WEST	483	741,755,774.56	932	1,069,535,183.12	1415	1,811,290,957.68
7	IKA NORTH EAST	425	609,269,742.38	673	773,472,195.30	1098	1,382,741,937.68
8	IKA SOUTH	362	591,232,482.18	547	781,568,404.53	909	1,372,800,886.71
9	ISOKO NORTH	452	701,336,577.12	345	520,395,165.39	797	1,221,731,742.51
10	ISOKO SOUTH	402	566,670,962.46	1246	1,230,008,905.33	1648	1,796,679,867.79
11	NDOKWA EAST	351	545,858,123.60	580	689,403,095.52	931	1,235,261,219.12
12	NDOKWA WEST	492	745,202,418.47	398	581,120,250.59	890	1,326,322,669.06
13	OKPE	523	857,503,814.63	502	545,621,222.41	1025	1,403,125,037.04
14	OSHIMILI NORTH	407	619,611,103.33	291	383,591,045.81	698	1,003,202,149.14
15	OSHIMILI SOUTH	464	673,555,719.60	414	569,320,098.30	878	1,242,875,817.90
16	PATANI	365	559,031,742.86	487	452,908,838.66	852	1,011,940,581.52
17	SAPELE	310	622,274,726.27	465	687,774,034.90	775	1,310,048,761.17
18	UDU	535	763,857,978.90	613	740,584,931.94	1148	1,504,442,910.84
19	UGHELLI NORTH	538	1,082,672,813.15	914	1,220,792,210.51	1452	2,303,465,023.66
20	UGHELLI SOUTH	350	784,685,546.21	1026	1,227,288,340.70	1376	2,011,973,886.91
21	UKWUANI	410	575,814,843.12	379	499,949,391.86	789	1,075,764,234.98
22	UVWIE	382	855,990,776.69	374	615,253,835.90	756	1,471,244,612.59
23	WARRI NORTH	512	755,875,908.50	310	275,593,915.64	822	1,031,469,824.14
24	WARRI SOUTH	318	670,641,828.94	408	651,881,121.10	726	1,322,522,950.04
25	WARRI SOUTH WEST	402	642,825,155.80	325	453,386,496.26	727	1,096,211,652.06
	<b>TOTAL</b>	<b>10,617</b>	<b>18,203,704,845.71</b>	<b>13,861</b>	<b>15,965,337,951.04</b>	<b>24,478</b>	<b>34,169,042,796.75</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## PART FOUR

### CONSOLIDATED GENERAL PURPOSE FINANCIAL STATEMENTS

#### DELTA STATE GOVERNMENT OF NIGERIA

##### 4.1 CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE TWENTY-FIVE LOCAL GOVERNMENTS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual (2020)		Notes	Actual 2021	Final Budget 2021	Variance on Final Budget
₦			₦	₦	₦
<b>REVENUE</b>					
31,398,799,806.34	Statutory Allocation	1	31,807,880,946.49	64,058,640,607.33	32,250,759,660.84
12,811,858,761.53	Value Added Tax (VAT) Allocation	2	18,319,378,325.53	14,101,688,234.20	(4,217,690,091.33)
5,406,705,192.04	10%StatdGRAllocation	3	3,323,703,743.63	9,156,019,613.17	5,832,315,869.54
743,333,429.74	NonTax Revenue	4	1,207,946,687.13	3,678,548,309.38	2,470,601,622.25
143,913.60	Investment Income	5	503,697.50	102,000,000.00	101,496,302.50
8,000,000.00	Aid & Grants		-	840,349,572.80	840,349,572.80
59,301,365.65	Other Revenues	6	2,612,804,914.31	710,458,754.43	(1,902,346,159.88)
<b>50,428,142,468.90</b>	<b>Total Revenue (a)</b>		<b>57,272,218,314.59</b>	<b>92,647,705,091.31</b>	<b>35,375,486,776.72</b>
<b>EXPENDITURE</b>					
38,218,600,085.60	Salaries & Wages	7	35,357,04,932.80	46,726,325,465.31	11,368,420,532.51
7,888,712,390.24	Social Contribution	8	7,596,948,544.11	7,119,759,899.38	(477,188,644)73
6,843,944,760.70	Overhead Cost	9	9,436,998,705.84	17,542,563,826.71	8,105,565,120.87
	Grants & Contributions			167,700,000.00	167,700,000.00
-	Subsidies		-	-	-
1,140,726,334.60	Depreciation Charges	17	1,283,057,985.25	131,127,645.13	(1,151,930,340.12)
5,525,421.68	Finance Cost	10	7,110,879.15	-	(7,110,879.15)
-	Amortization Charges		-	-	-
-	Bad Debts Charges	29	1,820,705,417.92	-	(1,820,705,417.92)
-	Public Debt Charges		-	-	-
-	Transfer to other Government Entities		-	-	-
<b>54,097,508,992.82</b>	<b>Total Expenditure (b)</b>		<b>55,502,726,465.07</b>	<b>71,687,476,836.53</b>	<b>16,184,750,371.46</b>
<b>(3,669,366,523.92)</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c=(ab)</b>		<b>1,769,491,849.52</b>	<b>20,960,228,254.78</b>	<b>19,190,736,405.26</b>
27,013,000.00	Gain/ Loss on Disposal of Asset	28	(52,875,000.00)	-	52,875,000.00
(9,235,054.89)	Loss on revaluation		-	-	-
-	Share of Surplus/(Deficit) in Associates & Joint Ventures		-	-	-
17,777,945.11	<b>Total Non Operating Revenue/(Expenses) (d)</b>		<b>(52,875,000.00)</b>	<b>-</b>	<b>52,875,000.00</b>
<b>(3,651,588,578.81)</b>	<b>Surplus/(Deficit) from Ordinary Activities e=(c+d)</b>		<b>1,716,616,849.52</b>	<b>20,960,228,254.78</b>	<b>19,243,611,405.26</b>
-	Minority Interest Share of Surplus/ (Deficit) (f)		-	-	-
<b>(3,651,588,578.81)</b>	<b>Net Surplus/ (Deficit) for the Period g=(ef)</b>		<b>1,716,616,849.52</b>	<b>20,960,228,254.78</b>	<b>19,243,611,405.26</b>



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## DELTA STATE GOVERNMENT OF NIGERIA

### 4.2 CONSOLIDATED STATEMENT OF FINANCIAL POSITION FOR THE TWENTY-FIVE LOCAL GOVERNMENTS OF THE STATE AS AT 31ST DECEMBER, 2021

	Notes	2021	2020
		₦	₦
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	21	633,399,843.42	2,981,946,237.75
Receivables	22	4,752,263,079.48	1,580,434.18
Prepayments	11	4,744,283,775.74	6,334,237,644.24
Inventories	23	21,795,534.20	21,946,674.00
<b>Total Current Assets</b>		<b>10,151,742,237.84</b>	<b>9,339,710,990.17</b>
<b>Non-Current Assets</b>			
Long Term Loans		7,500,000.00	-
Investments	24	155,557,109.63	176,868,776.86
Property, Plant & Equipment	25	67,296,441,125.33	66,868,803,513.10
Investment Property		-	-
<b>Total Non-Current Assets</b>		<b>67,459,498,234.96</b>	<b>67,045,672,289.96</b>
<b>Total Assets</b>		<b>77,611,240,472.80</b>	<b>76,385,383,280.13</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deposits	18	983,980,120.49	1,117,378,646.00
Short Term Loans & Debts	20	78,159,013.04	25,320,922.51
Unremitted Deductions	19	1,190,687,833.73	3,937,965,446.15
Payables	26	3,359,130,728.15	2,118,573,644.49
Short Term Loans		-	-
Current Portion of Borrowings		-	-
<b>Total Current Liabilities</b>		<b>5,611,957,695.41</b>	<b>7,199,238,659.15</b>
<b>Non-Current Liabilities</b>			
Public Funds		-	-
Long Term Provisions		-	-
Long Term Borrowings	27	82,000,000.00	41,900,000.00
<b>Total Non-Current Liabilities</b>		<b>82,000,000.00</b>	<b>41,900,000.00</b>
<b>Total Liabilities</b>		<b>5,693,957,695.41</b>	<b>7,241,138,659.15</b>
<b>Net Assets</b>		<b>71,917,282,777.39</b>	<b>69,144,244,620.98</b>
<b>NET ASSETS/EQUITY</b>			
Capital Grant		-	-
Reserves		60,228,279,958.64	61,095,989,867.51
Accumulated Surpluses/(Deficits)		11,689,002,818.75	8,048,254,753.47
Minority Interest		-	-
<b>Total Net Assets/Equity</b>		<b>71,917,282,777.39</b>	<b>69,144,244,620.98</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## DELTA STATE GOVERNMENT OF NIGERIA

### 4.3 CONSOLIDATED STATEMENT OF CASH FLOW FOR THE TWENTY-FIVE LOCAL GOVERNMENTS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Notes	2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		<b>₦</b>	<b>₦</b>
<b>Inflows</b>			
Statutory Allocation	1	30,731,742,420.07	31,694,615,691.32
Value Added Tax (VAT) Allocation	2	18,148,895,266.78	12,811,858,761.53
10% State IGR Allocation	3	3,323,703,743.68	5,536,154,056.99
Aids & Grant		-	8,000,000.00
Non-Tax Revenue	4	1,051,964,231.08	743,819,429.74
Investment Income	5	503,697.50	143,913.60
Other Revenue	6	86,395,179.05	59,301,365.65
<b>Total Inflow from Operating Activities (A)</b>		<b>53,343,204,538.16</b>	<b>50,853,893,218.83</b>
<b>Outflows</b>			
Salaries & Wages	7	35,331,136,397.07	37,890,507,027.36
Social Contribution	8	7,443,028,724.36	7,859,650,264.96
Overhead Cost	9	10,070,939,004.19	6,625,737,881.68
Finance cost	10	7,110,879.15	5,525,421.68
Prepayments	11	(850,857,152.44)	(1,830,821,985.14)
<b>Total Outflow from Operating Activities (B)</b>		<b>52,001,357,852.33</b>	<b>50,550,598,610.54</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C=(A-B)</b>		<b>1,341,846,685.83</b>	<b>303,294,608.29</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of PPE	12	8,105,000.00	5,980,200.00
Proceeds from Sales of Investment		-	27,313,000.00
Purchase/ Construction of PPE	13	(1,637,503,330.66)	(868,663,626.76)
<b>Net Cash Flow from Investing Activities</b>		<b>(1,629,398,330.66)</b>	<b>(835,370,426.76)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Borrowings	14	133,000,000.00	10,000,000.00
Deposit/Deductions Received	15	11,068,825,391.12	9,922,437,685.18
Deposit/Deductions Remitted	15	(11,074,509,757.10)	(9,685,194,459.71)
Repayment of Borrowings	16	(34,080,618.81)	(42,880,607.23)
<b>Net Cash Flow from Financing Activities</b>		<b>93,235,015.21</b>	<b>204,362,618.24</b>
<b>Net Cash Flow from all Activities</b>		<b>(194,316,630.06)</b>	<b>(327,713,200.23)</b>
Adjusted Cash & Its Equivalent as at 1/1/2021	21	827,716,478.48	3,309,659,437.98
Cash & Its Equivalent as at 31/12/2021		<b>633,399,848.42</b>	<b>2,981,946,237.75</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## DELTA STATE GOVERNMENT OF NIGERIA

### 4.4 CONSOLIDATED STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE TWENTY-FIVE LOCAL GOVERNMENTS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Notes	RESERVE	ACCUMULATED SURPLUS	TOTAL
		₦	₦	₦
Balance as at 1st January 2021		58,948,275,380.05	8,126,563,930.40	67,074,839,310.45
Revaluation Adjustment to reserves		-	-	-
Prior year adjustments		1,280,003,578.59	1,845,823,058.83	3,125,826,637.42
<b>Restated Balance</b>		<b>60,228,278,958.64</b>	<b>9,972,386,989.23</b>	<b>70,200,665,947.87</b>
Revaluation surpluses		-	-	-
Net surplus for the period		-	1,716,616,829.52	1,716,616,829.52
<b>Balance as at 31st December 2021</b>		<b>60,228,278,958.64</b>	<b>11,689,003,818.75</b>	<b>71,917,282,777.39</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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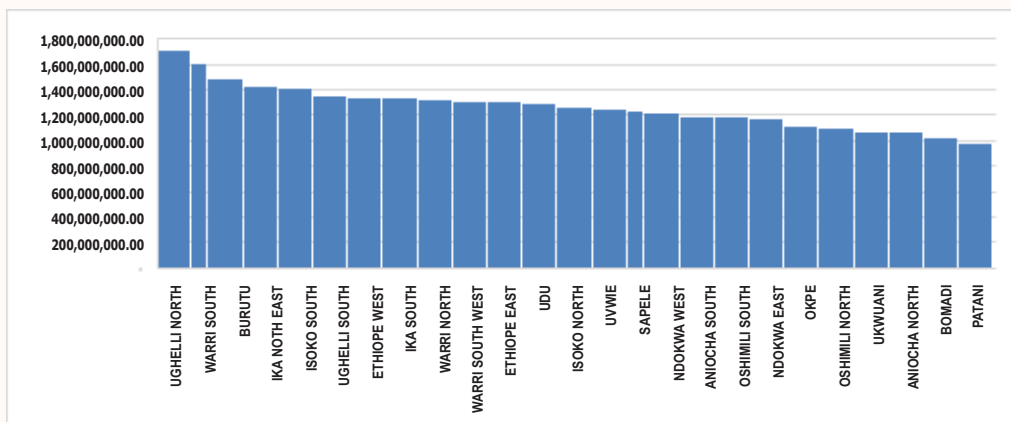


## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 1. STATUTORY ALLOCATION - ~~₦~~31,807,880,946.49

This sum of **₦31,807,880,946.49** above represents allocation received by the 25 Local Governments from the Federation Account in line with the provisions of the Constitution of the Federal Republic of Nigeria. However, total cash inflow from Federation Account Allocation Committee (FAAC) during the year was **₦30,731,742,415.07**. The difference between both figures of **₦1,076,138,531.42** is as a result of the net movement in FAAC revenue Receivables. Below is the graphical representation of the Consolidated Statutory Revenue ordered according the size of allocation received from highest to lowest:

**FAAC RECEIPTS BY LOCAL GOVERNMENT**



See *Appendix 1* for further details.

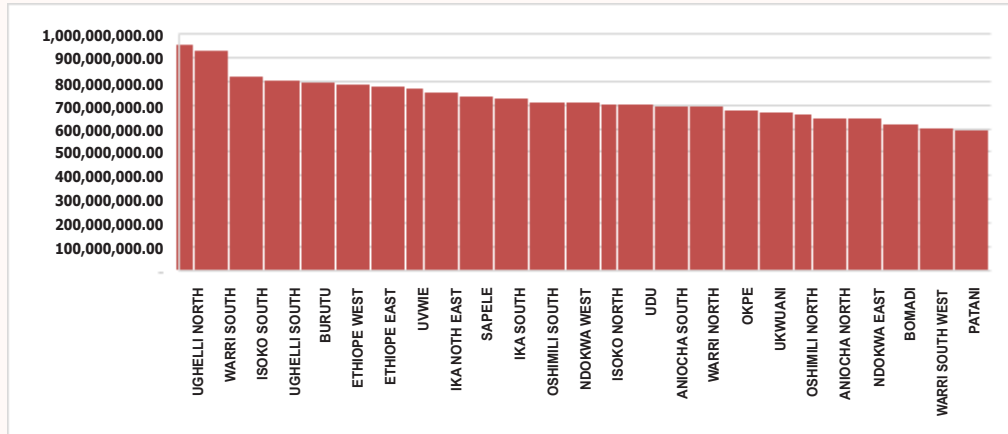
### 2. VALUE ADDED TAX(VAT) - ~~₦~~18,319,378,325.53

This sum above represents VAT Allocation that accrued to the 25 Local Governments in line with the provisions of the VAT Act. Actual cash inflow from VAT Allocation was **₦18,148,895,266.78**. The difference of **₦170,483,058.75** between both figures is as a result of net movement in VAT revenue Receivables. Below is the graphical representation of the Consolidated VAT Allocation ordered according the size received from highest to lowest:





## VAT RECEIPTS BY LOCAL GOVERNMENTS

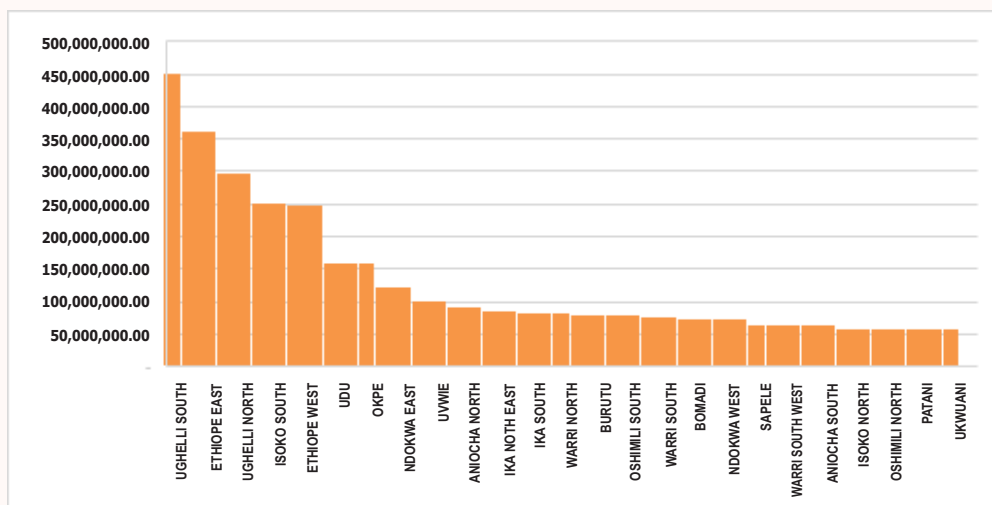


See Appendix 1 for details

### 3. 10% STATE ALLOCATION - ₦3,323,703,743.63

This represents share of State internally generated revenue received by the 25 Local Governments in line with the Delta State Local Government Law (2013) as amended and the constitution of the Federal Republic of Nigeria. Actual cash inflow from 10% State IGR was also ₦3,323,703,743.63. Below is the graphical representation of the Consolidated 10% State Allocation ordered according the size received from highest to lowest:

## 10% STATE IGR RECEIPTS BY LOCAL GOVERNMENTS



See Appendix 1 for details.



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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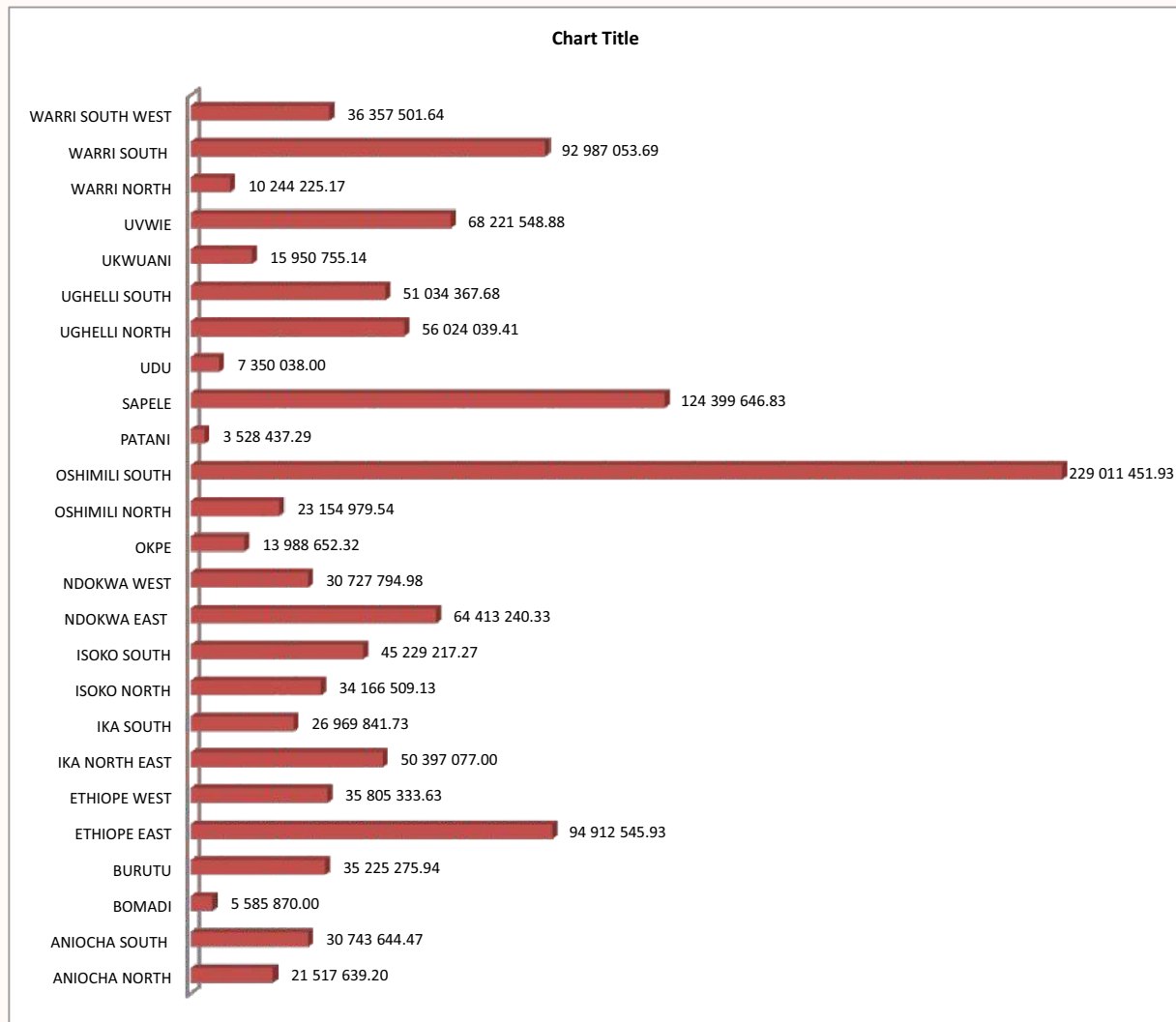


## 4. NON-TAX REVENUE-~~N~~1,260,457,184.51

Non-tax revenue comprises all internally generated revenue of the 25 Local Governments.

Internally Generated Revenue collection by the 25 Local Governments of the State is charted hereunder:

**IGR REALIZATION BY LOCAL GOVERNMENTS**



Figures are in Naira

The actual cash inflow from Non-Tax Revenue was **₦1,051,964,231.05**. While the sum of ₦208,492,953.46 represents IGR earned but were still receivable as at 31<sup>st</sup> December, 2021.

## 5. INVESTMENT INCOME ~~N~~503,697.50

This represents dividends derived from investment for the year 2021.



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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See *Appendix 1* for further details.

## 6. OTHER REVENUE - ~~₦2,612,804,914.31~~

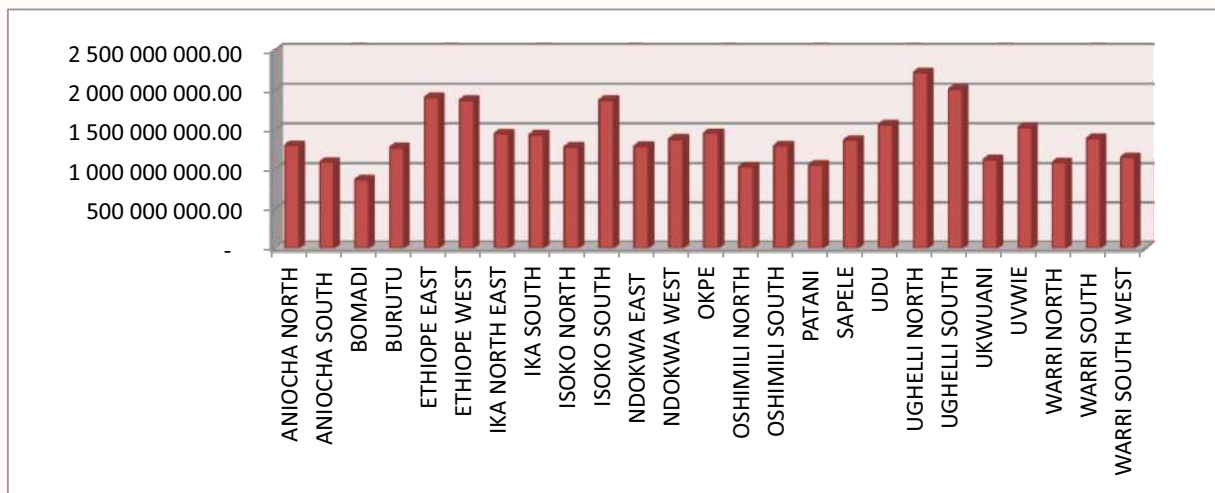
This represents stale deposits and unremitted deductions written-off. see *Appendix 1* to this report.

## 7. SALARIES AND WAGES - ~~₦35,357,904,932.80~~

This consists of salaries and wages paid to both political office holders and staff of the Local Government as well as Primary school teachers' salaries and Traditional Council across the 25 Local Governments of the State. The actual salaries and wages pay-out in 2021 (excluding salaries due but remained unpaid as at 31<sup>st</sup> December) was **₦35,331,136,397.07**.

Salaries and Wages are graphically represented below:

**SALARIES AND WAGES -2021**



*Figures are in Naira*

See further details on *Appendix 2* below.

## 8. SOCIAL CONTRIBUTION - ~~₦7,596,948,544.11~~

This represents contributory pensions deducted from salaries of 25 Local Governments' staff and primary school teachers and remitted to the Bureau of Local Government Pensions. It also includes retirement bonds etc. The actual out flow in respect of Social



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

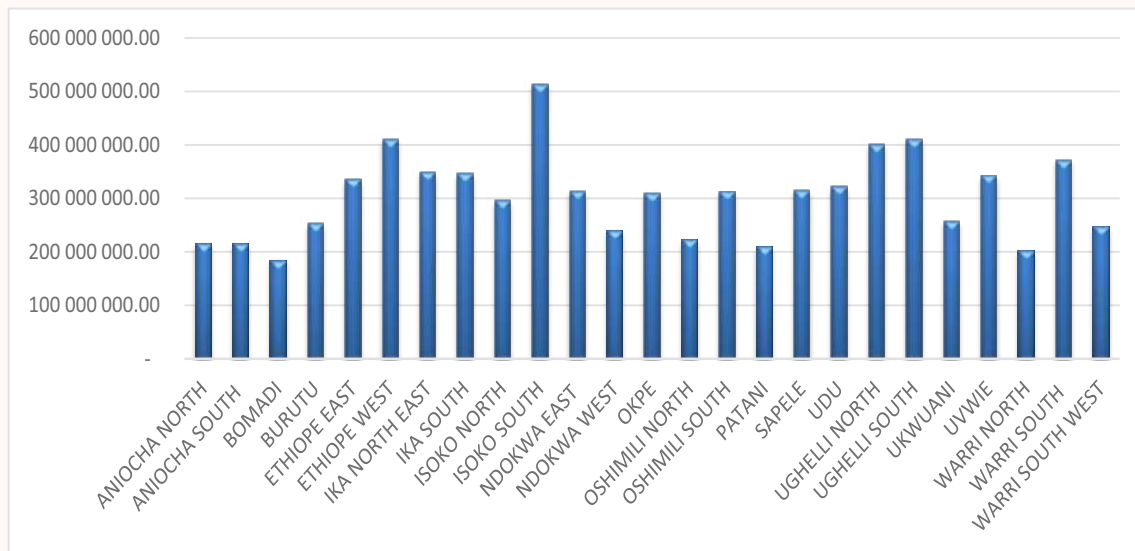
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Contribution in 2021 (excluding those due but remained unremitted as at 31<sup>st</sup> December) was **₦7,443,028,724.36**

Graphically representation of individual Local Government social benefit costs is hereunder:

## SOCIAL CONTRIBUTION-2021



See *Appendix 2* for further details.

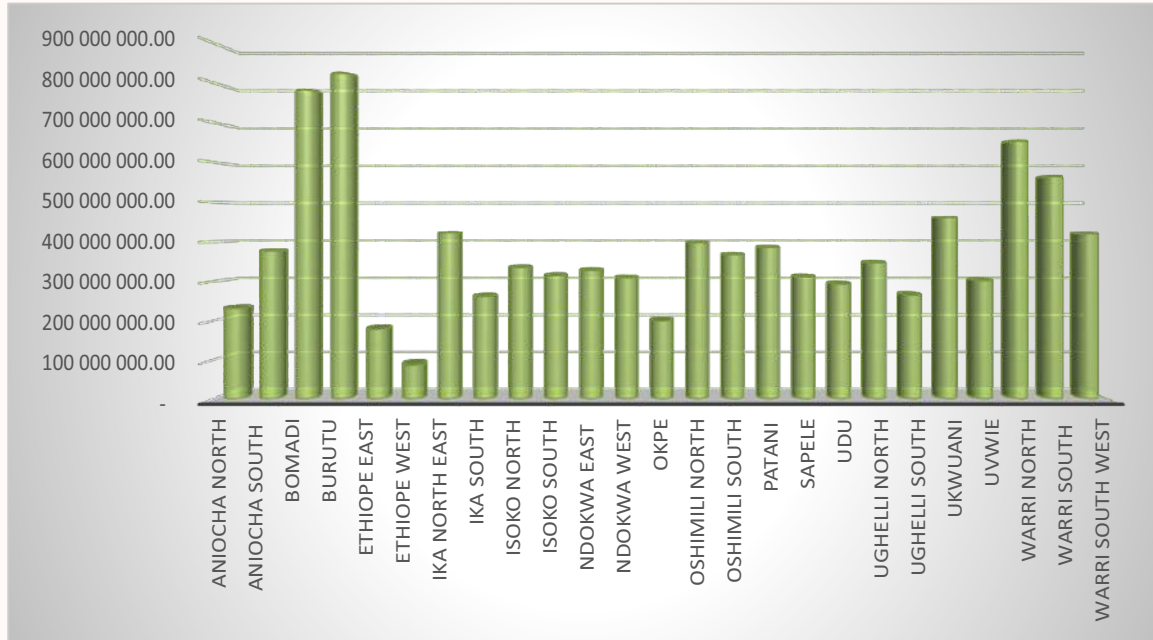
### 9. **OVERHEAD COST-~~₦9,436,998,705.84~~**

This represents total overhead cost incurred during the year by the 25 Local Governments. The actual out flow in respect of Overhead cost in 2021 was **₦10,070,939,004.19**. The difference between both figures is as a result of net movement in payables in respect of overhead costs.

Graphically representation is hereunder:



**OVERHEAD COST- 2021**



Amounts are in Naira

See *Appendix 2* for further details.

**10. FINANCE COST-~~N~~7,110,879.15**

This represents interest paid and other costs of raising credit facilities from banks. Details of Local Governments concerned are stated on *Appendix 2* below.

**11. PREPAYMENT-~~N~~4,774,283,775.74**

This consists of advances granted to various staff to execute jobs on behalf of the 25 Local Governments which stood unretired as at the end of 2021 accounting year. During the year, there was a negative net movement in prepayments account amounting to ~~N~~**850,857,152.44** representing the difference between advances granted and those retired. Details are contained on *Appendix 3* below.

**12. PROCEEDS FROM SALE OF PPE-~~N~~8,105,000.00**

This represents sum realised from the sale of assets including investments and PPE. Details are stated below:



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

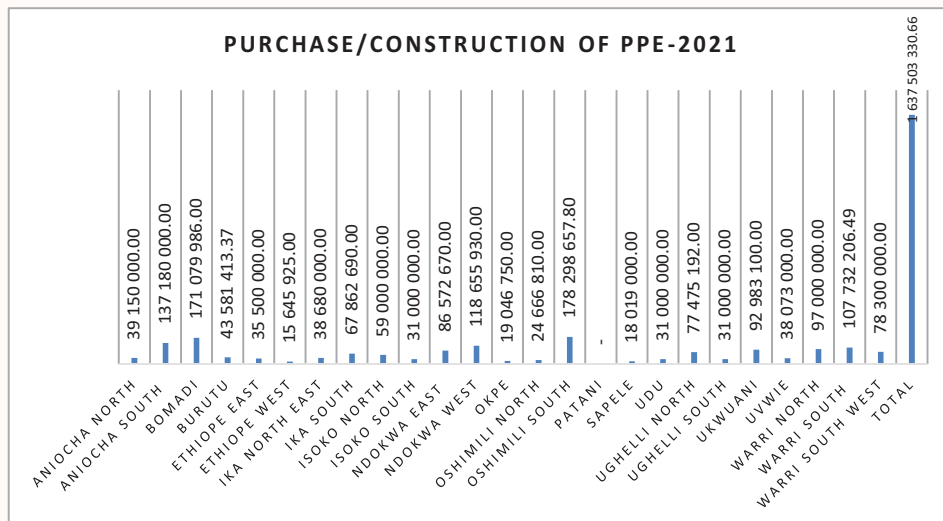
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Proceeds from Sale of PPE	
LGA	AMOUNT
BOMADI	3,129,000.00
OSHIMILI NORTH	4,976,000.00
<b>TOTAL</b>	<b>8,105,000.00</b>

### 13. PURCHASE/CONSTRUCTION OF PPE-~~₦1,637,503,330.66~~

During the year under review, the 25 Local Governments spent a total of **₦1,697,147,081.35** as capital expenditure for purchase/construction of PPE. Details are displayed below:



### 14. PROCEEDS FROM BORROWINGS-~~₦133,000,000.00~~

This represents the amount of loan facilities obtained from banks by some Local Governments to finance their activities. Details are below:

Proceeds from borrowings	
LGA	AMOUNT (₦)
ANIOCHA NORTH	13,000,000.00
PATANI	60,000,000.00
WARRI NORTH	60,000,000.00
<b>TOTAL</b>	<b>133,000,000.00</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## 15. DEPOSITS/DEDUCTIONS RECEIVED REFUNDED/REMITTED-~~₦11,068,825,391.12~~ & ~~₦11,074,509,757.10~~

Various deductions received and remitted during the year amounted to ~~₦11,068,825,391.12~~ and ~~₦11,074,509,757.10~~ respectively. Details are shown below:

S/N	LGA	DEPOSITS/DEDUCTIONS RECEIVED	DEPOSITS REFUNDED/DEDUCTIONS REMITTED
		₦	₦
1	ANIOCHA NORTH	547,206,635.83	546,948,950.22
2	ANIOCHA SOUTH	556,139,119.93	555,709,918.94
3	BOMADI	360,335,673.43	371,105,286.03
4	BURUTU	188,641,895.46	183,531,442.68
5	ETHIOPE EAST	298,696,137.30	273,352,281.02
6	ETHIOPE WEST	842,053,391.92	840,294,201.99
7	IKA NORTH EAST	0.00	0.00
8	IKA SOUTH	244,589,984.77	244,589,984.77
9	ISOKO NORTH	321,590,243.83	321,590,243.83
10	ISOKO SOUTH	293,202,424.75	340,354,546.07
11	NDOKWA EAST	209,393,964.44	209,627,670.78
12	NDOKWA WEST	581,791,118.83	575,474,515.37
13	OKPE	741,498,870.93	741,498,870.93
14	OSHIMILI NORTH	255,787,803.47	255,641,925.32
15	OSHIMILI SOUTH	698,478,344.70	698,478,344.70
16	PATANI	221,599,752.15	220,741,108.21
17	SAPELE	404,957,531.00	336,135,074.18
18	UDU	292,245,479.46	215,921,871.73
19	UGHELLI NORTH	34,071,645.99	75,911,711.85
20	UGHELLI SOUTH	1,059,097,503.41	1,059,436,905.76
21	UKWUANI	603,457,747.94	603,420,727.94
22	UVWIE	311,514,706.52	311,514,706.52
23	WARRI NORTH	494,901,196.18	494,901,196.18
24	WARRI SOUTH	646,230,594.36	646,230,594.36
25	WARRI SOUTH WEST	861,343,624.52	952,097,677.72
	<b>TOTAL</b>	<b>11,068,825,391.12</b>	<b>11,074,509,757.10</b>

## 16. REPAYMENT OF BORROWINGS-~~₦34,080,618.81~~

This represents principal repayment of loans obtained from banks. It does not include interest payments as these have been accounted for as finance costs above. Hereunder are details:



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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### Repayment of borrowing

LGA	AMOUNT
NDOKWA EAST	3,580,618.81
PATANI	8,000,000.00
WARRI NORTH	22,500,000.00
<b>TOTAL</b>	<b>34,080,618.81</b>

### 17. DEPRECIATION CHARGES-~~₦1,283,057,985.25~~

This represents the portion of PPE used up and expended by the 25 Local Governments for the year 2021. Details are shown on *Appendix 2* below.

### 18. DEPOSITS-~~₦983,980,120.49~~

A total of ~~₦983,980,120.49~~ was outstanding on Deposits Account as at 31<sup>st</sup> December, 2021. This account represents retention fees from payment made to Contractors. See Appendix D for details.

### 19. UNREMITTED DEDUCTIONS-~~₦1,190,687,833.73~~

This consists of deductions made by the 25 Local Governments on behalf of other Government Agencies as well as other bodies from payments made to third parties which the Local Governments are required to remit promptly.

Further details are contained on *Appendix 4* to this report

### 20. SHORT TERM LOANS AND DEBTS ~~₦78,159,013.04~~

This represents outstanding sums owed to commercial banks from loans obtained to finance their operations by under listed Local Governments during the year under review.

### Short-term Loans & Debts

LGA	AMOUNT (₦)
ANIOCHA NORTH	13,000,000.00
BOMADI	10,363,922.59
ISOKO SOUTH	23,895,090.45
SAPELE	900,000.00
WARRI NORTH	30,000,000.00
<b>TOTAL</b>	<b><u>78,159,013.04</u></b>





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## **21. CASH AND ITS EQUIVALENT - ~~₦633,399,848.42~~**

This represents cash and bank balances of the 25 Local Governments as per cash book as at 31<sup>st</sup> December, 2021. Differences were observed in the balances brought forward from 2020 of cash and its Equivalent between Bank Statements of the Local Government, GPFS and Audit Report 2020 as a result of issues which stood unresolved over the years. In view of the cleaning- up of the books and records which this Office has taken up in the year under review, there was need to harmonize the balances brought forward which led to the Adjusted Cash and its Equivalents Brought Forward displayed in the Cash Flow Statement.

. See details on *Appendix 3* below.

## **22. RECEIVABLES - ~~₦4,752,263,079.48~~**

This represents various sums owed to the 25 Local Governments. It includes Statutory Allocation, VAT Allocation and internal revenue due but money has not been received as at the close of business on 31<sup>st</sup> December, 2021. The likelihood of receiving this money is near certainty; therefore, no provision for bad debts was made. See *Appendix 4* for details.

## **23. INVENTORIES - ~~₦21,795,534.20~~**

This represents unissued items in the stores of the 25 Local Governments as at 31<sup>st</sup> December, 2021. Find details on *Appendix 3*

## **24. INVESTMENTS (FINANCIAL) - ~~₦155,557,109.63~~**

This represents stocks held by the 25 Local Governments in various companies. *Appendix 3* has details.

## **25. PROPERTY, PLANT AND EQUIPMENT (PPE): ~~₦67,296,441,125.33~~**

This represents the Net Book Value of physical assets held by the 25 Local Governments as at 31<sup>st</sup> December, 2021 after accumulated depreciation. Details are on *Appendix 3* and further detailed classification on *Appendix 5* below.



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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**26. PAYABLES - ~~N~~3,359,130,728.15**

This represents various staff claims, contractual obligations, salary arrears etc. standing unpaid against the 25 Local Governments as at 31<sup>st</sup> December, 2021. Details are on *Appendix 4* below.

**27. LONG TERM BORROWING - ~~N~~82,000,000.00**

This represents borrowing repayment of which exceeds one year period.

Long-Term Borrowing	
LGA	AMOUNT (₦)
PATANI	52,000,000.00
UDU	30,000,000.00
<b>TOTAL</b>	<b><u>82,000,000.00</u></b>

**28. LOSS ON DISPOSAL OF ASSETS - ~~N~~52,875,000.00**

Official vehicles were given away to outgone chairmen valued at their Net Book Values as at the time of disposal. These have been written-off as loss on disposal of assets.

Below are the affected Local Governments:

Loss on disposal of Asset	
LGA	AMOUNT (₦)
BURUTU	21,500,000.00
IKA SOUTH	17,400,000.00
NDOKWA WEST	5,375,000.00
WARRI NORTH	8,600,000.00
<b>TOTAL</b>	<b><u>52,875,000.00</u></b>

**29. BAD DEBTS - ~~N~~1,820,705,417.92**

This represents dormant advances carried forward over the years which by evaluation have been found irrecoverable. After due process was followed, waiver was given to write them off as bad debts.




# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## PART FIVE

### SEPARATE GENERAL PURPOSE FINANCIAL STATEMENTS OF 25 LOCAL GOVERNMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021



## ANIOCHA NORTH LOCAL GOVERNMENT

**P. M. B. 100  
ISSELE-UKU  
DELTA STATE OF NIGERIA**

Your Ref: ..... Tel:.....

Our Ref:ANLG/AFS/2021/04 ..... 23RD MARCH 2022

**RESPONSIBILITY FOR FINANCIAL STATEMENT**

The General Purpose Annual Financial Statement has been prepared by the Treasurer of Aniocha North Local Government Council in accordance with the International Public Sector Accounting Standard (IPSAS).

The Treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within-statutory authority and covers the use of all public financial resources by the Local Government Council, to the best of the Treasurer's knowledge, this system of internal control has operated adequate through the reporting period of 1st January to 31st December 2021.

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the International Public Sector Accounting Standard.

In our opinion, Aniocha North Local Government Council, Issele-Uku and its operations for the year ended 31<sup>st</sup> December 2021, shows true and fair view of the financial transaction of the Local Government.

.....  
Treasurer of Local Govt  
ANIOCHA NORTH LOCAL GOVERNMENT  
ISSELE - UKU  
DELTA STATE  
S-GN ..... DATE .....

.....  
Director of  
HEAD OF PERSONEL MANAGEMENT  
ANIOCHA NORTH LOCAL GOVERNMENT  
ISSELE-UKU  
DELTA STATE

.....  
Executive Chairman  
Date.....  
EXECUTIVE CHAIRMAN  
ANIOCHA NORTH LOCAL GOVT.  
ISSELE-UKU



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ANIOCHA NORTH LOCAL GOVERNMENT, ISSELE-UKU

### STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020	REVENUE	Notes	Actual 2021	Final Budget 2021	Variance on Final Budget
(₦)			(₦)	(₦)	(₦)
1,080,937,285.36	Statutory Allocation	1	1,069,342,178.98	1,958,647,096.36	889,304,917.38
451,550,901.91	Share of VAT Allocation	1	647,082,453.16	586,373,482.20	(60,708,970.96)
124,575,220.09	10% State Allocation	1	93,035,800.17	380,805,050.61	287,769,250.44
4,000,000.00	Aids and Grants		—	—	—
	Receivables	9	5,576,482.14	0.00	0.00
12,793,047.70	Non-Tax Revenue	2	15,941,157.06	67,018,000.00	51,076,842.84
	Miscellaneous Revenue		28,695,642.76	886,802,397.12	858,106,754.36
<b>1,673,856,455.06</b>	<b>Total Receipt (A)</b>		<b>1,859,673,714.27</b>	<b>3,796,646,026.29</b>	<b>2,027,501,976.22</b>
	<b>EXPENDITURE</b>				0.00
1,353,811,316.05	Salaries & Wages	3	1,304,050,534.59	1,969,893,122.40	665,842,587.81
220,917,694.21	Social Benefits	4	215,540,633.49	244,895,900.00	29,076,724.97
210,351,147.81	Overhead Cost	5	232,230,235.34	480,200,000.00	247,969,764.66
0.00	Financial Cost		0.00	0.00	0.00
22,939,133.23	Depreciation – PPE	7	20,359,941.55	74,603,850.75	54,243,909.20
	Bad Debt	5a	82,748,459.45	0.00	
<b>1,808,019,291.30</b>	<b>Total Expenditure (B)</b>		<b>1,854,929,804.42</b>	<b>2,769,592,873.15</b>	<b>914,663,068.73</b>
<b>(134,162,836.24)</b>	<b>Surplus/(Deficit) from Operating Activities for the Period C = (A-B)</b>		<b>4,743,909.85</b>	<b>1,027,053,153.14</b>	<b>1,022,309,243.29</b>
0.00	Gain/ Loss on Sale of Asset		0.00	0.00	0.00
0.00	Total Non-Operating Revenue (Expenses) (D)		0.00	0.00	0.00
0.00	Surplus/(deficit) from Ordinary Activities E=(C+D)		0.00	0.00	0.00
<b>(134,162,836.24)</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>4,743,909.85</b>	<b>1,027,053,153.14</b>	<b>1,022,309,243.29</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ANIOCHA NORTH LOCAL GOVERNMENT, ISSELE-UKU

### STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DECEMBER, 2021

<u>ASSETS</u>	Notes	2021 (₦)	2020 (₦)
<b>Current Assets</b>			
Cash and cash equivalents	8	12,499,171.47	(30,557,564.00)
Prepayments	6	54,217,448.32	161,378,886.07
Receivables	9	163,577,962.47	288,000.00
Inventories	10	3,500,000.00	3,500,000.00
<b>Total Current Assets</b> <b>A</b>		<b>233,794,582.26</b>	<b>134,609,322.07</b>
<b>Non-current assets</b>			
Investments	11	4,757,186.10	4,757,186.10
Property, Plant & Equipment	7	2,173,807,415.22	2,155,017,356.77
<b>Total Non-current assets</b> <b>B</b>		<b>2,178,564,601.32</b>	<b>2,159,774,542.87</b>
<b>Total Assets</b> <b>C = A + B</b>		<b>2,412,359,183.58</b>	<b>2,294,383,864.94</b>
<u>LIABILITIES</u>			
<b>Current Liabilities</b>			
Unremitted Deductions Deposits	12	356,251.51	49,444,642.59
Payables by Nature: (Accrued Expenses)	13	34,066,307.95	28,090,682.00
Short Term Loans & Debts		13,000,000.00	0.00
<b>Total Current Liabilities</b> <b>D</b>		<b>47,422,559.46</b>	<b>77,535,324.59</b>
<b>Non-Current Liabilities</b>			
<b>Total Non-Current Liabilities</b> <b>E</b>			
<b>Total Liabilities: F = D + E</b>		<b>47,422,559.46</b>	<b>77,535,324.59</b>
<b>Net Assets:                    G = C – F</b>		<b>2,364,936,624.12</b>	<b>2,216,848,540.35</b>
<u>NET ASSETS/EQUITY</u>			
Accumulated surpluses/(deficits)		320,153,278.55	192,302,473.90
Reserves		2,044,783,345.57	2,024,546,066.45
<b>Total Net Assets/Equity:</b>		<b>2,364,936,624.12</b>	<b>2,216,848,540.35</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ANIOCHA NORTH LOCAL GOVERNMENT, ISSELE-UKU

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2021	2020
		ACTUAL	ACTUAL
<u>Inflows</u>		₦	₦
Statutory Allocation	1	1,042,022,236.67	1,108,635,935.94
Share of VAT Allocation	1	639,507,809.94	451,550,901.91
10% State Allocation	1	93,035,800.17	133,355,900.19
Aids and Grants ( Covid-19)		0	4,000,000.00
Other Revenue		0	3,792,772.70
Non-Tax Revenue	2	15,941,157.06	9,486,275.00
Total Inflow from Operating Activities (A)		1,790,507,003.84	1,710,821,785.74
<u>Outflows</u>			
Wages and Salaries	3	1,304,050,534.59	1,356,494,054.54
Social Benefits	4	215,540,633.49	220,917,694.21
Overhead Cost	5	226,254,609.39	210,351,147.81
Finance Cost		0	0.00
Prepayment	6	9,803,905.00	(81,444,500.00)
Total Outflow from Operating Activities (B)		1,755,649,682.47	1,706,318,387.56
Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)		34,857,321.37	4,503,389.18
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Proceeds from sale of Assets PPE		0	0.00
Purchase/ Construction of PPE		39,150,000.00	0.00
Net Cash Flow from Investing Activities		-39,150,000.00	0.00
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
Deposits Received		547,206,635.83	531,506,416.82
Loan Received		13,000,000.00	0.00
Deposits Refunded		-546,948,950.22	(532,318,571.96)
Loan Repayment		0	0.00
Net Cash Flow from Financing Activities		<b>13,257,685.61</b>	<b>(812,155.14)</b>
Net Cash Flow from all Activities		8,965,006.98	3,691,234.04
Adjusted Cash and it's equivalent as at 1/1/2021		3,534,164.49	(34,248,798.04)
Cash & It's Equivalent as at 31/12/2021	8	12,499,171.47	(30,557,564.00)



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ANIOCHA NORTH LOCAL GOVERNMENT, ISSELE-UKU

### STATEMENT OF CHANGE IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Note	Reserves (₦)	Accumulated Surpluses/ (Deficits) (₦)	Total (₦)
Balance As At 1st January, 2021		2,024,546,066.45	192,302,473.90	<b>2,216,848,540.35</b>
Prior Adjustment ; Add				
Allocation of Dec. 2020 received in Jan, 2021			123,106,894.80	123,106,894.80
Less: Adjusted PAYE Balance Error		(13,854,449.37)		<b>(13,854,449.37)</b>
<b>REINSTATED BALANCE</b>		2,010,691,617.08	315,409,368.70	<b>2,326,100,985.78</b>
Net Surplus/ (Deficit) for the Period			4,743,909.85	4,743,909.85
Effect of adjustment/reconciliation of Cashflow and Bank balances.		34,091,728.49		34,091,728.49
Balance as at 31st December, 2021		2,044,783,345.57	320,153,278.55	2,364,963,324.12



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ANIOCHA SOUTH LOCAL GOVERNMENT COUNCIL P.M.B. 1006 OGWASHI-UKU DELTA STATE

### STATEMENT NO. 1 RESPONSIBILITY FOR GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER, 2021.

This financial statement has been prepared by the Treasurer, Aniocha South Local Government Council in accordance with the provisions of the Finance (Control and Management) Act, 1958 as amended. They were prepared in accordance with and fully comply with the International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting.

The treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge, this system of internal controls has operated adequately throughout the reporting period.

Sgd:

  
**OKOH C. I.**

Treasurer to the Local Government

We accept responsibility for the integrity of this financial statements, the information they contain and their compliance with

- The Finance (Control and Management) Act (as amended)
- International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting.

In our opinion, these financial statements fairly reflect the financial position of the Aniocha South Local Government Council, Ogwashi - Uku as at 31<sup>st</sup> December, 2021 and its operation for the year ended on the date.

Sgd:

  
**OKOH C. I.**

Treasurer to the Local Government

Date: 30-03-2022

Sgd:

  
**HON.(PST) JUDE CHUKWUNWIKE**

Executive Chairman

Date 30-03-2022





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ANIOCHA SOUTH LOCAL GOVERNMENT, OGWASHI -UKU

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

REVENUE	NOTE	ACTUAL 2021 (₦)	FINAL BUDGET 2021 (₦)	VARIANCE ON FINAL BUDGET 2021 (₦)
Statutory Allocation	2	1,189,998,729.48	2,850,805,402.26	1,660,806,672.78
Share of VAT Allocation	2	699,016,364.56		
Non - Tax Revenue	1	30,743,644.47	428,831,899.33	346,330,779.01
10% State Allocation	2	63,562,486.44		
Miscellaneous Income		55,033,161.55		
<b>Total Revenue</b>		<b>2,038,354,386.50</b>		
<b>EXPENDITURE</b>				
Salaries & Wages	3	1,094,947,390.14	1,296,076,546.38	106,982,297.77
Social Benefits	4	215,909,629.96	504,000,000.00	265,137,774.01
Overhead Cost	5	377,424,819.86	1,250,594,420.00	867,805,539.11
Depreciation		24,176,032.82	104,127,645.13	79,951,612.31
<b>Total Expenditure</b>		<b>1,712,457,872.78</b>		
Surplus(Deficit)from Operating Activities For the Period		325,896,513.72		
Total NonOperating Expenses		-		-
Surplus from Ordinary Activities		-		-
<b>Net Surplus /Deficit for the period</b>		<b>325,896,513.72</b>	<b>6,434,435,913.10</b>	<b>3,327,014,674.99</b>



## ANIOCHA SOUTH LOCAL GOVERNMENT, OGWASHI -UKU

### STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

ASSETS	NOTES	2021 ACTUAL (₦)	2020 ACTUAL (₦)
Cash and its Equivalent	7	79,097,077.89	(39,696,714.61)
Prepayments	9	48,111,601.92	38,149,901.92
Receivable	13	171,707,030.20	
Inventories			-
<b>TOTAL CURRENT ASSET</b>		<b>298,915,710.01</b>	<b>(1,546,812.69)</b>
NON CURRENT ASSET			
Long term loans			
Investment	8	5,716,784.24	5,716,784.24
Property, Plant & Equipment	12	2,379,661,919.19	2,266,657,952.01
<b>Total Non-Current Assets</b>		<b>2,385,378,703.43</b>	<b>2,272,374,736.25</b>
<b>TOTAL ASSETS</b>		<b>2,684,294,413.44</b>	<b>2,270,827,923.56</b>
<b>LIABILITIES</b>			
Current Liabilities			
Deposits (Unremitted Deductions)	10	1,661,825.61	56,265,786.17
<b>PAYABLES</b>	11		15,955,171.47
Short term loan			



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ANIOCHA SOUTH LOCAL GOVERNMENT, OGWASHI-UKU STATEMENT OF FINANCIAL CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

DESCRIPTION	NOTES	2021	2020
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>INFLOWS</b>		<b>₦</b>	<b>₦</b>
Statutory Allocation	2	1,140,780,296.40	1,157,072,133.07
VAT Allocation	2	690,686,582.77	488,473,453.81
10% State Allocation	2	63,562,486.44	41,226,011.36
Internally Generated Revenue (IGR)	1	30,743,644.47	7,692,083.48
<b>Total Inflow from Operating Activities</b>	1	<b>1,925,773,010.08</b>	<b>1,694,463,681.72</b>
<b>OUTFLOWS</b>			
Wages and Salaries	3	1,094,947,390.14	1,287,568,522.88
Social Benefit	4	215,909,629.96	293,043,513.09
Overhead Cost	5	393,379,991.33	225,710,615.61
Advances	9	9,961,700.00	(46,864,343.01)
<b>Total Outflows</b>		<b>1,714,198,711.43</b>	<b>1,759,458,308.57</b>
<b>Net Cash Flow from Operating Activities</b>		<b>211,574,298.65</b>	<b>(64,994,626.85)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from Sale of Assets			27,313,000.00
Purchase of PPE (Capital)	6	-137,180,000.00	(66,885,160.00)
<b>Net Cash Flow from Investment Activities</b>		<b>-137,180,000.00</b>	<b>(39,572,160.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	10	556,139,119.93	443,629,345.15
Deposits Refunded	10	-555,709,918.94	442,490,424.13
<b>Net Cash Flow Financing Activities</b>		<b>429,200.99</b>	<b>1,138,921.02</b>
<b>Net Cash Flow from All Activities</b>		<b>74,823,499.64</b>	<b>(103,427,865.83)</b>
Adjusted Cash and it's equivalent as at 1/1/2021	14	<b>4,273,578.25</b>	<b>63,731,151.22</b>
<b>Cash &amp; Cash Equivalents as at 31/12/2021</b>		<b>79,097,077.89</b>	<b>(39,696,714.61)</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ANIOCHA SOUTH LOCAL GOVERNMENT, OGWASHI -UKU

### STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021

CLASSIFICATION	NOTES	RESERVES ₦	ACCUMULATED SURPLUS/DEFICIT ₦	TOTAL ₦
BALANCE AS AT 1ST JAN 2021		2,170,925,146.50	27,681,819.42	2,198,606,965.92
<b>PRIOR YEAR ADJUSTMENT:</b>				
DEC. 2020 STATUTORY ALLOCATION RECEIVED IN 2021 BUT NOT RECOGNISED IN 2020.			114,158,815.33	114,158,815.33
RESTATED BALANCE		<b>2,170,925,146.50</b>	<b>141,840,634.75</b>	<b>2,312,765,781.25</b>
NET SURPLUS/DEFICIT FOR THE PERIOD			325,896,513.72	325,896,513.72
Effect of adjustment/ reconciliation of Cashflow and Bank balances.	14	43,970,292.86		43,970,292.86
<b>TOTAL</b>		<b>2,214,895,439.36</b>	<b>467,737,148.47</b>	<b>2,682,632,587.83</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## **BOMADI LOCAL GOVERNMENT, BOMADI**

P.M.B. 1228 Warri,  
Delta State

Your Ref: \_\_\_\_\_ Our Ref: \_\_\_\_\_ Date: \_\_\_\_\_

### **RESPONSIBILITY FOR FINANCIAL STATEMENT**

The general purpose Annual Financial Statement have been prepared by the Treasurer of Bomadi Local Government Council in accordance with the International Public Sector Accounting Standard(IPSAS).

The Treasurer to the Local Government is responsible for establishing and maintaining adequate system of internal control designed to provide reasonable assurance that the transactions recorded are with statutory authority and covers the use of all public financial resources by the Local Government Council, to the best of the Treasurer's knowledge, this system of internal control has operated adequately throughout the period.

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the International Public Sector Standard.

This Financial Statement fairly reflects the position of Bomadi Local Government Council as 31<sup>st</sup> December, 2021 and its operations for the year ended on the date.

**HON. WILLIAM ANGADI**

Executive Chairman  
Bomadi Local Government  
Bomadi.

**MR. NDUKA B. OKOCHA (CNA)**

Treasurer to the Local Government  
Bomadi Local Government  
Bomadi.



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## BOMADI LOCAL GOVERNMENT, BOMADI STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31ST DECEMBER, 2021

ACTUAL 2020 ₦	REVENUE	NOTE	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET 2021 ₦
946,022,800.21	Statutory Allocation	1	1,025,711,555.73	3,452,218,001.92	(2,426,506,446.19)
432,965,639.45	VAT Allocation	2	620,941,135.87	763,001,039.90	(142,059,904.03)
46,680,339.86	State Allocation	3	74,084,662.62	523,769,750.00	(449,685,087.38)
4,539,091.90	Non -Tax Revenue	4	5,585,870.00	153,979,162.50	(148,393,292.50)
911,228.36	Other Revenue	5	599,850,850.17		599,850,850.17
	Aids & Grants		-	800,000,000.00	(800,000,000.00)
<b>1,431,119,099.78</b>	<b>Total Revenue</b>		<b>2,326,174,074.39</b>	<b>5,692,967,954.32</b>	<b>(3,366,793,879.93)</b>
	<b>EXPENDITURE</b>				-
957,645,821.95	Salaries & Wages	6	870,752,727.59	2,058,781,202.32	(1,188,028,474.73)
195,866,058.47	Social Contributions	7	183,147,930.37	256,000,000.00	(72,852,069.63)
404,365,517.45	Overhead Cost	8	782,112,395.25	1,735,954,750.00	(953,842,354.75)
32,818,700.61	Depreciation	18	32,818,700.61	-	32,818,700.61
	Bad debt	19	97,243,772.50	-	97,243,772.50
<b>1,590,696,098.48</b>	<b>Total Expenditure</b>		<b>1,966,075,526.32</b>	<b>4,050,735,952.32</b>	<b>(2,084,660,426.01)</b>
<b>(159,576,998.70)</b>	Surplus (Deficit)from Operating Activities For the Period		<b>360,098,548.08</b>	<b>1,642,232,002.00</b>	<b>(1,282,133,453.93)</b>
	Total Non-Operating Expenses		-		-
	Surplus from Ordinary Activities		-		-
<b>(159,576,998.70)</b>	Net Surplus /Deficit for the period		<b>360,098,548.08</b>	<b>1,642,232,002.00</b>	<b>(1,282,133,453.93)</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## BOMADI LOCAL GOVERNMENT, BOMADI

### STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31ST DECEMBER, 2021

ASSETS	NOTES	2021 ACTUAL ₦	2020 ACTUAL ₦
Cash and its Equivalents	13	(34,825,559.97)	99,389,043.61
Prepayments	9	260,208,426.16	647,616,214.66
Receivable	12	148,890,503.94	
Inventories	22	2,000,000.00	2,000,000.00
<b>TOTAL CURRENT ASSET</b>		<b>376,273,370.13</b>	<b>749,005,258.27</b>
<b>NON -CURRENT ASSET</b>			
Long term loans			
Investment	21	3,774,260.75	3,774,260.75
Property, Plant & Equipment	14	933,369,544.51	798,237,259.12
<b>Total Non-Current Assets</b>		<b>937,143,805.26</b>	<b>802,011,519.87</b>
<b>TOTAL ASSETS</b>		<b>1,313,417,175.39</b>	<b>1,551,016,778.14</b>
<b>LIABILITIES</b>			
Current Liabilities			
Deposits	15	30,521,300.66	
Unremitted Deductions	16	144,504,323.30	408,429,116.22
<b>PAYABLES</b>	17	29,461,737.02	32,901,737.02
Short term loan	23	10,363,922.59	10,363,922.59
<b>TOTAL LIABILITIES</b>		<b>214,851,283.57</b>	<b>451,694,775.83</b>
<b>NET ASSETS</b>		<b>1,098,565,891.82</b>	<b>1,099,322,002.31</b>
Reserves		443,987,331.76	888,398,113.14
Accumulated Surpluses		654,578,560.06	210,923,889.17
<b>TOTAL NET ASSET/EQUITY</b>		<b>1,098,565,891.82</b>	<b>1,099,322,002.31</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## BOMADI LOCAL GOVERNMENT, BOMADI

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

DESCRIPTION	NOTES	2021	2020
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>₦</b>	<b>₦</b>
<b>INFLOWS</b>			
Statutory Allocation	1	967,571,713.40	999,780,353.70
VAT Allocation	2	613,746,597.08	432,965,639.45
State Allocation	3	74,084,662.62	46,680,339.86
Non-Tax Revenue	4	5,585,870.00	4,539,091.90
Other Revenue			911,228.36
<b>Total Inflow from Operating Activities</b>		<b>1,660,988,843.10</b>	<b>1,484,876,653.27</b>
<b>OUTFLOWS</b>			
Wages and Salaries	6	870,752,727.59	957,645,821.95
Social Contribution	7	183,147,930.37	195,866,058.47
Overhead Cost	8	785,552,395.25	404,365,517.45
Advances	9	(350,740,791.00)	(21,289,162.00)
<b>Total Outflows</b>		<b>1,488,712,262.21</b>	<b>1,536,588,235.87</b>
Net Cash Flow from Operating Activities		<b>172,276,580.89</b>	<b>(51,711,582.60)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from Sale of Assets	10	3,129,000.00	-
Purchase of PPE (Capital)	11	(171,079,986.00)	
Net Cash Flow from Investment Activities		(167,950,986.00)	
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	16	360,335,673.43	337,863,787.49
Deposits Refunded	16	(371,105,286.03)	(318,783,008.21)
Net Cash Flow Financing Activities		<b>(10,769,612.60)</b>	<b>19,080,779.28</b>
Net Cash Flow from All Activities		<b>(6,444,017.71)</b>	<b>(32,630,803.32)</b>
Adjusted Opening Cash & Cash Equivalents as at 1/1/2021	24	(28,381,542.26)	132,019,846.93
<b>Cash &amp; Cash Equivalents as at 31/12/2021</b>		<b>(34,825,559.97)</b>	<b>99,389,043.61</b>





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## BOMADI LOCAL GOVERNMENT, BOMADI

### STATEMENT OF CHANGES IN NET ASSET/EQUITY AS AT 31st DECEMBER, 2021

CLASSIFICATION	NOTES	RESERVES	ACCUMULATED SURPLUS/DEFICIT	TOTAL ₦
BALANCE AS AT 1ST JAN 2021		888,398,113.14	210,923,889.17	1,099,322,002.31
<b>PRIOR YEAR ADJUSTMENT:</b>				-
Dec 2020 FAAC received in 2021 but not recognised in 2020	20		83,556,122.81	83,556,122.81
Negative advances w/off (waiver)	9	60,576,775.00		60,576,775.00
negative deposits w/off (waiver)	16	(377,216,970.51)		(377,216,970.51)
Effect of Adjustment of Cash & Equivalent B/F	24	(127,770,585.87)		(127,770,585.87)
<b>RESTATED BALANCE</b>		<b>443,987,331.76</b>	<b>294,480,011.98</b>	<b>738,467,343.74</b>
NET SURPLUS/DEFICIT FOR THE PERIOD			360,098,548.08	360,098,548.08
<b>BALANCE AS AT 31<sup>ST</sup> DECEMBER, 2021</b>		<b>443,987,331.76</b>	<b>654,578,560.06</b>	<b>1,098,565,891.82</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## BURUTU LOCAL GOVERNMENT COUNCIL

Secretariat Complex, P.M.B. 6, Burutu  
Delta State, Nigeria.

Our Ref: \_\_\_\_\_

Your Ref: \_\_\_\_\_

Date: \_\_\_\_\_

### BURUTU LOCAL GOVERNMENT COUNCIL ANNUAL FINANCIAL STATEMENT STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2021.

#### STATEMENT NO. 1 RESPONSIBILITY FOR FINANCIAL STATEMENTS

This financial Statements has been prepared by the treasurer, Burutu Local Government Council in accordance with the provision of the finance (Control and management) Act, 1958. The statement comply with the generally accepted accounting principles and practices.

The treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded within statutory authority and properly record use of all public financial resources by the Local Government Council. To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

SIGNED: \_\_\_\_\_

DATE: 24/2/2022

**Treasurer to the Local Government**

We accept responsibility for the integrity of this financial statement, the information they contain and their compliance with finance (Control and Management) Act as amended.

In our opinion, these financial statements fairly reflect the financial position of the BURUTU LOCAL GOVERNMENT COUNCIL, BURUTU, as at 31<sup>st</sup> December, 2021 and its operation for the year ended on that date.

SIGNED:

SEIKAKERE .A. BEN (JP)  
Treasurer to the Local Government

Date: 24/2/2022

RT. HON. (AMB.) GODKNOWS ANGELE  
Executive Chairman

Date: 24/2/2022

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# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## BURUTU LOCAL GOVERNMENT, BURUTU STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31ST DECEMBER, 2021

2020 ACTUAL (₦)	CLASSIFICATION	NOTE	2021 ACTUAL (₦)	BUDGET 2021 (₦)	VARIANCE (₦)
	REVENUE				
1,375,872,330.81	Statutory Allocation	2	1,485,297,097.87	2,619,146,524.26	1,133,849,426.39
559,516,461.13	VAT Allocation		798,942,818.30	507,202,441.77	(291,740,376.53)
58,596,648.37	10% State Allocation	2	81,121,100.00	327,347,390.59	246,226,290.59
33,177,486.28	Non-Tax Revenue	1	35,225,275.94	60,597,200.00	25,371,924.06
0.00	Miscellaneous Revenue	5	74,868,937.62	245,865,754.43	
2,027,162,926.59	<b>TOTAL REVENUE</b>		<b>2,475,455,229.73</b>	3,823,159,311.05	1,347,704,081.32
	EXPENDITURE				
1,355,910,571.82	Salaries and Wages	3	1,276,064,499.14	1,953,615,695.11	677,551,195.97
245,781,566.19	Social Benefits	4	253,030,197.62	290,000,000.00	
444,935,389.60	Overhead Costs	5	824,144,190.93	1,085,962,600.00	261,818,409.07
	Financial Costs		-		-
0.00	Bad Debts		167,216,246.02		167,216,246.02
204,157,864.40	Depreciation	13	168,353,064.76		(260,101,461.44)
2,250,785,392.01	<b>TOTAL EXPENDITURE</b>		<b>2,521,591,952.45</b>	2,181,216,140.00	(601,426,455.10)
(223,622,465.42)	Surplus/Deficit from operating activities for the period		(46,136,722.72)	639,607,310.00	946,794,675.37
	Transfer of Sale of Assets				
	Gain/Loss on Sale of Assets				
	Gain/Loss on Sale of Assets transfer				
	Total Non-Operating Expenses				
(223,622,465.42)	Surplus/Deficit for the period		(46,136,722.72)	639,607,310.00	946,794,675.37



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## BURUTU LOCAL GOVERNMENT, BURUTU

### STATEMENT OF FINANACIAL POSITION FOR THEPERIOD

**31<sup>ST</sup> DECEMBER, 2021**

ASSETS	NOTES	2021 ACTUAL (₦)	2020 ACTUAL (₦)
<b>CURRENT ASSETS</b>			
Cash and its Equivalent	7	(307,217.73)	372,816,668.18
Prepayment	9	942,928,576.35	811,876,822.37
Receivable		205,395,689.05	-
Inventories	12	150,969.00	150,969.00
<b>TOTAL CURRENT ASSETS</b>		<b>1,148,168,016.67</b>	<b>1,184,844,459.55</b>
<b>NON CURRENT ASSETS</b>			
Long term Loans		-	-
Investments	8	5,502,819.78	5,502,819.78
Property Plants & Equipment (PPE)	13	2,199,812,555.76	2,454,350,580.01
<b>TOTAL NON CURRENT ASSETS</b>		<b>2,205,315,375.54</b>	<b>2,459,853,399.79</b>
<b>TOTAL ASSETS</b>		<b>3,353,483,392.21</b>	<b>3,644,697,859.34</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accrual Expenses		57,823,807.36	59,909,807.32
Short term Loans			-
Deposits (unremitted deductions)	10	226,094,304.96	295,852,789.80
Payables		5,221,859.79	5,221,859.79
<b>TOTAL CURRENT LIABILITIES</b>		<b>289,139,972.11</b>	<b>360,984,456.91</b>
<b>NON CURRENT LIABILITIES</b>			
Public Fund		-	-
Long term Provisions		-	-
Long term Borrowing		-	-
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>289,139,972.11</b>	<b>360,984,456.91</b>
<b>NET ASSETS</b>		<b>3,064,343,420.10</b>	<b>3,283,713,402.43</b>
<b>RESERVES</b>			
Accumulated Surplus/Deficit	15	608,599,995.25	827,969,977.58
Minority Interest		-	-
<b>Total Net Asset/Equity</b>		<b>3,064,343,420.10</b>	<b>3,283,713,402.43</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## BURUTU LOCAL GOVERNMENT, BURUTU

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

CLASSIFICATION	NOTES	ACTUAL 2021 (₦)	ACTUAL 2020(₦)
<i><u>CASH FLOW FROM OPERATING ACTIVITIES:</u></i>			
<b><i>INFLOW:</i></b>			
Statutory Allocation	2	1,413,995,530.76	1,375,872,330.81
VAT Allocation	2	789,160,068.53	559,516,461.13
10% State Allocation	2	81,121,100.00	58,596,648.37
Non Tax Revenue	1		
Investment Income			
Interest Earned			
Aids and Grants			
Other Revenue(IGR)		35,225,275.94	33,177,486.28
<b>Total inflow from Operating Activities</b>		<b>2,319,501,975.23</b>	<b>2,027,162,926.59</b>
<b><i>OUTFLOW:</i></b>			
Wages and Salaries	3	1,267,715,127.57	1,355,910,571.82
Social Benefits	4	253,138,580.12	245,781,566.19
Overhead Cost	5	835,033,192.86	444,935,389.60
Advances (Receivables)	9	(298,268,000.00)	(338,819,049.24)
Transfer to Other Govt.			
<b>Total Outflow</b>		<b>2,654,154,900.55</b>	<b>1,707,808,478.22</b>
<b>Net Cash flow from Operating Activities(a)</b>		<b>(334,652,925.32)</b>	<b>319,354,448.22</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from Sale of Assets			
Purchase of PPE (Capital) (b)	6	43,581,413.37	288,378,107.50
Net cash flow from investment Activities		<b>43,581,413.37</b>	288,378,107.50
<b>CASHFLOW FROM FINANCIAL ACTIVITIES</b>			
Deposit Received	10	188,641,895.46	196,924,668.50
Deposit Refunded	10	(183,531,442.68)	(196,955,371.85)
Loan Repayments			
Net Cashflow from Financial activities (c)		<b>5,110,452.78</b>	<b>(30,702.35)</b>
Net Cash flow from all activities (a-b+c)		(373,123,885.91)	30,945,637.37
Cash & its Equivalent as at 1/1/2020		372,816,668.18	341,871,030.81
<b>Closing cash/Cash Equivalent 31/12/2021</b>		<b>(307,217.73)</b>	<b>372,816,668.18</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## BURUTU LOCAL GOVERNMENT, BURUTU

### STATEMENT OF CHANGE IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

S/N	CLASSIFICATION	NOTES	RESERVES (₦)	ACCUMULATED SURPLUS/ DEFICITS (₦)	TOTAL (₦)
1	Balance as at 31st Jan, 2021		2,455,743,424.85	912,190,220.68	3,367,933,645.53
2	Dec. FAAC received in Jan. 2021			124,311,372.17	124,311,372.17
3	Depreciation not charged			(381,764,874.88)	(381,764,874.88)
4	Surplus/Deficit for the period			(46,136,722.72)	(46,136,722.72)
	<b>Balance as at 31st December, 2020</b>		<b>2,455,743,424.85</b>	<b>608,599,995.25</b>	<b>3,064,343,420.10</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ETHIOPE EAST LOCAL GOVERNMENT

P.M.B. 1, ISIKOLO  
DELTA STATE, NIGERIA.

Email: [info@ethiopeeastlga.dl.gov.ng](mailto:info@ethiopeeastlga.dl.gov.ng) Website: [ethiopeeastlga.dl.gov.ng](http://ethiopeeastlga.dl.gov.ng)

No. A. 196/T

Our Ref:.....

22<sup>ND</sup> June, 2022.

Your Ref:.....

Date:.....

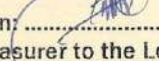
### ANNUAL FINANCIAL STATEMENT STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER 2021

#### STATEMENT NO. 1

#### RESPONSIBILITY FOR FINANCIAL STATEMENTS

This Financial Statements have been prepared by the Treasurer, Ethiope East Local Government Council in accordance with the provisions of the Finance (Control and Management) Act, 1958. The statements complied with the provisions of the International Public Sector Accounting Standards (IPSAS) ACCRUAL BASIS.

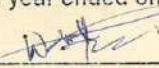
The Treasurer is responsible for establishing a system of Internal Control designed to provide reasonable assurance that the transactions recorded are as stipulated and properly recorded for the use of all public financial resources by the Local Government Council. To the best of my knowledge, the system of Internal Control has been operated adequately throughout the reporting period.


Sign:   
Treasurer to the Local Government

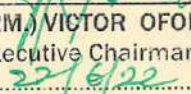
Date: 22/6/2022

We accept responsibility for the integrity of this Financial Statement, the information they contain and their compliance with finance (Control and Management) Act as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Ethiope East Local Government Council, Isiokolo as at December, 2021 and its operation for the year ended on that date.

  
MR. A. I. URHOBGHARA  
Ag. Head of Personnel Management  
Date: .....

  
MR. OMOSIGHO GODWIN  
Treasurer to the Local Government  
Date: 22/6/2022

  
HON. (PHARM.) VICTOR OFOBRUKETA  
Executive Chairman  
Date: 22/6/22



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ETHIOPE EAST LOCAL GOVERNMENT, ISIOKOLO

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE ENDED 31<sup>ST</sup> DECEMBER 2021

PARTICULARS	NOTES	2021 ACTUAL	Final Budget 2021	Variance on Final Budget
		A	B	C (A-B)
<b><u>REVENUE</u></b>		₦	₦	₦
STATUTORY ALLOCATON	2	1,312,609,251.33	1,399,430,575.01	(86,821,323.68)
VAT ALLOCATION	2	786,102,944.69	850,500,000.00	(64,397,055.31)
10% STATE ALLOCATION	2	363,654,707.42	210,000,000.00	115,882,715.55
INDEPENDENT REVENUE	1	94,912,545.93	113,421,000.00	(97,637,424.38)
<b>TOTAL REVENUE</b>		<b>2,557,279,449.37</b>	<b>2,573,351,575.01</b>	<b>(132,973,087.82)</b>
<b><u>EXPENDITURE</u></b>				
SALARIES AND WAGES	4b	1,567,972,509.40	902,169,761.98	665,802,747.42
SOCIAL BENEFITS	4c	334,801,410.10	231,324,164.27	103,477,245.83
CONSOLIDATED REVENUE FUND CHARGES	4a	340,301,782.80	0.00	340,301,782.80
OVERHEAD	4d	178,924,107.36	359,901,465.00	(180,977,357.64)
DEPRECIATION	7	24,278,611.65	0.00	24,278,611.65
BAD DEBT		110,228,300.00	0.00	110,228,300.00
<b>TOTAL EXPENDITURE</b>		<b>2,556,506,722.11</b>	<b>1,493,395,391.25</b>	<b>1,063,111,330.86</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>772,727.26</b>	<b>1,079,956,183.76</b>	<b>(1,116,955,448.37)</b>





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ETHIOPE EAST LOCAL GOVERNMENT, ISIOKOLO

### STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER 2021

DESCRIPTION	Notes	2021	2020
		₦	₦
<b><u>ASSETS</u></b>			
<b><u>Current Assets</u></b>			
Cash and Cash Equivalents	7	76,127,158.64	63,312,006.61
Prepayment(Advances)	9	31,658,035.40	179,495,914.05
Receivable( December releases)	3	192,527,175.46	0.00
<b>TOTAL CURRENT ASSETS</b>		<b>300,312,369.50</b>	<b>0.00</b>
<b>NON-CURRENT ASSET</b>			
Investments	8	5,829,795.55	5,829,795.55
Property, Plant and Equipment	6	1,414,255,882.05	1,403,033,696.70
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,420,084,877.60</b>	<b>1,408,863,489.25</b>
<b>TOTAL ASSETS</b>	<b>A</b>	<b>1,720,397,247.10</b>	<b>1,651,671,409.91</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Unremitted Deductions	10	121,947,821.81	176,550,595.19
Payables	5	127,481,903.85	127,480,905.85
<b>TOTAL CURRENT LIABILITIES</b>		<b>249,429,725.66</b>	<b>304,031501.04</b>
<b>NON-CURRENT LIABILITIES</b>		<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>B</b>	<b>249,429,725.66</b>	<b>304,031501.04</b>
<b>NET ASSETS</b>	<b>A-B</b>	<b>1,470,967,521.44</b>	<b><u>1,374,639,908.87</u></b>
<b>NET ASSETS/EQUITY</b>			
Reserve	11	1,277,683,848.45	1,376,096858.35
Accumulated Surplus	12	193,283,672.99	28,590,158.89
		<b><u>1,470,967,521.44</u></b>	<b><u>1,374,073,738.97</u></b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ETHIOPE EAST LOCAL GOVERNMENT, ISIOKOLO

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

DESCRIPTION	NOTES	2021 (₦)	2020 (₦)
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
<b><u>INFLOWS:</u></b>			
STATUTORY ALLOCATON	2	1,280,783,763.89	1,376,116,917.76
VAT ALLOCATION	2	776,506,891.48	550,387,915.08
10% STATE ALLOCATION	2	363,654,707.42	566,189,821.01
INDEPENDENT REVENUE	1	94,912,545.93	9,139,900.00
<b>TOTAL INFLOWS FROM OPERATING ACTIVITIES</b>		<b>2,515,857,908.72</b>	<b>2,501,834,553.85</b>
<b><u>OUTFLOWS</u></b>			
PERSONNEL EMMOLUMENT	4b	1,567,972,509.40	1,949,733,557.44
OVERHEAD	4d	178,924,107.36	153,991,719.05
SOCIAL BENEFIT	4c	334,801,410.10	405,232,746.43
CONSOLIDATED REVENUE FUND CHARGES	4c	340,301,782.80	
PREPAYMENT NET( ADVANCES)	9	(37,339,567.00)	1,235,190.00
<b>TOTAL OUTFLOWS FROM OPERATING ACTIVITIES</b>		<b>2,384,660,242.66</b>	<b>2,510,193,212.92</b>
NET CASH INFLOW/(OUTFLOWS) FROM OPERATING ACTIVITIES	A	131,197,666.06	(8,358,659.07)
CASHFLOW FROM INVESTING ACTIVITIES:	6	0.00	0.00
NET CASH INFLOW/(OUTFLOWS) FROM INVESTING ACTIVITIES	B	35,500,000.00	0.00
CASHFLOW FROM FINANCING ACTIVITIES:			
DEDUCTIONS RECEIVED	11	298 696 137.3	2,453,018.05
DEDUCTIONS REMITTED		( 273,352,281.02)	(1,635,358.70)
NET CASH INFLOW/(OUTFLOWS) FROM FINANCING ACTIVITIES	C	25,343,856.28	817,659.35)
NET CASHFLOW FROM ALL ACTIVITIES	A+B+C	156,577,022.34	(7,540,999.72)
CASH AND CASH EQUIVALENT B/F		63,312,006.61	70,853,006.33
CASH AND CASH EQUIVALENT C/F		<b>76,127,158.64</b>	<b>63,312,006.61</b>
<b>PRIOR YEAR ADJUSTMENT</b>			<b>(143,755,870.31)</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ETHIOPE EAST LOCAL GOVERNMENT, ISIOKOLO

### STATEMENT OF CHANGES IN NET ASSETS/ EQUITY FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

Description	Reserve	Accumulated Surplus/(Deficit)	TOTAL
	₦	₦	₦
<b>Balance as at 1<sup>st</sup> January 2021</b>	<b>1,376,096,858.35</b>	<b>28,590,158.89</b>	<b>1,404,687,017.24</b>
<b>December, 2020 Allocation received in January, 2021</b>	<b>0.00</b>	151,105,634.81	151,105,634.81
<b>Prior year adjustments</b>	(98,413,009.90)	12,815,152.03.	(85,597,857.87)
<b>Restated Balance</b>	<b>1,277,683,848.45</b>	<b>192,510,945.73</b>	<b>1,470,194,794.18</b>
<b>Surplus/ Deficit for the year</b>	<b>0.00</b>	772,727.26	772,727.26
<b>Balance as at 31<sup>st</sup> December 2021.</b>	<b>1,277,683,848.45</b>	<b>193,283,672.99</b>	<b>1,470,967,521.44</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ETHIOPE WEST LOCAL GOVERNMENT COUNCIL P.M.B. 1 OGHARA TOWN, OGHARA - DELTA STATE

79

Our Ref: .....

Your Ref: .....

### STATEMENT NO. 1

Date: .....

Date: .....

#### RESPONSIBILITY FOR GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31- December – 2021

This Financial Statement has been prepared by the Treasurer, ETHIOPE WEST Local Government Council in accordance with the provisions of the Finance (Control and Management) Act, 1958 as amended. They were prepared in accordance with and fully comply with the International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting.

The Treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge, this system of internal controls has operated adequately throughout the reporting period.

Signed: 

Rev (Mrs) Eboka Maureen C  
Treasurer to the Local Government

We accept responsibility for the integrity of this financial statement, the information they contain and their compliance with

- The Finance (Control and Management) Act ( as amended)
- International Public Sector Accounting Standards (IPSAS) Accrual basis of Accounting.

In our opinion, these financial statements fairly reflect the financial position of the ETHIOPE WEST Local Government Council, Oghara as at 31<sup>st</sup> December, 2021 and its operation for the year ended on that date.

Sgd: 

Rev (Mrs) Eboka Maureen C  
Treasurer to the Local Government  
Date: 15/03/2022

Sgd: 

Hon (Pastor) Nelson Oghenedoro Owoso  
Executive Chairman  
Date: 15/03/2022



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ETHIOPE WEST LOCAL GOVERNMENT, OGHARA

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2021

2020 ACTUAL ₦	PARTICULARS	NOTE	2021 ACTUAL ₦	2021 BUDGET ₦	VERIANCE ₦
1,217,410,852.16	Statutory Allocation	5.0.1a	1,345,295,208.66	2,660,694,493.11	(1,347,836,699.24)
553,268,231.60	VAT Allocation	5.0.1a	790,154,292.89	843,546,726.59	(63,047,397.00)
674,180,724.96	10% State Allocation	5.0.1a	247,896,774.25	108,378,594.42	139,518,174.83
<b>2,444,859,808.72</b>	<b>Sub Total</b>		<b>2,383,346,275.80</b>		<b>2,350,705,813.88</b>
25,514,344.04	Independent Revenue	5.0.1b	35,805,333.63	43,650,000.00	(7,395,803.94)
<b>2,470,374,152.76</b>	<b>Total Revenue</b>		<b>2,419,151,609.43</b>	<b>3,656,269,814.12</b>	<b>(1,269,309,804.18)</b>
	<b>EXPENDITURE</b>				
1,574,114,454.38	Salaries/Wages	5.0.1c	1,639,704,552.96	1,939,756,042.56	300,051,489.60
409,828,095.54	Overhead	5.0.1d	87,946,090.89	529,870,000.00	436,879,372.06
309,617,297.63	Consolidated Revenue Charges	5.0.1e	233,411,139.19	568,074,133.12	334,662,993.93
65,362,337.04	Depreciation	5.0.1d	78,369,827.82		(78,369,827.82)
413,440,304.50	Social Benefit	5.0.1g	410,994,654.36	376,242,418.64	(34,752,235.72)
<b>2,772,362,489.09</b>	<b>Total Expenditure</b>		<b>2,450,426,265.22</b>	<b>3,413,942,594.32</b>	<b>958,471,792.05</b>
<b>(301,988,336.33)</b>	<b>Net Surplus/Deficit</b>		<b>(31,274,655.79)</b>		



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ETHIOPE WEST LOCAL GOVERNMENT, OGHARA

### STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2021

PARTICULARS	NOTES	2021 (₦)	2020 (₦)
<b>ASSETS</b>			
Current Assets			
Cash and Cash equivalent	5.0.2c	1,332,368.16	118,744,502.22
Prepayment	5.0.2a	58,971,256.76	90,422,590.69
Account receivable		195,775,451.17	
Inventories	5.0.3a	2,005,100.00	2,005,100.00
Total Current Assets		258,084,176.09	211,172,192.91
Investment	5.0.3b	2,689,531.47	2,689,531.47
Property, Plant and Equipment	5.0.3c	2,064,704,934.25	2,133,055,963.33
Total Asset	A	2,325,478,641.81	2,346,917,687.71
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Unremitted deductions	5.0.2b	24,706,496.06	307,697,460.82
Loan			
Accrued expenses	5.0.3d	208,799,245.46	203,006,706.68
Total Current Liabilities	B	233,505,741.52	510,704,167.50
<b>Net Assets</b>	<b>A-B</b>	<b>2,091,972,900.29</b>	<b>1,836,213,520.21</b>
<b>RESERVE</b>			
General Reserve	5.0.4a	1,116,004,384.20	1,054,486,921.25
Revaluation Reserve	5.0.4a	987,428,946.70	987,428,946.70
Accumulated surplus/(Deficit)		(11,460,430.61)	(205,702,347.74)
<b>Net Assets/Equity</b>		<b>2,091,972,900.29</b>	<b>1,836,213,520.21</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ETHIOPE WEST LOCAL GOVERNMENT, OGHARA

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

PARTICULARS	NOTES	2021 ACTUAL ₦	2020 ₦
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>INFLOWS:</b>			
Revenue Allocation	5.0.1a	1,312,857,793.87	1,217,410,852.16
Value Added Tax	5.0.1a	780,499,329.59	553,268,231.60
10% State Allocation	5.0.1a	247,896,774.25	674,180,724.96
Independent Allocation	5.0.1b	35,805,333.63	25,514,344.04
<b>Total inflow from operating activities</b>		<b>2,377,059,231.34</b>	<b>2,470,374,152.76</b>
<b>OUTFLOW</b>			
Personnel Cost	5.0.1c	1,639,704,552.96	1,574,114,454.38
Overhead Cost	5.0.1d	87,198,089.16	351,826,702.31
Consolidated Revenue Fund charges	5.0.1e	235,497,139.15	309,617,297.63
Social Benefit	5.0.1h	410,994,654.36	413,440,304.50
Advances	5.0.2a	(36,495,870.98)	(203,055,215.00)
<b>Total out flow from operating activities</b>		<b>2,336,898,564.65</b>	<b>2,445,943,543.82</b>
<b>Net Cash Inflow from operative activities</b>	<b>A</b>	<b>40,160,666.69</b>	<b>24,430,608.94</b>
<b>CASH FLOW FORM INVESTING ACTIVITIES</b>			
Purchase of PPE (Capital Projects)		(15,645,925.00)	0.00
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>B</b>	<b>(15,645,925.00)</b>	<b>0.00</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deductions received	5.0.2b	842,053,391.92	251,314,548.76
Deductions remitted	5.0.2b	(840,294,201.99)	(235,645,862.48)
<b>Net cash inflow from financing activities</b>	<b>C</b>	<b>1,759,189.93</b>	<b>15,668,686.28</b>
<b>Net cash flow from all activities</b>	<b>A+B+C</b>	<b>26,273,931.63</b>	<b>40,099,295.22</b>
			<b>78,645,207.00</b>
<b>Cash and It's Equivalent (1/1/2021)</b>			<b>118,744,502.22</b>
Prior Year Adjustment	5.0.3e		(143,686,065.68)
New Opening Cash and its equivalent (1/1/2021)		<b>(24,941,563.46)</b>	
<b>Cash and its equivalent (31/12/2021)</b>	<b>5.0.2c</b>	<b>1,332,368.16</b>	<b>(24,941,563.46)</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ETHIOPE WEST LOCAL GOVERNMENT, OGHARA

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

DESCRIPTION	GENERAL RESERVE (₦)	REVALUATION RESERVE (₦)	ACCUMULATED SURPLUS/ (DEFICIT) (₦)	TOTAL (₦)
Balance Brought Forward	1,054,486,921.25	987,428,946.70	(205,702,347.74)	1,836,213,520.21
Correction of prior year error			215,519,565.52	215,519,565.52
December, 2020 Allocation received in January, 2021			153,683,073.08	153,683,073.08
Advances/Deposits written off within the year	61,517,462.95			61,517,462.95
Restated balance	1,116,004,384.20	987,428,946.70	163,500,290.86	2,266,933,621.76
Prior year Adjustment in Cash/Bank Balances			(143,686,065.68)	(143,686,065.68)
Net Surplus/ (Deficit) for the period			(31,274,655.79)	(31,274,655.79)
Balance Carried Forward	1,116,004,384.20	987,428,945.70	(11,460,430.61)	2,091,972,900.29





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## IKA NORTH-EAST LOCAL GOVERNMENT

P.M.B 1, Owa-Oyibu, Delta State, Nigeria

Our Ref.....INLG/1430/T2 Your Ref..... Date 28<sup>th</sup> March, 2022

### RESPONSIBILITY FOR FINANCIAL STATEMENT

The general purpose Annual Financial Statement have been prepared by the Treasurer of Ika North East Local Government Council in accordance with the International Public Sector Accounting Standard (IPSAS).

The Treasurer to the Local Government is responsible for establishing and maintaining adequate system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and covers the use of all public financial resources by the Local Government Council, to the best of the Treasurer's knowledge, this system of internal control has operated adequately throughout the period.

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the International Public Sector Standard.

This Financial Statement fairly reflects the position of Ika North East Local Government Council as at 31<sup>st</sup> December, 2021 and its operations for the year ended on the date.

Bakwuye M.A

Treasurer

Date 28/3/2022

F.C Obianke

Head of Personnel Mgt

Date 28.03.2022

HON. (BARR.) EBONKA VICTOR

Executive chairman

Date 28/3/2022



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## IKA NORTH EAST LOCAL GOVERNMENT, OWA -OYIBU

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (₦)	REVENUE	Notes	Actual 2021 (₦)	Final Budget 2021 (₦)	Variance on Final Budget (₦)
1,435,560,784.68	Statutory Allocation	1	1,429,366,935.67	2,219,072,200.99	(789,705,265.32)
532,761,406.59	VAT Allocation	2	761,310,152.94	611,254,275.38	150,055,877.56
141,319,386.93	State Allocation	3	85,717,637.77	329,443,971.84	(243,726,334.07)
37,708,200.00	Non-Tax Revenue	4	50,397,077.00	54,052,300.00	(3,655,223.00)
-	Other Revenue	5	77,030,720.40	22,000,000.00	55,030,720.40
<b>2,147,349,778.20</b>	<b>Total Receipt (a)</b>		<b>2,403,822,523.78</b>	<b>3,235,822,748.21</b>	<b>(832,000,224.43)</b>
	<b>EXPENDITURE</b>				
1,588,935,650.77	Salaries & Wages	6	1,450,664,512.96	1,942,465,826.20	(491,801,313.24)
351,570,909.31	Social Benefits	7	349,434,826.59	0.00	349,434,826.59
320,857,272.78	Overhead Cost	8	423,177,001.95	419,828,000.00	3,349,001.95
16,202,981.10	Depreciation	12	16,202,981.10	0.00	16,202,981.10
<b>2,277,566,813.96</b>	<b>Total Expenditure (b)</b>		<b>2,239,479,322.60</b>	<b>2,362,293,826.20</b>	<b>(122,814,503.60)</b>
<b>(130,217,035.76)</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>164,343,201.18</b>	<b>873,528,922.01</b>	<b>(709,185,720.83)</b>
	Gain/ Loss on Sale of Asset				
<b>0.00</b>	<b>Total Non- Operating Revenue (Expenses) (d)</b>		<b>0.00</b>	<b>0.00</b>	
<b>(130,217,035.76)</b>	<b>Surplus/(deficit) from Ordinary Activities e=(c+d)</b>		<b>164,343,201.18</b>	<b>873,528,922.01</b>	<b>(709,185,720.83)</b>
<b>(130,217,035.76)</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>164,343,201.18</b>	<b>873,528,922.01</b>	<b>(709,185,720.83)</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## IKA NORTH EAST LOCAL GOVERNMENT, OWA -OYIBU

### STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

	NOTES	2021	2020
		(₦)	(₦)
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	10	8,464,047.06	195,711,690.64
Receivables	15	200,203,075.10	0.00
Prepayments	9	182,610,360.00	102,959,372.25
<b>Total Current Assets</b>	<b>A</b>	<b>391,277,482.16</b>	<b>298,671,062.89</b>
<b>Non-current assets</b>			
Investments	11	17,724,718.52	17,724,718.52
Property, Plant & Equipment	12	1,298,849,682.75	1,276,372,663.85
<b>Total Non-current assets</b>		<b>1,316,574,401.27</b>	<b>1,294,097,382.37</b>
<b>Total Assets</b>	<b>B</b>	<b>1,707,851,883.43</b>	<b>1,592,768,445.26</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
<b>Deposits</b>		0.00	12,677,473.97
Unremitted Deductions	13	48,525,115.41	42,260,428.89
Payables by Nature: (Accrued Expenses)	14	14,802,935.74	23,641,594.40
Short Term Loans & Debts		0.00	0.00
<b>Total Current Liabilities</b>		<b>63,328,051.15</b>	<b>78,579,497.26</b>
<b>Non-Current Liabilities</b>			
<b>Total Non-Current Liabilities</b>	<b>E</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities:</b>		<b>63,328,051.15</b>	<b>78,579,497.26</b>
<b>Net Assets:</b>		<b>1,644,523,832.28</b>	<b>1,514,188,948.00</b>
<b>NET ASSETS/EQUITY</b>			
Reserves		1,229,823,021.60	1,232,090,612.40
Accumulated surpluses/(deficits)		414,700,810.68	282,098,335.60
<b>Total Net Assets/Equity</b>		<b>1,644,523,832.28</b>	<b>1,514,188,948.00</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## IKA NORTH EAST LOCAL GOVERNMENT, OWA -OYIBU

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	NOTES	2021	2020
		ACTUAL	ACTUAL
<b>Inflows</b>		₦	₦
Statutory Allocation	1	1,394,599,299.43	1,435,560,784.68
VAT Allocation	2	752,074,596.18	532,761,406.59
State Allocation	3	85,717,637.77	141,319,386.93
Non-Tax Revenue	4	50,397,077.00	37,708,200.00
Other Revenue	5	77,030,720.40	
<b>Total Inflow from Operating Activities (A)</b>		<b>2,359,819,330.78</b>	<b>2,147,349,778.20</b>
<b>Outflows</b>			
Wages and Salaries	6	1,450,664,512.96	1,588,935,650.77
Social Benefits	7	349,434,826.59	351,570,909.31
Overhead Cost	8	432,015,660.61	315,487,822.58
Prepayment	9	88,331,366.00	(5,397,200.00)
<b>Total Outflow from Operating Activities (B)</b>		<b>2,320,446,366.16</b>	<b>2,250,597,182.66</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>39,372,964.62</b>	<b>(103,247,404.46)</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>			
Proceeds from sale of Assets PPE			
Purchase/ Construction of PPE	12	38,680,000.00	0.00
<b>Net Cash Flow from Investing Activities</b>		<b>(38,680,000.00)</b>	<b>0.00</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>			
Deposits Received		0.00	0.00
Deposits Refunded		0.00	0.00
Loan Repayment		0.00	0.00
<b>Net Cash Flow from Financing Activities</b>		<b>0.00</b>	<b>0.00</b>
<b>Net Cash Flow from all Activities</b>		<b>692,964.62</b>	<b>(103,247,404.46)</b>
Opening Cash & Its Equivalent as at 1/1/2021	16	7,771,082.44	298,959,095.10
<b>Cash &amp; Its Equivalent as at 31/12/2021</b>	10	<b>8,464,047.06</b>	<b>195,711,690.64</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## IKA NORTH EAST LOCAL GOVERNMENT, OWA -OYIBU

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

DESCRIPTION	NOTE	RESERVES ₦	ACCUMULATED SURPLUSES/ (DEFICITS) ₦	TOTAL ₦
Balance As At 1st January, 2021		1,232,090,612.40	282,098,335.60	<b>1,514,188,948.00</b>
December 2020 Allocation received in January 2021			156,199,882.10	<b>156,199,882.10</b>
Prior Year Adjustment (Advances and Deposits)		(2,267,590.80)		<b>(2,267,590.80)</b>
Prior Year Adjustment (Cash & Its Equivalent)	16		(187,940,608.20)	<b>(187,940,608.20)</b>
<b>Total</b>		<b>1,229,823,021.60</b>	<b>250,357,609.50</b>	<b>1,480,180,631.10</b>
<b>Net Surplus/ (Deficit) for the Period</b>			164,343,201.18	<b>164,343,201.18</b>
<b>Balance As At 31 December 2021</b>		<b>1,229,823,021.60</b>	<b>414,700,810.68</b>	<b>1,644,523,832.28</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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TELEGRAMS:



TELEPHONE:  
055/25544

## IKA SOUTH LOCAL GOVERNMENT (SECRETARIAT)

P.M.B 2021, TEL: 055 - 25544, AGBOR,  
DELTA STATE, NIGERIA

YOUR REF: \_\_\_\_\_

OUR REF: \_\_\_\_\_

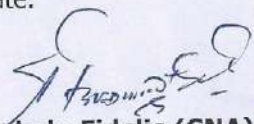
### RESPONSIBILITY FOR FINANCIAL STATEMENT.

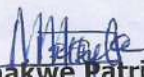
The general purpose annual financial statements have been prepared by the Treasurer of Ika South Local Government Council in accordance with the International Public Sector Accounting Standard (IPSAS).

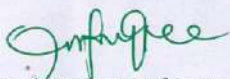
The Treasurer to the Local Government is responsible for establishing and maintaining adequate system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and covers the use of all public financial resources by the Local Government Council, to the best of the Treasurer's knowledge, this system of internal control has operated adequately throughout the period.

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the international Public Sector Accounting Standard.

The financial statement fairly reflects the position of Ika South Local Government Council as at 31<sup>st</sup> December, 2021 and its operations for the year ended on the date.

  
**Ogbolu Fidelis (CNA)**  
Treasurer  
Date: 28<sup>th</sup>, March, 2022

  
**Mmakwe Patricia O**  
Head of Personnel Management  
Date: 28/03/22

  
**Hon Sunday Tatabuzogwu**  
Executive Chairman  
Date: 30/3/22



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## IKA SOUTH LOCAL GOVERNMENT, AGBOR

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACTUAL 2020 (₦)	REVENUE	NOTE	ACTUAL 2021 (₦)	FINAL BUDGET 2021 (₦)	VARIANCE ON FINAL BUDGET 2021 (₦)
1,351,619,539.36	Statutory Allocation	1	1,343,233,108.95	1,871,125,000.00	(527,891,891.05)
511,094,225.45	Share of VAT Allocation	2	730,867,016.83	600,000,000.00	130,867,016.83
149,330,973.91	10% State Allocation	3	83,782,629.01	67,000,000.00	16,782,629.01
22,534,050.00	Non -Tax Revenue	5	26,969,841.73	89,325,000.00	(62,355,158.27)
143,913.60	Investment Income	4	503,697.50	2,000,000.00	(1,496,302.50)
4,069,710.90	Other Revenue	6	78,829,613.48	53,000,000.00	25,829,613.48
<b>2,038,792,413.22</b>	<b>Total Revenue</b>		<b>2,264,185,907.50</b>	<b>2,682,450,000.00</b>	<b>(418,264,092.50)</b>
	<b>EXPENDITURE</b>				
1,591,772,875.56	Salaries & Wages	7	1,436,519,548.63	1,848,850,000.00	(412,330,451.37)
361,269,048.76	Social Contributions	8	346,555,642.16	370,000,000.00	(23,444,357.84)
134,435,619.56	Overhead Cost	9	263,085,474.37	314,000,000.00	(50,914,525.63)
30,552,939.90	Depreciation	Appendix "C"	26,127,939.90		26,127,939.90
	Bad Debts	16	5,352,330.00		5,352,330.00
<b>2,118,030,483.78</b>	<b>Total Expenditure</b>		<b>2,077,640,935.06</b>	<b>2,532,850,000.00</b>	<b>(455,209,064.94)</b>
<b>(79,238,070.56)</b>	Surplus (Deficit)from Operating Activities For the Period		<b>186,544,972.44</b>	<b>149,600,000.00</b>	<b>36,944,972.44</b>
	Gain/Loss on Disposal of Asset		(17,400,000.00)		(17,400,000.00)
	Surplus from Ordinary Activities		-		-
<b>(79,238,070.56)</b>	Net Surplus /Deficit for the period		<b>169,144,972.44</b>	<b>149,600,000.00</b>	<b>19,544,972.44</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## IKA SOUTH LOCAL GOVERNMENT, AGBOR

### STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

ASSETS	NOTES	2021 ACTUAL (₦)	2020 ACTUAL (₦)
Cash and its Equivalent	11	22,107,372.17	5,082,914.55
Prepayments	10	37,708,000.00	40,571,930.00
Receivable	18	189,665,719.28	
Inventories	17	3,068,725.00	3,068,725.00
<b>TOTAL CURRENT ASSET</b>		<b>252,549,816.45</b>	<b>48,723,569.55</b>
<b>NON CURRENT ASSET</b>			
Long term loans			
Investment	12	5,751,779.41	5,751,779.41
Property, Plant & Equipment	13	3,704,515,230.00	3,680,180,479.90
<b>Total Non-Current Assets</b>		<b>3,710,267,009.41</b>	<b>3,685,932,259.31</b>
<b>TOTAL ASSETS</b>		<b>3,962,816,825.86</b>	<b>3,734,655,828.86</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deposits (Unremitted Deductions)	14	0.00	78,829,613.48
<b>PAYABLES</b>	15	129,745,402.30	142,354,539.30
Short term loan			
<b>TOTAL LIABILITIES</b>		<b>129,745,402.30</b>	<b>221,184,152.78</b>
<b>NET ASSETS</b>		<b>3,833,071,423.56</b>	<b>3,513,471,676.08</b>
Reserves		2,777,121,296.85	2,774,448,396.85
Accumulated Surpluses		1,055,950,126.71	739,023,279.23
<b>TOTAL NET ASSET/EQUITY</b>		<b>3,833,071,423.56</b>	<b>3,513,471,676.08</b>





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## IKA SOUTH LOCAL GOVERNMENT, AGBOR

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

DESCRIPTION	NOTES	2021 ₦	2020 ₦
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>INFLOWS</b>			
Statutory Allocation	1	1,260,141,685.38	1,398,341,881.69
Share of VAT Allocation	2	772,074,596.16	511,094,225.45
10% State Allocation	3	83,782,629.01	149,330,973.91
Non-Tax Revenue	5	26,969,841.73	22,534,050.00
Investment Income	4	503,697.50	143,913.60
Other Revenue			4,069,710.90
<b>Total Inflow from Operating Activities</b>		<b>2,143,472,449.78</b>	<b>2,085,514,755.55</b>
<b>OUTFLOWS</b>			
Wages and Salaries	7	1,439,919,548.63	1,606,549,076.73
Social Contributions	8	346,555,642.16	361,269,048.76
Overhead Cost	9	272,294,611.37	151,232,175.31
Prepayments	10	(184,500.00)	(36,974,200.00)
<b>Total Outflows</b>		<b>2,058,585,302.16</b>	<b>2,082,076,100.80</b>
Net Cash Flow from Operating Activities		<b>84,887,147.62</b>	<b>3,438,654.75</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from Sale of Assets			-
Purchase of PPE (Capital)	13	(67,862,690.00)	
Net Cash Flow from Investment Activities		(67,862,690.00)	
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	14	244,589,984.77	250,062,019.70
Deposits Refunded	14	(244,589,984.77)	(250,062,019.70)
Net Cash Flow Financing Activities		-	-
Net Cash Flow from All Activities		<b>17,024,457.62</b>	<b>3,438,654.75</b>
Opening Cash & Cash Equivalents as at 1/1/2021		<b>5,082,914.55</b>	1,644,259.80
<b>Cash &amp; Cash Equivalents as at 31/12/2021</b>	11	<b>22,107,372.17</b>	<b>5,082,914.55</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## IKA SOUTH LOCAL GOVERNMENT, AGBOR

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

CLASSIFICATION	NOTES	RESERVES ₦	ACCUMULATED SURPLUS/DEFICIT ₦	TOTAL ₦
BALANCE AS AT 1ST JAN 2021		2,774,448,396.85	739,023,279.23	3,513,471,676.08
<b>PRIOR YEAR ADJUSTMENT:</b>				-
Dec 2020 FAAC received in 2021 but not recognised in 2020	19		147,781,875.04	147,781,875.04
Negative advances w/off (waiver)	10	5,484,400.00		5,484,400.00
Correction of error of overcast of 2020 closing balance on Advances Account	10	(2,811,500.00)		(2,811,500.00)
<b>RESTATED BALANCE</b>		<b>2,777,121,296.85</b>	<b>886,805,154.27</b>	<b>3,663,926,451.12</b>
NET SURPLUS/DEFICIT FOR THE PERIOD			169,144,972.44	169,144,972.44
<b>TOTAL</b>		<b>2,777,121,296.85</b>	<b>1,055,950,126.71</b>	<b>3,833,071,423.56</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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1



DELTA STATE

## ISOKO NORTH LOCAL GOVERNMENT

Tel.: 07038456299, 08059169311, 08127151756

E-mail: [admin@isokonorthlgc.org](mailto:admin@isokonorthlgc.org), [www.isokonorthlgc.org](http://www.isokonorthlgc.org).

P.M.B. 1, OZORO

DELTA STATE OF NIGERIA

Our Ref: INLG-526/11/195

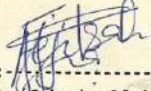
Date:

Your Ref:

STATEMENT NO. 1  
RESPONSIBILITY FOR FINANCIAL STATEMENTS

This Financial Statements has been prepared by the Treasurer, Isoko North Local Government Council in accordance with the provisions of the finance (Control and Management ) Act, 1958 as Amended. They were prepared in accordance with, and Fully with The International Public Sector Accounting Standard (IPSAS) Accrual Basis of Accounting.

The Tresurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded are within Statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge, this system of internal controls has operated adequately through out the reporting period.

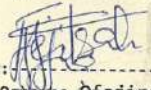
Sign:   
Mrs. Ogbogbo Ofejiro Elo. CNA  
Treasurer to the Local Government.

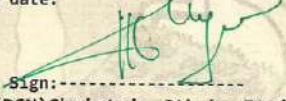
Date: 28-03-22

We accept responsibility for the integrity of this financial statement, the information they contain and their compliance with:

- (i) The finance (control and Management) Act as Amended.
- (ii) International Public Sector Accounting Standards (IPSAS) basis of Accounting (Accrual) and General accepted Accounting.

In our opinion, these Financial Statements fairly reflect the the finacial position of the ISOKO NORTH LOCAL GOVERNMENT COUNCIL, OZORO as at 31st December 2021 and it's operation for the year ended on that date.

Sign:   
Mrs. Ogbogbo Ofejiro Elo. CNA  
Treasurer to the Local Government .

Sign:   
Hon. (DCN) Christain Othuke Itaire  
Executive Chairman

Date: 28-03-22

Date: 28/03/22



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ISOKO NORTH LOCAL GOVERNMENT, OZORO

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31ST DECEMBER, 2021

2020 ACTUAL (₦)	CLASSIFICATION	NOTES	2021 ACTUAL (₦)	BUDGET 2021 (₦)	VARIANCE (₦)
	<b>REVENUE</b>				
1,260,815,879.27	Statutory Allocation	2	1,272,075,124.44	1,783,253,825.54	511,178,701.10
492,126,312.38	VAT Allocation		704,154,339.68	254,102,181.34	(450,052,158.34)
69,337,529.66	10% State Allocation		59,481,600.00	391,434,567.87	331,952,967.87
14,215,927.81	Non-Tan Revenue	1	34,166,509.13	27,240,000.00	(6,926,509.13)
	Miscellaneous Revenue		168,450,821.22	-	(168,450,821.22)
<b>1,836,495,649.12</b>	<b>TOTAL REVENUE</b>		<b>2,238,328,394.47</b>	<b>2,456,030,574.75</b>	<b>217,702,180.28</b>
	<b>EXPENDITURE</b>				
1,602,777,808.69	Salaries and Wages	3	1,283,065,242.86	1,704,308,935.30	421,243,692.44
293,219,122.17	Social Benefits	4	296,198,601.94	-	(296,198,601.94)
130,439,253.71	Overhead Costs	5	335,841,419.56	391,081,731.83	55,240,312.27
	Financial Costs			0.00	
	Bad Debts		84,316,399.60	0.00	(84,316,399.60)
	Purchase/Construction of Assets (Capital)	6			
31,341,340.95	Depreciation		24,833,963.33	0.00	(24,833,963.33)
<b>2,057,777,525.52</b>	<b>TOTAL EXPENDITURE</b>		<b>2,024,255,627.29</b>	<b>2,095,390,667.13</b>	<b>71,135,039.84</b>
<b>(221,281,876.40)</b>	Surplus/Deficit from operating activities for the period		<b>214,072,767.18</b>	360,639,907.62	146,567,140.44
	Transfer of Sale of Assets				
	Gain/Loss on Sale of Assets				
	Gain/Loss on Sale of Assets transfer				
	Total Non-Operating Expenses				
<b>(221,281,876.40)</b>	<b>Surplus/Deficit for the period</b>		<b>214,072,767.18</b>		<b>(214,072,767.18)</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ISOKO NORTH LOCAL GOVERNMENT, OZORO

### STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2021

ASSETS	NOTES	2021 ACTUAL (₦)	2020 ACTUAL (₦)
<b><u>CURRENT ASSETS</u></b>			
Cash and its Equivalent	7	3,126,568.35	158,512,598.42
Prepayments	9	213,737,091.50	250,938,541.10
Receivable		179,997,243.57	
Inventories	12	700,000.00	400,000.00
<b>TOTAL CURRENT ASSETS</b>		<b>397,560,903.42</b>	<b>409,851,139.52</b>
<b><u>NON CURRENT ASSETS</u></b>			
Long term Loans			
Investments	8	13,981,775.76	13,981,775.76
Property Plants & Equipment (PPE)	13	1,148,057,630.20	1,165,644,808.85
<b>TOTAL NON CURRENT ASSETS</b>		<b>1,162,039,405.96</b>	<b>1,179,626,584.61</b>
<b>TOTAL ASSETS</b>		<b>1,559,600,309.38</b>	<b>1,589,477,724.13</b>
<b><u>LIABILITIES</u></b>			
<b><u>CURRENT LIABILITIES</u></b>			
Accrual Expenses/Payables	11	241,370,164.75	243,456,164.71
Short term Loans		0.00	0.00
Deposits (unremitted deductions)	10	0.00	168,450,821.22
<b>TOTAL CURRENT LIABILITIES</b>		<b>241,370,164.75</b>	<b>411,906,985.93</b>
<b><u>NON CURRENT LIABILITIES</u></b>			
Public Fund			
Long term Provisions			
Long term Borrowing			
<b>TOTAL NON CURRENT LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>		<b>241,370,164.75</b>	<b>411,906,985.93</b>
<b>NET ASSETS</b>		<b>1,318,230,144.63</b>	<b>1,177,570,738.20</b>
<b>RESERVES</b>		<b>1,157,024,257.96</b>	<b>1,157,024,257.96</b>
Accumulated Surplus/Deficit	15	161,205,886.67	20,546,480.24
<b>Total Net Asset/Equity</b>		<b>1,318,230,144.63</b>	<b>1,177,570,738.20</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ISOKO NORTH LOCAL GOVERNMENT, OZORO CASHFLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

CLASSIFICATION	NOTES	ACTUAL 2021 (₦)	ACTUAL 2020 (₦)
<b><i>CASH FLOW FROM OPERATING ACTIVITIES:</i></b>			
<b><i>INFLOW:</i></b>			
Statutory Allocation	2	1,229,869,370.48	1,260,815,879.27
VAT Allocation	2	695,749,849.81	492,126,312.38
10% State Allocation	2	59,481,600.00	69,337,529.66
Non Tax Revenue(IGR)	1	34,166,509.13	14,215,927.81
Investment Income			
Interest Earned			
Aids and Grants			
Other Revenue			
<b>Total inflow from Operating Activities</b>		<b>2,019,267,329.42</b>	<b>1,836,495,649.12</b>
<b><i>OUTFLOW:</i></b>			
Wages and Salaries	3	1,275,873,940.89	1,439,736,204.37
Social Benefits	4	296,254,046.31	293,219,122.17
Overhead Cost	5	337,897,823.87	122,295,224.97
Advances (Receivables)	9	47,114,950.00	(37,989,442.97)
Transfer to Other Govt.			-
<b>Total Outflow</b>		<b>1,957,140,761.07</b>	<b>1,817,261,108.54</b>
<b>Net Cash flow from Operating Activities(a)</b>		<b>62,126,568.35</b>	19,234,540.58
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from Sale of Assets			2,308,200.00
Purchase of PPE (Capital)	6	59,000,000.00	(12,100,000.00)
<b>Total Cash Flow from Investment Activities (b)</b>		<b>59,000,000.00</b>	(9,791,800.00)
<b>CASHFLOW FROM FINANCIAL ACTIVITIES</b>			
Deposit Received	10	321,590,243.83	360,258,704.82
Deposit Refunded	10	(321,590,243.83)	360,258,704.82
Loan Repayments			
<b>Net Cashflow from Financial activities (c)</b>		-	
<b>Net Cash flow from all activities (a-b+c)</b>		3,126,568.35	9,442,740.58
Cash & its Equivalent as at 1/1/2021		158,512,518.40	149,069,857.84
<b>PRIOR YEAR ADJUSTMENT</b>		(158,512,518.40)	
<b>Closing cash/Cash Equivalent 31/12/2021</b>	7	<b>3,126,568.35</b>	<b>158,512,598.42</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ISOKO NORTH LOCAL GOVERNMENT, OZORO

### STATEMENT OF CHANGE IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

CLASSIFICATION	NOTES	RESERVE (₦)	ACCUMULATED/ SURPLUS (₦)	TOTAL (₦)
Balance as at 1st January,2021		1,157,024,257.96	20,546,480.24	1,177,570,738.20
Dec 2020 FAAC Received in 2021			129,386,999.74	129,386,999.74
Prior year Adjustment in cash & bank balance			(158,512,518.40)	(158,512,518.40)
Negative Deposit written off			(19,769,925.13)	(19,769,925.13)
Depreciation not capture in previous year			(24,517,916.96)	(24,517,916.96)
<b>TOTAL</b>		<b>1,157,024,257.96</b>	<b>(52,866,880.51)</b>	<b>1,104,157,377.45</b>
Surplus /Deficit for the period			214,072,767.18	214,072,767.18
Balance as at 1st December,2021		1,157,024,257.96	161,205,886.67	1,318,230,144.63



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ISOKO SOUTH LOCAL GOVERNMENT


I. D. C. ROAD, P. M. B. 006, OLEH, DELTA STATE

### STATEMENT NO. 1 RESPONSIBILITY FOR GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

This financial statement has been prepared by Treasurer, ISOKO SOUTH LOCAL GOVERNMENT COUNCIL in accordance with the provisions of the Finance (Control and Management) Act, 1958 as amended. They were prepared in accordance with and fully comply with the international Public Sector Accounting Standards (IPSAS) Accrual Basis except revenue that is actual allocation and IGR received.

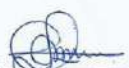
The Treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are as stipulated and recorded for the user of all public financial resources by the Local Government Council.

To the best of my knowledge the system of internal control has operated adequately throughout the reporting period.

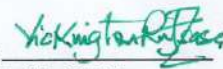
Signed:   
**Orimuo Ufuoma Peace**  
Treasurer to the Local Government

We accept responsibility for the integrity of these General Purpose Financial Statements (GPFS), the information they contain and their compliance with (IPSAS) Accrual Basis expect for revenue as stated above.

In our opinion, these GPFS fairly reflect the financial position of the ISOKO SOUTH LOCAL GOVERNMENT COUNCIL, OLEH as at 31 December 2021 and its operation for the year ended on that date.

Signed:   
**ORIMUO UFUOMA PEACE**  
Treasurer to the Local Government

Date: 30/3/2022

Signed:   
**HON VICTOR ASASA**  
Executive Chairman

Date: 30-03-2022

*DZC  
Pno, pto.  
30/3/2022*





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ISOKO SOUTH LOCAL GOVERNMENT, OLEH

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

	NOTE	2021 ACTUAL (₦)	2021 FINAL BUDGET (₦)	2021 VARIANCE ON FINAL BUDGET (₦)
<b><u>REVENUE</u></b>				
Statutory Allocation		1,413,927,796.80	2,500,000,000.00	(1,086,072,203.20)
VAT Allocation	1	825,053,744.47	619,899,771.86	205,153,972.61
10% State Allocation	1	252,192,844.55	315,000,000.00	(97,545,008.31)
Investment Income		-	-	
Non-Tax Revenue	2	45,229,217.27	119,851,447.02	(74,622,229.75)
Other Revenue		-	-	
<b>TOTAL REVENUE</b>		<b>2,536,403,603.09</b>	<b>3,554,751,218.88</b>	<b>(1,053,085,468.65)</b>
<b><u>EXPENDITURE</u></b>				
Salaries and Wages	3	1,873,591,199.01	2,238,618,011.81	(365,026,812.90)
Social Benefits	4	513,637,470.66	719,476,988.11	(205,839,517.25)
Overhead Cost	5	315,635,239.31	448,700,000.00	(148,368,840.69)
Depreciation Charge	16	145,156,546.28	-	145,156,546.28
<b>TOTAL EXPENDITURE</b>		<b>2,848,020,455.26</b>	<b>3,406,795,000.02</b>	<b>(725,077,624.76)</b>
Surplus (deficit) from operating activities for the period		(311,616,852.17)	147,956,218.86	(1,778,163,093.41)
Gain/Loss on exchange of PPE				
Gain/Loss on foreign exchange transaction				
Total Non-operating revenue (expenses)				
<b>NET SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(311,616,852.17)</b>		



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ISOKO SOUTH LOCAL GOVERNMENT, OLEH

### STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

	NOTES	ACTUAL 2021	ACTUAL 2020
		₦	₦
<b><u>ASSETS</u></b>			
<b>CURRENT ASSETS</b>			
Cash and its Equivalent		(15,495,257.97)	414,426,697.52
Receivables		205,068,986.68	0.00
Prepayments	9	76,041,075.14	160,507,566.63
Inventories	11	172,580.20	148,620.00
<b>TOTAL CURRENT ASSETS</b>		<b>265,787,384.05</b>	<b>575,082,884.15</b>
<b><u>NON-CURRENT ASSETS</u></b>			
Investments Financial		5,867,147.04	5,867,147.04
Property, Plant & Equipment		3,954,981,755.94	4,069,138,502.22
<b>TOTAL NON-CURRENT ASSETS</b>		<b>3,960,848,902.98</b>	<b>4,075,005,649.26</b>
<b>TOTAL ASSETS</b>		<b>4,226,636,287.03</b>	<b>4,650,088,533.41</b>
<b><u>LIABILITIES</u></b>			
<b>CURRENT LIABILITIES</b>			
Unremitted Deductions	7	66,234,033.97	82,395,639.35
Accrued Expenses		0.00	604,320,235.10
Payables	12	837,685,120.25	192,671,497.82
Short Term Loan	13	23,895,090.45	5,476,381.11
<b>TOTAL CURRENT LIABILITIES</b>		<b>927,814,244.67</b>	<b>884,863,753.38</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Provisions			
<b>TOTAL NON-CURRENT LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>		927,814,244.67	884,863,753.38
<b>NET ASSETS</b>		<b>3,298,822,042.36</b>	<b>3,765,224,780.03</b>
<b>NET ASSETS/EQUITY</b>			
Reserves	14	3,569,157,097.29	3,525,505,651.72
Accumulated Surplus/(deficit)	15	(270,335,054.93)	239,719,128.31
<b>TOTAL ASSETS/EQUITY</b>		<b>3,298,822,042.36</b>	<b>3,765,224,780.03</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ISOKO SOUTH LOCAL GOVERNMENT, OLEH

### STATEMENT OF FINANCIAL CASHFLOW FOR THE YEAT ENDED 31<sup>ST</sup> DECEMBER, 2021

CASH FLOW FROM OPERATING ACTIVITIES	NOTES	2021 ACTUAL	2020 ACTUAL
Inflows		₦	₦
Statutory Allocation	1	1,380,225,067.61	1,423,510,435.74
VAT Allocation	1	814,891,332.08	578,080,101.19
10% State Allocation	1	252,192,844.55	513,279,593.46
Non-Tax Revenue	2	45,229,217.27	31,529,930.80
Other Revenue		-	1,991,558.11
<b>1. Total inflow from Operating Activities (A)</b>		<b>2,492,538,461.51</b>	<b>2,548,391,619.30</b>
<b>Outflows</b>			
Wages and salaries	3	1,873,591,199.01	1,888,940,065.63
Social Benefits	4	513,637,470.66	420,128,810.45
Overhead cost	5	315,635,239.31	300,103,320.35
Prepayment	9	(84,466,491.44)	(28,655,300.00)
<b>Total Outflow from operating activities (B)</b>		<b>2,618,397,417.54</b>	<b>2,580,516,896.43</b>
<b>Net Cash Inflow/(outflow) from operating Activities * C = (A-B)</b>		<b>(125,858,956.03)</b>	<b>(32,125,277.13)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Assets PPE		-	1,502,000.00
Purchase/Construction of PPE	6	(31,000,000.00)	(37,650,000.00)
<b>Net Cash Flow from investing activities</b>		<b>(31,000,000.00)</b>	<b>(36,148,000.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Loan received			
Deposits/Deductions received	7	293,202,424.75	351,429,589.10
Deposits refunded/deduction remitted	7	340,354,546.07	351,429,589.10
Loan repayment			-
<b>Net Cash Flow from financing activities</b>		<b>(47,152,121.32)</b>	<b>0.00</b>
<b>Net Cash Flow from all activities</b>		<b>(204,011,077.35)</b>	<b>(68,273,277.13)</b>
Opening Cash & its equivalent as at 01/01/2021	8		482,699,974.65
Opening Cash and its Equivalent 01/01/2021			414,426,697.52
Prior year Adjustment			(225,910,878.14)
<b>New Opening Cash and its Equivalent 01/01/2021</b>	<b>18</b>	<b>188,515,819.38</b>	
<b>Closing Cash &amp; its equivalent as at 31/12/2021</b>		<b>(15,495,257.97)</b>	<b>188,515,819.38</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## ISOKO SOUTH LOCAL GOVERNMENT, OLEH

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY AS AT 31<sup>ST</sup> DECEMBER, 2021

	NOTES	RESERVES	ACCUMULATED SURPLUSES/(DEFICITS)	TOTAL
		₦	₦	₦
Balances as at 1 <sup>st</sup> January, 2021		3,525,505,651.72	239,719,128.31	3,765,224,780.03
Change in Accounting Policy				
Prior year Adjustment (Advances and Deposits)		43,651,445.57	0.00	43,651,445.57
Prior year Adjustment (Cash & its Equivalent)			(256,910,878.14)	(256,910,878.14)
FAAC Allocation for Dec. 2020 paid in Jan. 2021			<u>161,203,845.10</u>	<u>161,203,845.10</u>
Overstated Amount of Depreciation for previous years			<u>(102,730,298.03)</u>	<u>(102,730,298.03)</u>
<b>Restated amount</b>		<b>3,569,157,097.29</b>	<b>41,281,797.24</b>	<b>3,610,438,894.53</b>
Net Surplus/(deficit) for the period		0.00	<u>(311,616,852.17)</u>	<u>(311,616,852.17)</u>
<b>Balances as at 31<sup>st</sup> December, 2021</b>		<b><u>3,569,157,097.29</u></b>	<b><u>(270,335,054.93)</u></b>	<b><u>3,298,822,042.36</u></b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## **NDOKWA EAST LOCAL GOVERNMENT COUNCIL**

**P.M.B. 001, ABOH, DELTA STATE,  
NIGERIA**

Our Ref: NELG/105/TC/30

Your Ref: \_\_\_\_\_

Date: 21/10/2021

### GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS); 2021 RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements have been prepared by the Treasurer of Ndokwa East Local Government Council in accordance with the provisions of the International Public Sector Accounting Standards (IPSAS) Accrual Basis, revenue is actual allocations and IGR received; as well as actual and accrued expenditure of the expired period.

The Treasurer is responsible for establishing a system of internal control designed to provide reasonable assurance that the transactions recorded are as stipulated and properly recorded for the use of all public financial resources by the Local Government Council. To the best of my knowledge, the system of internal control has been operated adequately throughout the reporting period.

Sign:

**MR. FRESH Z. DAVIS**

Treasurer to the Local Government

Date:.....

We accept responsibility for the integrity of these General Purpose Financial Statement (GPFS), the information they contain and their compliance the IPSAS Accrual Basis.

In our opinion, these GPFS fairly reflected the financial position of Ndokwa East Local Government Council as at 31<sup>st</sup> December, 2021 and its operations for the year ended on that date.

Sign:

**MR. FRESH Z. DAVIS**

Treasurer to the Local Government

Date:.....

**HON. CHIEF J.A. GOVERNOR**

Executive Chairman N.E.L.G.C, Aboh

Date:.....



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## NDOKWA EAST LOCAL GOVERNMENT, ABOH STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2021

2020 ACTUAL (₦)	CLASSIFICATION	NOTE	ACTUAL 2021 (₦)	FINAL BUDGET 2021 (₦)	VARIANCE ON FINAL BUDGET (₦)
	<b>REVENUE</b>				
1,191,954,344.42	Statutory Allocation	1	1,181,333,476.98	2,955,131,985.18	1,143,067,009.36
449,966,707.81	VAT Allocation	3	644,854,206.73	89,355,518.55	(13,154,881.59)
142,120,553.70	State Allocation	2	124,099,547.25	-	-
69,966,633.67	Non-Tax Revenue	4	64,413,240.33	131,740,000	68,545,422.85
	Miscellaneous Revenue.	5	32,492,139.88		
4,000,000.00	Aids and Grants				
3,019,481.26	Others				
	Other Capital Receipts/Excess Crude			90,162,174.72	90,162,174.72
<b>1,861,027,720.86</b>	<b>Total Revenue</b>		<b>2,047,192,611.17</b>	<b>3,266,389,678.45</b>	<b>1,288,619,725.34</b>
	<b>EXPENDITURE</b>				
1,408,072,467.11	Salaries & Wages (Staff), primary school and CRFC	6	1,291,280,186.92	2,141,567,799.21	854,568,377.05
314,074,659.88	Social Benefits	7	313,663,479.42	327,754,174.30	2,974,461.78
314,638,093.78	Overhead Cost	8	328,327,506.73	338,541,461.22	(88,969,178.48)
	Financial cost	-	3,727,295.86	-	-
	Impairment Cost	-		-	-
	Bad Debts	9	129,517,051.81	-	-
26,918,452.93	Depreciation		22,987,132.50		
<b>2,063,703,673.70</b>	<b>Total Expenditure</b>		<b>2,089,502,653.24</b>	<b>2,807,863,434.73</b>	<b>768,573,660.35</b>
<b>-202,675,952.84</b>	<b>Surplus/(Deficit) from operating activities for the period</b>		<b>(42,310,042.07)</b>	<b>458,526,243.72</b>	<b>520,046,064.99</b>
<b>-9,235,054.89</b>	<b>Deficit of valuation on Building for 2019</b>				
<b>211,911,007.73</b>	<b>Net accumulated surplus / deficit</b>				



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## NDOKWA EAST LOCAL GOVERNMENT, ABOH

### STATEMENT OF FINANCIAL POSITION FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2021

ASSETS	NOTES	2021 ACTUAL	2020 ACTUAL
<b>CURRENT ASSETS</b>		(₦)	(₦)
Cash and its Equivalents	12	(40,035,545.77)	65,974,235.00
Prepayment(Advances/Loans)	14	127,242,452.60	2,200,000.00
Inventories	17	2,200,000.00	323,362,120.29
<b>Receivables</b>	10	167,433,724.66	
<b>TOTAL CURRENT ASSET (A)</b>		<b>256,840,631.49</b>	<b>391,536,355.29</b>
<b>NON CURRENT ASSETS</b>			
Long term loans			
Investments	13	4,547,303.11	4,547,303.25
Property, plant & equipment	18	917,064,325.66	853,478,788.60
8,Investment property			
Intangible assets			
Non-Current Assets			
<b>TOTAL NON- CURRENT ASSETS (B)</b>		<b>1,178,452,260.84</b>	<b>858,026,091.85</b>
<b>TOTAL ASSETS</b>		<b>1,141,237,164.13</b>	<b>1,249,562,447.14</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposits (Unremitted Deductions)	15	27,082,204.75	59,808,050.97
Accrued Expenses	<b>16</b>	143,653,746.82	144,816,235.79
Short Term Loans			3,580,618.81
<b>TOTAL CURRENT LIABILITIES (D)</b>		<b>170,735,951.27</b>	<b>208,204,905.57</b>
<b>NON CURRENT LIABILITIES (E)</b>			
Long term Borrowings			
Long Term Provisions			
<b>TOTAL NON - CURRENT LIABILITIES (E)</b>			
<b>TOTAL LIABILITIES F=D+E</b>		<b>170,735,951.27</b>	<b><u>208,204,905.57</u></b>
<b>NET ASSETS G=C-F</b>		<b>1,007,716,309.57</b>	<b>1,041,357,541.57</b>
Reserves		447,990,371.25	569,824,767.54
Accumulated surpluses(deficits)		559,725,938.32	471,532,774.03
Minority Interest			
<b>TOTAL NET ASSETS/EQUITY</b>		<b>1,007,716,309.57</b>	<b>1,041,357,541.57</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## NDOKWA EAST LOCAL GOVERNMENT, ABOH

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER 2021

CLASSIFICATION	NOTES	2021 ACTUAL	2020 ACTUAL
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>₦'000</b>	<b>₦'000</b>
Inflows			
Statutory Allocation	1	1,151,945,202.44	1,191,954,344.42
VAT Allocation	2	637,311,962.91	449,966,707.81
10% State Allocation	3	124,099,547.25	207,892,704.33
Aids & Grants		-	4,000,000.00
Other Revenue		-	3,019,481.26
Non-Tax Revenue	4	64,413,240.33	69,966,633.67
<b>Total Inflow From Operating Activities</b>		<b>1,977,769,952.93</b>	<b>1,926,799,871.49</b>
<b>OUT FLOWS</b>			
Wages & Salary (Staff)	6	1,304,999,422.16	1,393,467,854.07
Social Benefit	7	324,779,712.52	285,012,534.60
Overhead	8	330,665,364.80	304,423,902.33
Finance Cost		3,727,295.86	
Prepayments		66,602,615.88	(95,262,713.24)
<b>TOTAL OUTFLOW</b>		<b>1,897,569,179.37</b>	<b>1,887,641,577.76</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>80,200,773.62</b>	<b>39,158,293.73</b>
<b>CASHFLOW FROM INVESTMENT ACTIVITIES</b>			
Proceed from sales of Assets		-	-
Purchase of PPE(Capital)	11	86,572,670.00	9,131,023.13
<b>Net CASHFLOW FROM INVESTING ACTIVITIES</b>		<b>86,572,670.00</b>	<b>(9,131,023.13)</b>
<b>Cash Flow from Financial Activities</b>			
Deposit Received	15	209,393,964.44	233,458,941.84
Short Term Loans		-	10,000,000.00
Deposit Refunded	15	209,627,670.78	-209,924,850.21
Short Term Loans Repayments		(3,580,618.81)	-32,000,479.69
Net Cash Flow Financial Activities ©		(3,814,325.15)	1,533,611.94
Net Cash Flow from all ABC Activities		(10,186,221.53)	<b>31,560,882.54</b>
Cash and it's equivalent as at 1/1/20	19	<b>(29,849,324.24)</b>	34,413,352.46
<b>Closing Cash Equivalent as at 31/12/20</b>	<b>12</b>	<b>(40,035,545.77)</b>	<b>65,974,235.00</b>





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## NDOKWA EAST LOCAL GOVERNMENT, ABOH

### STATEMENT OF CHANGE IN NET ASSET/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

DETAILS	NOTES	RESERVE (₦)	ACCUMULATED SURPLUS/DEFICIT (₦)	TOTAL (₦)
Balance as at 1/1/2021		569,824,767.54	471,532,774.03	1,041,357,541.57
Prior Year Adjustment:				
2020 December Allocation received in Jan 2021.			130,503,206.36	130,503,206.36
Effect of adjustment in opening cash and its equivalent.	19	(95,823,559.24)		(95,823,559.24)
Less Payable (contractors)		(26,010,837.05)		(26,010,837.05)
Re-stated Balance		<b>447,990,371.25</b>	<b>602,035,980.39</b>	<b>1,050,026,351.64</b>
Net surplus/Deficits			(42,310,042.07)	(42,310,042.07)
Balance as at 31/12/2021		<b><u>447,990,371.25</u></b>	<b><u>559,725,938.32</u></b>	<b><u>1,007,716,309.57</u></b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## NDOKWA WEST LOCAL GOVERNMENT

P.M.B. 006, Kwale, Delta State, Nigeria

FT 40/ T4/16

Our Ref: \_\_\_\_\_

31st March, 2022

Your Ref: \_\_\_\_\_

Date: \_\_\_\_\_

### RESPONSIBILITY FOR FINANCIAL STATEMENT

The General Purpose Financial Statements 2021 of Ndokwa West Local Government council has been prepared by the Treasurer to the Local Government under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as may be defined by the Fiscal Responsibility Commission (FRC) and the Financial Reporting Council of Nigeria. In addition GPFS are compliance with the provisions of the Finance (Control and management) Act 1958 now CAP 144LFN, 1990, the Financial Regulations (2000) and other known legal requirements.

The Treasurer is responsible for establishing and maintaining a system of Internal Controls designed to provide responsible assurance that the transactions recorded are within statutory authority and properly record the receipts and utilization of all public fund of the Local Government Council. To the best of my knowledge, this system of internal controls has operated adequately throughout the reporting period.

*Uchem*

*31/3/22*

**Nwachukwu Michael Uche**  
Treasurer to the Local Government

Date

We accept responsibility for the integrity of these General Purpose Financial Statements (GPFS) the information therein and their compliance with IPSAS (Accrual) and the Finance (control and management) Act 1958 as amended.

In our opinion, these GPFS fairly reflect the financial position of Ndokwa West Local Government as at 31<sup>st</sup> December, 2021 and its operations for the year ended on that date.

*Uchem*

*Manjelai*

**Nwachukwu Michael Uche**  
Treasurer to the Local Government

**Enuekwe M. Nelson**  
Head of personnel management

*[Signature]*  
**Chief (Hon) Goddey Obi Nzete**  
Executive Chairman

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# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## NDOKWA WEST LOCAL GOVERNMENT, KWALE

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACTUAL 2020	REVENUE	NOTES	ACTUAL 2021 (₦)	FINAL BUDGET 2021 (₦)	VARIANCE ON FINAL BUDGET 2021 (₦)
1,227,187,308.71	Statutory Allocation	1	1,224,432,111.60	3,802,315,824.87	(2,577,883,713.27)
497,444,611.15	Share of VAT Allocation	2	711,634,861.03	619,030,360.36	92,604,500.67
107,817,370.48	10% State Allocation	3	73,959,291.89	1,012,000,000.00	(938,040,708.11)
41,976,350.00	Non -Tax Revenue	4	30,727,794.98	104,577,000.00	(73,849,205.02)
	Investment Income			100,000,000.00	(100,000,000.00)
	Aid & Grants			40,349,572.80	(40,349,572.80)
1,485,570.31	Other Misc. Revenue	5	280,163,631.18	322,575,000.00	(42,411,368.82)
<b>1,875,911,210.65</b>	<b>Total Revenue</b>		<b>2,320,917,690.68</b>	<b>6,000,847,758.03</b>	<b>(3,679,930,067.35)</b>
	<b>EXPENDITURE</b>				
1,487,933,676.84	Salaries & Wages	6	1,384,176,902.98	2,115,118,670.11	(770,941,767.13)
279,159,951.65	Social Contributions	7	240,787,757.02	407,903,762.34	(167,116,005.32)
165,337,868.15	Overhead Cost	8	309,900,843.69	1,296,490,325.58	(986,589,481.89)
2,923,353.25	Finance Costs	9	3,383,583.29	27,000,000.00	(23,616,416.71)
16,980,311.46	Depreciation	20	16,980,248.96		16,980,248.96
	Bad Debts	21	14,825,134.44		14,825,134.44
<b>1,952,335,161.35</b>	<b>Total Expenditure</b>		<b>1,970,054,470.38</b>	<b>3,886,512,758.03</b>	<b>(1,916,458,287.65)</b>
<b>(76,423,950.70)</b>	Surplus (Deficit)from Operating Activities For the Period		<b>350,913,220.30</b>	<b>2,114,335,000.00</b>	<b>(1,763,471,779.70)</b>
	Gain/Loss on Disposal of Asset	22	(5,375,000.00)		(5,375,000.00)
	Surplus from Ordinary Activities		-		-
<b>(76,423,950.70)</b>	Net Surplus /Deficit for the period		<b>345,488,220.30</b>	<b>2,114,335,000.00</b>	<b>(1,768,846,779.70)</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## NDOKWA WEST LOCAL GOVERNMENT, KWALE

### STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

ASSETS	NOTES	2021 ACTUAL (₦)	2020 ACTUAL (₦)
Cash and its Equivalent	14	120,252,935.84	31,007,403.24
Prepayments	10	124,614,355.72	315,860,377.50
Receivable	12	177,242,319.79	
Inventories	13	2,801,700.00	226,300.00
<b>TOTAL CURRENT ASSET</b>		<b>424,911,311.35</b>	<b>347,094,080.74</b>
NON CURRENT ASSET			
Long term loans			
Investment	25	4,695,151.48	4,695,151.48
Property, Plant & Equipment	15	2,046,211,048.40	1,966,412,547.36
<b>Total Non-Current Assets</b>		<b>2,050,906,199.88</b>	<b>1,971,107,698.84</b>
<b>TOTAL ASSETS</b>		<b>2,475,817,511.23</b>	<b>2,318,201,779.58</b>
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Deposits	16	9,920,633.66	9,920,633.66
Unremitted Deductions	17	17,676,969.55	283,832,687.76
PAYABLES	18	91,707,600.10	103,574,483.63
Short term loan	19		5,000,000.00
<b>TOTAL LIABILITIES</b>		<b>119,305,203.31</b>	<b>402,327,805.05</b>
<b>NET ASSETS</b>		<b>2,356,512,307.92</b>	<b>1,915,873,974.53</b>
Reserves		1,461,691,976.86	430,822,065.94
Accumulated Surpluses		894,820,331.06	1,485,051,908.59
<b>TOTAL NET ASSET/EQUITY</b>		<b>2,356,512,307.92</b>	<b>1,915,873,974.53</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## NDOKWA WEST LOCAL GOVERNMENT, KWALE

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

DESCRIPTION	NOTES	2021	2020
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>		N	N
<b>INFLOWS</b>			
Statutory Allocation	1	1,190,338,096.08	1,264,921,261.88
Share of VAT Allocation	2	703,121,601.58	497,444,611.15
10% State Allocation	3	73,959,291.89	111,570,210.31
Non-Tax Revenue	4	30,727,794.98	41,976,350.00
Other Revenue			1,485,570.31
<b>Total Inflow from Operating Activities</b>		<b>1,998,146,784.53</b>	<b>1,917,398,003.65</b>
<b>OUTFLOWS</b>			
Wages and Salaries	6	1,389,786,748.01	1,495,126,322.56
Social Contributions	7	240,787,757.02	279,159,951.65
Overhead Cost	8	318,233,282.19	207,774,649.20
Finance Costs	9	3,383,583.29	2,923,353.25
Prepayments	10	(160,480,821.28)	61,618,085.63)
<b>Total Outflows</b>		<b>1,791,710,549.23</b>	<b>1,923,366,191.03</b>
Net Cash Flow from Operating Activities		<b>206,436,235.30</b>	<b>(5,968,187.38)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from Sale of Assets			-
Purchase of PPE (Capital)	11	(118,655,930.00)	
Net Cash Flow from Investment Activities		(118,655,930.00)	
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received		581,791,118.83	579,980,681.74
Deposits Refunded		(575,474,515.37)	(577,559,725.13)
Net Cash Flow Financing Activities		<b>6,316,603.46</b>	<b>2,420,956.61</b>
Net Cash Flow from All Activities		<b>94,146,908.76</b>	<b>(3,547,230.77)</b>
Adjusted Opening Cash & its Equivalents as at 1/1/2021	26	<b>26,156,027.08</b>	34,554,634.01
<b>Cash &amp; Cash Equivalents as at 31/12/2021</b>		<b>120,252,935.84</b>	<b>31,007,403.24</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## NDOKWA WEST LOCAL GOVERNMENT, KWALE

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

CLASSIFICATION	NOTES	RESERVES ₦	ACCUMULATED SURPLUS/DEFICIT ₦	TOTAL ₦
BALANCE AS AT 1ST JAN 2021		1,485,051,908.59	430,822,065.94	1,915,873,974.53
<b>PRIOR YEAR ADJUSTMENT:</b>				-
Dec 2020 Statutory Allocation in 2021 but not recognised in 2020	23		134,635,044.82	134,635,044.82
Negative advances w/off (waiver)				-
Initial Recognition of Chairman's motor vehicle bought in 2018 not captured and the effect of 3 years accumulated depreciation	22	21,500,000.00	(16,125,000.00)	5,375,000.00
Effect of advance retired for PPE already recognized at IPSAS accrual adoption	24	(21,377,180.00)		(21,377,180.00)
Effect of removal of non existent loan from accounts of the L.G	19	5,000,000.00		5,000,000.00
Effect of discrepancies on Advances Account	10	(15,940,066.06)	-	(15,940,066.06)
effect of discrepancies on unremitted deductions account	17	(7,691,309.51)		(7,691,309.51)
Effect of Adjustments to Cash & Equivalents B/F		(4,851,376.16)		(4,851,376.16)
<b>RESTATED BALANCE</b>		<b>1,461,691,976.86</b>	<b>549,332,110.76</b>	<b>2,011,024,087.62</b>
NET SURPLUS/DEFICIT FOR THE PERIOD			345,488,220.30	345,488,220.30
<b>TOTAL</b>		<b>1,461,691,976.86</b>	<b>894,820,331.06</b>	<b>2,356,512,307.92</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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Telegram

Telephone



DELTA STATE

## OKPE LOCAL GOVERNMENT SECRETARIAT

P.M.B. 4,  
OREROKPE,  
DELTA STATE OF NIGERIA.

Your Ref: .....  
Our Ref: OLG. 2117/288

Date: 26th July, 2022

### RESPONSIBILITY FOR FINANCIAL STATEMENT

The Financial Statements have been prepared by the Treasurer of Okpe Local Government Council in accordance with provisions of the International Public Sector Accounting Standards (IPSAS ACCRUAL) as issued by FAAC SUB-COMMITTEE ON THE ROAD MAP FOR THE ADOPTION OF IPSAS.

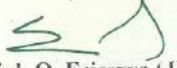
The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded as stipulated and properly recorded for all public financial resources by the Local Government Council. To the best of the Treasurer's knowledge, this system of internal control has been operated adequately throughout the reporting period.

Signed:  
Mrs. Ako H. Elohor (CNA)  
Treasurer to the Local Government

We accept responsibility for the integrity of the Financial Statements, the information they contain and their compliance with IPSAS Accrual.

In our opinion, the Financial Statement fairly reflected the financial position of Okpe Local Government Council as at 31st December, 2021 and its operation for the year ended on that date.

Signed:   
Mrs. Ako H. Elohor (CNA)  
Treasurer to the Local Government  
Okpe Local Government Council

  
Hon. Isaiah O. Esioywa (JP)  
Chairman  
Okpe Local Government Council



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## OKPE LOCAL GOVERNMENT COUNCIL, OREROKPE

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2021

CLASSIFICATION	NOTE	ACTUAL 2021 (₦)	FINAL BUDGET 2021 (₦)	VERIANCE ON FINAL BUDGET (₦)
<b>REVENUE</b>				
Statutory Allocations	1	1,113,428,715.70	2,500,000,000.00	1,386,571,284.30
VAT Allocation	2	683,418,298.14	473,567,185.01	(209,851,113.13)
10% State Allocation	3	159,150,241.19	400,000,000.00	240,849,758.81
Non Tax Revenue	4	13,988,652.32	147,152,728.32	133,164,076.00
Other Revenue(Deposit waiver)		112,285,268.31		(112,285,268.31)
<b>Total Revenue</b>		<b>2,082,271,175.66</b>	<b>3,520,719,913.33</b>	<b>1,438,448,737.67</b>
<b>EXPENDITURE</b>				
Salaries & Wages (Staff)	5	1,457,299,436.17	1,650,778,630.87	193,479,194.70
Social Benefits	6	308,664,269.69		(308,664,269.69)
Overhead Cost	7	199,879,458.94	181,418,000.00	(18,461,458.94)
Depreciation Charges	Appendix "C"	28,130,870.20		(28,130,870.20)
Financial cost				
Impairment Cost				
Bad Debts (waiver on advances)		216,161,516.46		(216,161,516.46)
Transfers				
<b>Total Expenditure</b>		<b>2,210,135,551.46</b>	<b>1,832,196,630.87</b>	<b>(377,938,920.59)</b>
<b>Surplus/(deficit) from operating activities for the period</b>		<b>(127,864,375.80)</b>	<b>1,688,523,282.46</b>	<b>1,816,387,658.26</b>
Transfer on Sale of Assets				
Gain/Loss on Sale of Assets				
Gain/Loss on foreign Exchange Transfer				
Total Non-Operating Expenses				
<b>Net Surplus/Deficit for the period</b>		<b>(127,864,375.80)</b>	<b>1,688,523,282.46</b>	<b>1,816,387,658.26</b>





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## OKPE LOCAL GOVERNMENT COUNCIL, OREROKPE

### STATEMENT OF FINANCIAL POSITION FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2021

ASSETS	NOTES	2021 ACTUAL(₦)	2020 ACTUAL(₦)
<b>CURRENT ASSETS</b>			
Cash and its Equivalents	10	7,738,521.50	1,550,614.60
Receivable		165,352,031.71	882,392.41
Prepayments	9	180,823,672.19	419,938,502.58
Inventories			
<b>TOTAL CURRENT ASSET (A)</b>		<b>353,914,225.40</b>	<b>422,371,509.59</b>
<b>NON CURRENT ASSETS</b>			
Long term loans			
Investments	11	4,033,175.86	4,033,175.86
Property, plant & equipment	12	1,597,031,134.60	1,606,115,254.80
<b>TOTAL NON- CURRENT ASSETS (B)</b>		<b>1,601,064,310.46</b>	<b>1,610,148,430.66</b>
<b>TOTAL ASSETS</b>		<b>1,954,978,535.86</b>	<b>2,032,519,940.25</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposit			33,622,671.61
Deposits (Unremitted Deductions)	13	56,143,298.64	101,309,740.44
Accrued Expenses	14	42,563,324.48	42,563,324.48
Short Term Loans	17		
<b>TOTAL CURRENT LIABILITIES (D)</b>		<b>98,706,623.12</b>	<b>177,495,736.53</b>
<b>NON CURRENT LIABILITIES (E)</b>			
Public Funds			
Long Term Borrowings			
Long Term Provisions			
<b>TOTAL NON- CURRENT LIABILITIES (E)</b>			
<b>TOTAL LIABILITIES F=D+E</b>		<b>98,706,623.12</b>	<b>177,495,736.53</b>
<b>NET ASSETS G=C-F</b>		<b>1,856,271,912.74</b>	<b>1,855,024,203.72</b>
<b>NET ASSETS/EQUITY</b>			
Reserves	18	1,095,571,928.92	1,095,571,928.92
Accumulated surpluses(deficits)		760,699,983.82	759,452,274.80
Minority Interest			
<b>TOTAL NET ASSETS/EQUITY</b>		<b>1,856,271,912.74</b>	<b>1,855,024,203.72</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## **OKPE LOCAL GOVERNMENT COUNCIL, OREROKPE**

### **STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

CLASSIFICATION	NOTES	2021 ACTUAL	2020 ACTUAL
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
		₦	₦
Inflows:			
Statutory Allocation	1	1,084,999,067.38	1,124,565,086.19
VAT Allocation	2	675,607,999.57	477,595,115.47
10% State Allocation	3	159,150,241.19	278,450,299.34
Non-Tax Revenue	4	13,988,652.32	5,532,000.00
Other Revenue		-	-
Transfer from other Govt.		-	-
<b>Total Inflow From Operating Activities</b>		<b>1,933,745,960.46</b>	<b>1,886,142,501.00</b>
<b>OUTFLOW</b>			
Wages & Salaries	5	1,446,451,140.21	1,511,978,615.75
Social benefit	6	302,737,644.66	356,409,757.69
Overhead Cost	7	179,308,354.45	173,317,011.65
Advances-Prepayment	9	(19,985,835.70)	(134,317,146.67)
Transfer to other Govt.			
<b>Total Outflow</b>		<b>1,908,511,303.62</b>	<b>1,907,388,238.42</b>
Net Cash Inflow from Operating Activities		<b>25,234,656.84</b>	<b>(21,245,737.42)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from sale of Assets			
Purchase of PPE (Capital)	8	(19,046,750.00)	(80,224,000.00)
<b>NET CASHFLOW FROM INVESTMENT ACTIVITIES</b>		<b>(19,046,750.00)</b>	<b>(80,224,000.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposit Received	13	741,498,870.93	727,511,096.58
Deposit Refunded	13	(741,498,870.93)	(725,216,954.40)
Net Cash Flow From Financing Activities (C)		<b>0.00</b>	<b>2,294,142.18</b>
Net Cash Flow From All Activities (A-B+C)		<b>6,187,906.84</b>	<b>(99,175,595.24)</b>
Cash & Its Equivalent as @ 1/1/21		<b>1,550,614.66</b>	<b>298,032,703.41</b>
Prior year Adjustment			<b>(197,306,493.51)</b>
Closing Cash/Cash Equivalent @ 31/12/21	10	<b>7,738,521.50</b>	<b>1,550,614.66</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## OKPE LOCAL GOVERNMENT COUNCIL, OREROKPE

### STATEMENT OF CHANGE IN NET ASSETS/EQUITY FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2021

CLASSIFICATION	NOTES	RESERVE (₦)	ACCUMULATED SURPLUS (₦)	TOTAL (₦)
Balance as at 1 <sup>st</sup> January, 2021		1,095,571,928.92	759,452,274.80	1,855,024,203.72
Statutory Allocation for Dec. 2020 paid in Jan. 2021			129,112,084.82	129,112,084.82
<b>Restated Balance</b>		<b>1,095,571,928.92</b>	<b>888,564,359.62</b>	<b>1,984,136,288.54</b>
Surplus/Deficit for the period			(127,864,375.80)	(127,864,375.80)
<b>Balance as at 31st December, 2021</b>		<b>1,095,571,928.92</b>	<b>760,699,983.82</b>	<b>1,856,271,912.74</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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OFFICE OF THE CHAIRMAN

## OSHIMILI NORTH LOCAL GOVERNMENT AREA

P.M.B. 1001, AKWUKWU-IGBO, DELTA STATE.

THESE FINANCIAL STATEMENT HAVE BEEN PREPARED BY THE TREASURER OF OSHIMILI NORTH LOCAL GOVERNMENT COUNCIL IN COMPLIANCE WITH PUBLIC FINANCE (CONTROL AND MANAGEMENT) ACT 1990 AND FINANCIAL REGULATION OF DELTA STATE.

Purpose and compliance with accounting Standards: The financial statement have been prepared to give an overview of the financial position and cash resource in Oshimili North Local Government council of Delta state for the year ended 31<sup>st</sup> December, 2021. The financial statement complies with Generally Accepted Accounting practice ( GAAP) and International Public sector Accounting Standards ( IPSAS).

### Accounting Policies:

The following are the extract of the significant Accounting policies adopted in the preparation of this financial statement.

#### Basis of Accounting:

The account has been prepared under Accrual basis of accounting to accommodate the disclosure of receivable and payables. This means that transactions are recorded when commitments are incurred or payment made or income realized and identified within the given period, whether or not the receipts and payments are in respect of goods supplied or services rendered during that period.

Advances represent revolving fund and unretired imprests that are restated in the statement of financial position for disclosure in line with the international public sector accounting standards (IPSAS ACCRUAL BASIS).

### RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The financial statement comply with generally accepted accounting practice. Responsibility for the integrity and objectivity of the financial statement rest entirely with the treasurer to the local government to fulfill accounting responsibilities. The treasurer is responsible for establishing and maintaining adequate system of internal controls design to provide reasonable assurance, that the use of all public financial resources by the local government council. In my opinion this financial statement fairly reflect the financial position of Oshimili North Local Government Council, Delta State as at 31<sup>st</sup> December, 2021 and it operations for the year ended on that date.

.....  
CHAIRMAN

.....  
TREASURER

29/03/22  
.....  
DATE

29/03/22  
.....  
DATE



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## OSHIMILI NORTH LOCAL GOVERNMENT, AKWUKWU-IGBO

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31ST DECEMBER, 2021

ACTUAL 2020 ₦	REVENUE	NOTE	ACTUAL 2021 (₦)	FINAL BUDGET 2021 (₦)	VARIANCE ON FINAL BUDGET 2021 (₦)
1,087,712,743.14	Statutory Allocation	1	1,103,381,544.56	1,825,478,979.88	(722,097,435.32)
462,460,080.77	VAT Allocation	2	662,426,920.84	490,137,785.24	172,289,135.60
41,308,365.76	10% State Allocation	3	59,481,600.00	522,813,637.59	(463,332,037.59)
21,237,781.55	Non -Tax Revenue	4	23,154,979.54	100,090,000.00	(76,935,020.46)
	Investment Income				-
	Aid & Grants				-
655,288.89	Other Misc. Revenue	5	187,934,736.68		187,934,736.68
<b>1,613,374,260.11</b>	<b>Total Revenue</b>		<b>2,036,379,781.62</b>	<b>2,938,520,402.71</b>	<b>(902,140,621.09)</b>
	<b>EXPENDITURE</b>				
1,132,645,287.03	Salaries & Wages	6	1,035,286,209.38	1,379,631,371.48	(344,345,162.10)
220,385,090.99	Social Contributions	7	222,660,979.90	237,000,000.00	(14,339,020.10)
356,930,623.74	Overhead Cost	8	398,577,175.39	668,950,000.00	(270,372,824.61)
	Finance Costs		-		-
53,739,110.54	Depreciation	17	55,506,423.04		55,506,423.04
	Bad Debts	18	50,148,010.47		50,148,010.47
<b>1,763,700,112.30</b>	<b>Total Expenditure</b>		<b>1,762,178,798.18</b>	<b>2,285,581,371.48</b>	<b>(523,402,573.30)</b>
<b>(150,325,852.19)</b>	Surplus(Deficit)from Operating Activities For the Period		<b>274,200,983.44</b>	<b>652,939,031.23</b>	<b>(378,738,047.79)</b>
	Gain/Loss on Disposal of Asset				-
	Surplus from Ordinary Activities			-	-
<b>(150,325,852.19)</b>	Net Surplus /Deficit for the period		<b>274,200,983.44</b>	<b>652,939,031.23</b>	<b>(378,738,047.79)</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## OSHIMILI NORTH LOCAL GOVERNMENT, AKWUKWU-IGBO

### STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 31ST DECEMBER, 2021

ASSETS	NOTES	2021 ACTUAL (₦)	2020 ACTUAL (₦)
Cash and its Equivalent	12	21,342,468.61	2,247,242.81
Prepayments	9	595,232,963.66	539,966,569.03
Receivable	11	161,219,073.74	
Inventories			
<b>TOTAL CURRENT ASSET</b>		<b>777,794,506.01</b>	<b>542,213,811.84</b>
NON CURRENT ASSET			
Long term loans			
Investment	21	12,271,657.90	12,271,657.90
Property, Plant & Equipment	13	1,249,454,434.78	1,285,270,047.82
<b>Total Non-Current Assets</b>		<b>1,261,726,092.68</b>	<b>1,297,541,705.72</b>
<b>TOTAL ASSETS</b>		<b>2,039,520,598.69</b>	<b>1,839,755,517.56</b>
<b>LIABILITIES</b>			
Current Liabilities			
Deposits	14		11,259,530.36
Unremitted Deductions	15	3,702,789.75	180,232,117.92
Payables	16	11,665,000.00	11,665,000.00
Short term loan			
<b>TOTAL LIABILITIES</b>		<b>15,367,789.75</b>	<b>203,156,648.28</b>
<b>NET ASSETS</b>		<b>2,024,152,808.94</b>	<b>1,636,598,869.28</b>
Reserves		553,526,540.72	552,333,198.68
Accumulated Surpluses		<b>1,470,626,268.22</b>	<b>1,084,265,670.66</b>
<b>TOTAL NET ASSET/EQUITY</b>		<b>2,024,152,808.94</b>	<b>1,636,598,869.34</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## OSHIMILI NORTH LOCAL GOVERNMENT, AKWUKWU-IGBO

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

DESCRIPTION	NOTES	2021	2020
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>		₦	₦
<b>INFLOWS</b>			
Statutory Allocation	1	1,062,119,842.54	1,134,715,691.17
VAT Allocation	2	654,629,163.24	462,460,080.77
10% State Allocation	3	59,481,600.00	41,308,365.76
Non-Tax Revenue	4	23,154,979.54	21,237,781.55
Investment Income		-	-
Other Revenue		-	655,288.89
<b>Total Inflow from Operating Activities</b>		<b>1,799,385,585.32</b>	<b>1,660,377,208.14</b>
<b>OUTFLOWS</b>			
Wages and Salaries	6	1,035,286,209.38	1,132,645,287.03
Social Contributions	7	222,660,979.90	220,385,090.99
Overhead Cost	8	398,577,175.39	356,930,623.74
Finance Costs			
Prepayments	9	105,414,405.10	(94,055,385.00)
<b>Total Outflows</b>		<b>1,761,938,769.77</b>	<b>1,615,905,616.76</b>
Net Cash Flow from Operating Activities		<b>37,446,815.55</b>	<b>44,471,591.38</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from Sale of Assets	19	4,976,000.00	-
Purchase of PPE (Capital)	10	(24,666,810.00)	(48,300,000.00)
Net Cash Flow from Investment Activities		<b>(19,690,810.00)</b>	<b>(48,300,000.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deductions Received	15	255,787,803.47	249,835,978.86
Deductions Remitted	15	(255,641,925.32)	(249,835,978.86)
Net Cash Flow Financing Activities		<b>145,878.15</b>	-
Net Cash Flow from All Activities		<b>17,901,883.70</b>	<b>(3,828,408.62)</b>
Adjusted Opening Cash & Cash Equivalents as at 1/1/2021	22	<b>3,440,584.91</b>	6,075,651.43
<b>Cash &amp; Cash Equivalents as at 31/12/2021</b>		<b>21,342,468.61</b>	<b>2,247,242.81</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## OSHIMILI NORTH LOCAL GOVERNMENT, AKWUKWU-IGBO

### STATEMENT OF CHANGES IN NET ASSET/EQUITY AS AT 31st DECEMBER, 2021

CLASSIFICATION	NOTE	RESERVES ₦	ACCUMULATED SURPLUS/DEFICIT ₦	TOTAL ₦
BALANCE AS AT 1ST JAN 2021		552,333,198.62	1,084,265,670.66	1,636,598,869.28
<b>PRIOR YEAR ADJUSTMENT:</b>				-
Dec 2020 Statutory Allocation received in 2021 but not recognised in 2020	20		112,159,614.12	112,159,614.12
Effect of adjustment of Cash & Equivalent B/F	22	1,193,342.10	-	-
<b>RESTATED BALANCE</b>		<b>553,526,540.72</b>	<b>1,196,425,284.78</b>	<b>1,749,951,825.50</b>
NET SURPLUS/DEFICIT FOR THE PERIOD			274,200,983.44	274,200,983.44
<b>TOTAL</b>		<b>553,526,540.72</b>	<b>1,470,626,268.22</b>	<b>2,024,152,808.94</b>





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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**OSHIMILI SOUTH LOCAL GOVERNMENT COUNCIL**  
ASABA-BENIN EXPRESSWAY, ASABA, DELTA STATE, NIGERIA

CAD.1284/TP/5

27/6/22

The Auditor General,  
Local Government Audit,  
Asaba.

## **OSHIMILI SOUTH LOCAL GOVERNMENT COUNCIL, ASABA RESPONSIBILITY FOR FINANCIAL STATEMENT, 2021**

These Financial Statements have been prepared by the Treasurer of Oshimili South Local Government Council in accordance with the provision of Finance (Control Management) Act 1958 as amended. The Financial Statement Complied with I.P.S.A.S. (Accrual) and general accepted Accounting Practice.

We accept responsibility for the integrity of these Financial Statement and it fairly reflect the Financial position of the Local Government as at 31<sup>st</sup> December, 2021.

**MR. NGOZI OZOR**  
Treasurer  
Oshimili South Local Govt.

**HON. OBI KELVIN EZENYILI**  
Chairman  
Oshimili South Local Govt.

**Email:**

Office- [info@oslgc.dl.gov.ng](mailto:info@oslgc.dl.gov.ng)

**Website:**

Office- [www.oslgc.dl.gov.ng](http://www.oslgc.dl.gov.ng)



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## OSHIMILI SOUTH LOCAL GOVERNMENT, ASABA

### STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (₦)	REVENUE	Notes	Actual 2021 (₦)	Final Budget 2021 (₦)	Variance on Final Budget (₦)
1,194,809,960.73	Statutory Allocation	1	1,189,859,094.69	798,345,687.00	(396,464,273.73)
497,730,585.43	VAT Allocation	2	712,037,101.83	669,768,543.90	172,037,958.47
122,558,449.55	10% State Allocation	3	79,254,121.89	498,567,264.89	376,008,815.34
67,504,261.96	Non-Tax Revenue	4	131,011,452.02	212,409,000.00	144,904,738.04
0.00	Miscellaneous Revenue	5	320,631,376.20	0.00	
0.00	Receivables	18	98,000,000.00	0.00	
<b>1,882,603,257.67</b>	<b>Total Revenue (a)</b>		<b>2,530,793,146.58</b>	<b>2,179,090,495.79</b>	296,487,238.12
	<b>EXPENDITURE</b>				
1,582,164,401.88	Salaries & Wages	7	1,299,125,807.24	1,429,145,719.07	(153,018,682.81)
328,520,424.28	Social Benefits	8	312,194,503.21	119,500,000.00	(209,020,424.28)
311,303,940.29	Overhead Cost	9	367,908,811.62	530,039,000.00	297,639,006.10
2,602,068.43	Finance Cost		-		(2,602,068.43)
0.00	Bad Debt	10	141,747,048.39		0.00
43,966,358.84	Depreciation Charges	17	52,598,126.60		(43,966,358.84)
<b>2,268,577,193.72</b>	<b>Total Expenditure (b)</b>		<b>2,173,574,297.06</b>	<b>2,078,684,719.07</b>	(110,968,528.27)
<b>(385,953,936.05)</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>357,218,849.48</b>	<b>100,405,776.72</b>	407,455,766.39



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## OSHIMILI SOUTH LOCAL GOVERNMENT, ASABA

### STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DECEMBER, 2021

<b><u>ASSETS</u></b>	Notes	2021 (₦)	2020 (₦)
<b>Current Assets</b>			
Cash and cash equivalents	12	14,137,058.54	103,139,135.93
Prepayments	14	124,088,308.40	239,752,902.64
Receivable	18	272,379,437.45	0
<b>Total Current Assets</b>	<b>A</b>	<b>410,604,804.39</b>	<b>342,892,038.57</b>
<b>Non-current assets</b>			
Investments	13	6,494,144.38	6,494,144.38
Property, Plant & Equipment	11	9,359,060,776.03	9,233,360,244.83
<b>Total Non-current assets</b>	<b>B</b>	<b>9,365,554,920.41</b>	<b>9,239,854,389.21</b>
<b>Total Assets</b>	<b>C = A + B</b>	<b>9,776,159,724.80</b>	<b>9,582,746,427.78</b>
<b><u>LIABILITIES</u></b>			
<b>Current Liabilities</b>			
Unremitted Deductions (Deposits)	15	69,528,553.74	188,749,983.92
Payables by Nature: (Accrued Expenses)	16	281,723,553.97	206,715,211.39
Short Term Loans & Debts		-	0
<b>Total Liabilities:</b>		<b>351,252,107.71</b>	<b>395,465,195.31</b>
<b>Net Assets:</b>		<b>9,424,907,617.09</b>	<b>9,187,281,232.47</b>
<b><u>NET ASSETS/EQUITY</u></b>			
Reserves		9,084,434,145.62	9,337,455,449.72
Accumulated surpluses/(deficits)		340,473,471.47	-150,174,217.25
<b>Total Net Assets/Equity:</b>		<b>9,424,907,617.09</b>	<b>9,187,281,232.47</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## OSHIMILI SOUTH LOCAL GOVERNMENT, ASABA

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2021	2020
		ACTUAL	ACTUAL
<u>Inflows</u>		₦	₦
Statutory Allocation	1	1,157,427,604.56	1,235,439,067.86
VAT Allocation	2	703,517,993.66	497,730,585.43
10% State Allocation	3	79,254,121.89	121,815,849.55
Non-Tax Revenue	4	131,011,452.02	67,504,261.96
<b>Total Inflow from Operating Activities (A)</b>		<b>2,071,205,172.13</b>	<b>1,922,489,764.80</b>
<u>Outflows</u>			
Salaries and Wages	7	1,299,125,807.24	1,462,314,401.88
Social Benefits	8	312,194,503.21	328,520,424.28
Overhead Cost	9	305,468,496.92	303,342,675.29
Finance Costs (Interest on Loan)		0	2,602,068.43
Prepayments	14	9,925,395.84	-88,182,471.14
<b>Total Outflow from Operating Activities (B)</b>		<b>1,926,714,177.21</b>	<b>2,008,597,098.74</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>144,490,968.92</b>	<b>-86,107,333.94</b>
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Proceeds from sale of Assets PPE			
Purchase/ Construction of PPE	11	178,298,657.80	87,199,976.49
<b>Net Cash Flow from Investing Activities</b>		<b>-178,298,657.80</b>	<b>-87,199,976.49</b>
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
Loan		0	0
Deposits Received	15	698,478,344.70	649,090,218.29
Deposits Refunded	15	6,984,787,344.70	548,881,406.81
Loan Repaid (Principal)		0	10,880,127.54
<b>Net Cash Flow from Financing Activities</b>		<b>0</b>	<b>89,328,683.94</b>
<b>Net Cash Flow from all Activities</b>		<b>-33,807,662.88</b>	<b>-83,978,626.49</b>
Opening Cash & Its Equivalent as at 1/1/2021		47,944,721.42	187,117,762.42
<b>Cash &amp; Its Equivalent as at 31/12/2021</b>	12	<b>14,137,058.54</b>	<b>103,139,135.93</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## OSHIMILI SOUTH LOCAL GOVERNMENT, ASABA

### STATEMENT OF CHANGES IN NET ASSETS/ EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

PARTICULARS	RESERVES ₦	ACCUMULATED	TOTAL ₦
		SURPLUSES/(DEFICITS) ₦	
Balance As At 1st January, 2020	9,337,455,449.72	-150,174,217.25	9,187,281,232.47
December 2020 allocation receive in Jan. 2021		133,428,839.24	133,428,839.24
Restated Balance	9,337,455,449.72	-16,745,378.01	9,320,710,071.71
Less Contractual Payable	-12,576,952.55		-12,576,952.55
Less Deposit paid in previous year but not accounted for.	-185,249,937.04		-185,249,937.04
<b>Net Surplus/ (Deficit) for the Period</b>		<b>357,218,849.48</b>	<b>357,218,849.48</b>
Effect of adjustment of opening cash and its equivalent	55,194,414.51		-
<b>Balance As At 31 December 2021</b>	<b>9,084,434,145.62</b>	<b>340,473,471.47</b>	<b>9,424,907,617.09</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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Telephone

## PATANI LOCAL GOVERNMENT, PATANI

P.M.B. 1, PATANI, DELTA STATE OF NIGERIA

24th March, 2022

Our Ref: \_\_\_\_\_ Your Ref: \_\_\_\_\_ Date: \_\_\_\_\_


### RESPONSIBILITY FOR FINANCIAL STATEMENT

This Financial Statement has been prepared in accordance with the Provision of the Finance (Control and Management) Act 1958 as amended. This Financial Statement comply with International Public Sector Accounting Standards (IPSAS) Accrual.

### CERTIFICATION

We therefore certify that above financial statement represents a true and fair view of the accounts of Patani Local Government Council as at 31<sup>st</sup> December, 2021.

  
**HON. AGUANAH ISAAC**  
EXECUTIVE CHAIRMAN

  
**SIR. PHILLIP O. ULAKATU**  
TREASURER



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## PATANI LOCAL GOVERNMENT COUNCIL, PATANI

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2021

2021 ACTUAL	DESCRIPTIONS	NOTE	2021 ACTUAL	2021 FINAL BUDGET	2021 VARIANCE ON FINAL BUDGET
₦	REVENUE		₦	₦	₦
1,063,145,313.73	Statutory Allocation	2	983,050,988.24	2,350,418,856.67	(1,367,367,868.43)
413,485,441.53	VAT Allocation	2	593,541,013.45	369,976,338.55	(369,552,792.05)
52,316,105.36	Tax Revenue	2		261,157,650.76	(261,157,650.76)
663,000.00	Non-Tax Revenue	1	3,528,437.29	31,127,511.91	(27,889,074.62)
	Investment Income				
	Interest Earned				
	Aids & Grants				
	Debts Forgiveness				
31,130,664.44	10% State Allocation	3	59,481,600.00		59,481,600.00
	Transfer from Other Government Entities				
<b>1,560,740,525.06</b>	<b>TOTAL REVENUE</b>		<b>1,639,602,038.98</b>	<b>3,012,680,357.89</b>	<b>(1,966,485,785.86)</b>
	<b>EXPENDITURE</b>				
1,232,952,597.76	Salaries & wages	4	1,059,190,935.51	1,725,074,971.81	665,884,036.30
205,163,427.59	Social Benefits	5	209,525,938.78		(209,525,938.78)
228,814,937.91	Overhead Cost	6	386,547,964.50	345,604,453.08	(40,943,511.42)
	Grants & Contributions				
	Subsidies				
20,965,668.00	Depreciation Charges:	14	20,546,354.64		(20,546,354.64)
	Land & building (Office)				
	land & building (Residential)				
	Plant & Machinery				
	Office Equipment				
	Motor Vehicles				
	Furniture & Fittings				
	Bad Debt Charges				
	Public Debt Charges				
	Transfer to Other Government Entities				
<b>1,687,896,631.26</b>	<b>TOTAL EXPENDITURE</b>		<b>1,675,811,193.43</b>	<b>2,070,679,424.89</b>	<b>394,868,231.46</b>
(127,156,106.20)	Surplus/(Deficit ) from Operating Activities for the Period		(36,209,154.45)	942,000,933.00	(2,591,426,310.74)
	Gain/Loss on Disposal of Asset				
	Gain/Loss on Foreign Exchange Transaction				
	Share of Surplus/(Deficit) in Associates & Joint Ventures				
	<b>TOTAL NON - OPERATING REVENUE/(EXPENSES)</b>				
	Surplus/(Deficit) from Ordinary Activities				
	Minority Share of Surplus/(Deficit)				
<b>(127,156,106.20)</b>	<b>NET SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(36,209,154.45)</b>		



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## PATANI LOCAL GOVERNMENT COUNCIL, PATANI

### STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER, 2021

	NOTES	2021	2020
		₦	₦
<b><u>ASSETS</u></b>			
CURRENT ASSETS			
Cash and Cash Equivalent	8	59,607,969.68	17,314,148.74
Receivable		144,348,586.83	410,041.77
Prepayments	7	273,359,825.22	300,602,288.53
Inventories		0.00	2,150,000.00
		<b><u>477,316,381.73</u></b>	<b><u>320,476,479.04</u></b>
<b><u>NON-CURRENT ASSETS</u></b>			
Long Term Loans			
Investments(financial)	9	0.00	10,980,146.28
Property, Plant & Equipment	14	1,572,781,377.54	1,593,327,732.18
Investments Property			
Intangible Assets			
<b>TOTAL NON-CURRENT ASSETS</b>		<b><u>1,572,781,377.54</u></b>	<b><u>1,604,307,878.46</u></b>
<b>TOTAL ASSETS</b>		<b><u>2,050,097,759.27</u></b>	<b><u>1,924,784,357.50</u></b>
<b><u>LIABILITIES</u></b>			
CURRENT LIABILITIES			
Deposits	10	19,489,313.89	44,441,434.79
Short Term Loans			
Unremitted Deductions	11	131,787,512.30	105,976,747.46
Payables	12	261,005,900.75	241,935,720.08
Current Portion of Borrowing			
<b>TOTAL CURRENT LIABILITIES</b>		<b><u>412,282,726.94</u></b>	<b><u>392,353,902.33</u></b>
<b><u>NON-CURRENT LIABILITIES</u></b>			
Public Funds			
Long Term Provisions			
Long Term Borrowing	13	52,000,000.00	
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>-</b>	
<b>TOTAL LIABILITIES</b>		<b><u>464,282,726.94</u></b>	<b><u>392,353,902.33</u></b>
<b>NET ASSETS</b>		<b><u>1,585,815,032.33</u></b>	<b><u>1,532,430,455.17</u></b>
<b><u>NET ASSETS/ EQUITY</u></b>			
Reserves		956,457,739.73	967,437,886.01
Accumulated Surplus/(deficits)		629,357,292.60	564,992,569.16
Minority Interest			
<b>TOTAL ASSETS/EQUITY</b>		<b><u>1,585,815,032.33</u></b>	<b><u>1,532,430,455.17</u></b>





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## PATANI LOCAL GOVERNMENT, PATANI CASHFLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

BUDGETED 2021	CLASSIFICATION	NOTES	2021	2020
₦	CASHFLOW FROM OPERATING ACTIVITIES		₦	₦
	<b>INFLOWS</b>			
2,350,418,856.67	Statutory Allocation	2	946,505,930.90	1,063,145,313.73
369,976,338.55	VAT Allocation	2	586,744,882.69	413,485,441.53
261,157,650.76	Tax Revenue	3		52,316,105.36
31,127,511.91	Non-Tax Revenue	1	3,528,437.29	663,000.00
	10% State Allocation	3	<u>59,481,600.00</u>	31,130,664.44
<b>3,012,680,357.89</b>	<b>TOTAL INFLOW FROM OPERATING ACTIVITIES</b>		<b><u>1,596,260,850.88</u></b>	<b>1,560,740,525.06</b>
	<b>OUTFLOWS</b>			
1,725,074,971.81	Salaries & Wages	4	1,059,190,935.51	1,232,952,597.76
	Social Benefits	5	209,525,938.78	205,163,427.59
345,604,453.08	Overhead Cost	6	386,547,964.50	228,814,937.91
	Prepayments		<u>(48,439,165.84)</u>	57,961,000.00
<b>2,070,679,424.89</b>	<b>TOTAL OUTFLOW FROM OPERATING ACTIVITIES</b>		<b><u>1,606,825,672.95</u></b>	<b>1,608,969,963.26</b>
<b>942,000,933.00</b>	<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>10,564,822.95</b>	<b>48,229,438.20</b>
	<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
	proceeds from sale of ppe			
	proceeds from sale of investment property			
	purchase/Construction of ppe			
	Proceeds			
	<b>NET CASHFLOW FROM INVESTING ACTIVITIES</b>			
	<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Grant Received			
	Deposit Received		221,599,752.15	233,694,472.94
	Long Term Borrowings	13	60,000,000.00	
	LESS			
	Repayment of Borrowings	13	8,000,000.00	
	Finance Charge			
	Deposit Remitted		220,741,108.21	224,623,251.63
<b>942,000,933.00</b>	<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>		<b>52,858,643.94</b>	<b>9,071,221.31</b>
	<b>NET CASHFLOW FROM ALL ACTIVITIES</b>		<b>42,293,820.99</b>	<b>(39,158,216.89)</b>
	Cash & Its Equivalent as at 1/1/2021		17,314,148.74	56,472,365.63
	<b>Cash &amp; Its Equivalent as at 31/12/2021</b>		<b>59,697,969.73</b>	<b>17,314,148.74</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## PATANI LOCAL GOVERNMENT, PATANI

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

DETAILS	PREPAYMENT ₦	RESERVE ₦	ACCUMULATED SURPLUS/DEFICITS ₦	AMOUNT ₦
BALANCE BROUGHT FORWARD		967,437,886.01	564,992,569.16	1,532,430,455.17
ADJUSTMENT FOR JANUARY, 2021 ACCRUAL		0.00	100,573,877.89	100,573,877.89
ADJUSTMENT FOR INVESTMENT LOSS		(10,980,146.28)		(10,980,146.73)
NET SURPLUS/DEFICITS FOR THE PERIOD			(36,209,154.45)	(36,209,154.45)
BALANCES AS AT 31ST DECEMBER 2021	0.00	956,457,739.73	629,357,292.60	1,585,815,032.33



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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Telegram



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## SAPELE LOCAL GOVERNMENT

YORUBA ROAD  
P. M. B. 4031, SAPELE  
DELTA STATE OF NIGERIA

### SAPELE LOCAL GOVERNMENT, SAPELE, DELTA STATE STATEMENT NO. 1 RESPONSIBILITY FOR FINANCIAL STATEMENT

The financial statement has been prepared by the Treasurer, Sapele Local Government Council in line with the provisions of the financial (Control and Management Act 1958 as clearly amended). The financial statement complied with generally accepted accounting principles and practices.

As a Treasurer to the Local Government, I am responsible for establishing and maintaining a clear system of internal control designed to provide responsibilities and assurance that the entire transaction recorded are within the statutory authority and properly record the use of all public financial resources by the Local Government Council. In view of the above, therefore, to the best of my knowledge, the systems of internal controls are operated adequately throughout the reporting financial period.

Signed: A. E. Solomon A.  
Sir Ekevwu Solomon A.  
Treasurer to the Local Government

Date: 31/3/22

We hereby accept responsibility for the integrity of this Financial Statement the information they contained and their compliance with the finance (Control and Management Act 1958 as amended).

We therefore certify that the above statements represent a true and fair view of the account of Sapele Local Government as at 31<sup>st</sup> December, 2021.

Signed: A. E. Solomon A.  
Sir Ekevwu Solomon A.  
Treasurer to the Local Government  
Sapele Local Government  
Sapele

Date: 31/3/22

Signed: Mr. Robinson Tuetre  
Mr. Robinson Tuetre  
Head of Personnel Management  
Sapele Local Government  
Sapele.

Date: 31/3/22

Signed: Chief Eugene Inoagha  
Hon. (Chief Eugene Inoagha)  
Executive Chairman

Date: 31/3/22



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## SAPELE LOCAL GOVERNMENT, SAPELE

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020	REVENUE	Notes	Actual 2021	Final Budget 2021	Variance on Final Budget
(₦)			(₦)	(₦)	(₦)
1,242,149,806.51	Statutory Allocation	1	1,242,440,449.24	2,422,915,022.01	(1,180,474,572.77)
520,654,818.97	VAT Allocation	2	744,281,476.77	586,373,482.20	157,907,994.57
99,160,117.14	10% State Allocation	3	66,232,867.11	134,235,996.17	(68,003,129.06)
46,719,701.67	Non-Tax Revenue	4	124,399,646.83	198,800,000.00	(74,400,353.17)
0.00	Other Revenue	5	4,456,319.68	0.00	4,456,319.68
<b>1,908,684,444.29</b>	<b>Total Receipt (a)</b>		<b>2,181,810,759.63</b>	<b>3,342,324,500.38</b>	<b>(1,160,513,740.75)</b>
	<b>EXPENDITURE</b>				
1,456,758,369.22	Salaries & Wages	6	1,368,671,245.81	2,201,175,962.55	(832,504,716.74)
334,829,446.46	Social Benefits	7	315,317,733.37	420,000,000.00	(104,682,266.63)
165,833,494.67	Overhead Cost	8	312,838,251.65	309,965,000.00	2,873,251.65
77,442,671.70	Depreciation	12	77,442,671.70	0.00	77,442,671.70
<b>2,034,863,982.05</b>	<b>Total Expenditure (b)</b>		<b>2,074,269,902.53</b>	<b>2,931,140,962.55</b>	<b>(856,871,060.02)</b>
<b>(126,179,537.76)</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>107,540,857.10</b>	<b>411,183,537.83</b>	<b>(303,642,680.73)</b>
	Transfer on Sale of Asset				
	Gain/ Loss on Sale of Asset				
<b>0.00</b>	<b>Total Non-Operating Revenue (Expenses) (d)</b>		<b>0.00</b>	<b>0.00</b>	
<b>(126,179,537.76)</b>	<b>Surplus/(deficit) from Ordinary Activities e=(c+d)</b>		<b>107,540,857.10</b>	<b>411,183,537.83</b>	<b>(303,642,680.73)</b>
<b>(126,179,537.76)</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>107,540,857.10</b>	<b>411,183,537.83</b>	<b>(303,642,680.73)</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## SAPELE LOCAL GOVERNMENT, SAPELE

### 5.2 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

<b>ASSETS</b>	Notes	2021	2020
		(₦)	(₦)
<b>Current Assets</b>			
Cash and cash equivalents	10	10,935,922.60	531,280,047.11
Receivable	15	234,188,021.72	0.00
Prepayments	9	207,829,480.00	198,228,981.51
Inventories	16	543,000.00	543,000.00
<b>Total Current Assets</b> <b>A</b>		<b>453,496,424.32</b>	<b>730,052,028.62</b>
<b>Non-current assets</b>			
Investments	11	12,442,737.41	12,442,737.41
Property, Plant & Equipment	12	4,110,015,968.00	4,169,439,639.70
<b>Total Non-current assets</b> <b>B</b>		<b>4,122,458,705.41</b>	<b>4,181,882,377.11</b>
<b>Total Assets</b> <b>C = A + B</b>		<b>4,575,955,129.73</b>	<b>4,911,934,405.73</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
<b>Deposits</b>		0.00	0.00
Unremitted Deductions	13	196,580,690.39	127,758,233.57
Payables by Nature: (Accrued Expenses)	14	72,611,800.00	5,789,800.00
Short Term Loans & Debts		900,000.00	900,000.00
<b>Total Current Liabilities</b> <b>D</b>		<b>270,092,490.39</b>	<b>134,448,033.57</b>
<b>Non-Current Liabilities</b>			
Public Funds			
Long Term Borrowings			
<b>Total Non-Current Liabilities</b> <b>E</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities: F = D + E</b>		<b>270,092,490.39</b>	<b>134,448,033.57</b>
<b>Net Assets:</b> <b>G = C - F</b>		<b>4,305,862,639.34</b>	<b>4,777,486,372.16</b>
<b>NET ASSETS/EQUITY</b>			
Reserves		4,021,259,676.03	4,135,661,677.54
Accumulated surpluses/(deficits)		284,602,963.31	641,824,694.62
<b>Total Net Assets/Equity:</b>		<b>4,305,862,639.34</b>	<b>4,777,486,372.16</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## SAPELE LOCAL GOVERNMENT, SAPELE

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2021	2020
		ACTUAL	ACTUAL
<b>Inflows</b>		₦	₦
Statutory Allocations	1	1,205,582,007.06	1,242,149,806.51
Share of VAT Allocation	2	735,293,523.33	520,654,818.97
10% State Allocation	3	66,232,867.11	99,160,117.14
Non-Tax Revenue	4	71,999,646.83	46,719,701.67
Other Revenue	5	4,456,319.68	0.00
<b>Total Inflow from Operating Activities (A)</b>		<b>2,083,564,364.01</b>	<b>1,908,684,444.29</b>
<b>Outflows</b>			
Wages and Salaries	6	1,368,671,245.81	1,456,758,369.22
Social Benefits	7	315,317,733.37	334,829,446.46
Overhead Cost	8	246,016,251.65	165,610,694.67
Prepayment	9	124,002,500.00	(107,616,809.00)
<b>Total Outflow from Operating Activities (B)</b>		<b>2,054,007,730.83</b>	<b>1,849,581,701.35</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>29,556,633.18</b>	<b>59,102,742.94</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Assets PPE			
Purchase/ Construction of PPE	12	18,019,000.00	5,682,665.00
<b>Net Cash Flow from Investing Activities</b>		<b>(18,019,000.00)</b>	<b>(5,682,665.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	13	404,957,531.00	294,021,911.35
Deposits Refunded	13	336,135,074.18	272,777,485.22
Loan Repayment		0.00	0.00
<b>Net Cash Flow from Financing Activities</b>		<b>68,822,456.82</b>	<b>21,244,426.13</b>
<b>Net Cash Flow from all Activities</b>		<b>80,360,090.00</b>	<b>74,664,504.07</b>
Opening Cash & Its Equivalent as at 1/1/2021	17	(69,424,167.40)	456,615,543.04
<b>Cash &amp; Its Equivalent as at 31/12/2021</b>	10	<b>10,935,922.60</b>	<b>531,280,047.11</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## SAPELE LOCAL GOVERNMENT, SAPELE

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Note	Reserves	Accumulated Surpluses/ (Deficits)	Total
		₦	₦	₦
Balance As At 1st January, 2021		4,135,661,677.54	641,824,694.62	<b>4,777,486,372.16</b>
December 2020 Statutory Allocation received in January 2021			135,941,626.10	<b>135,941,626.10</b>
Prior Year Adjustment (Advances Written Off)		(114,402,001.51)		<b>(114,402,001.51)</b>
Prior Year Adjustment (Cash & Its Equivalents)	17		(600,704,214.51)	<b>(600,704,214.51)</b>
		<b>4,021,259,676.03</b>	<b>177,062,106.21</b>	<b>4,198,321,782.24</b>
<b>Net Surplus/ (Deficit) for the Period</b>			107,540,857.10	<b>107,540,857.10</b>
<b>Balance As At 31 December 2021</b>		<b>4,021,259,676.03</b>	<b>284,602,963.31</b>	<b>4,305,862,639.34</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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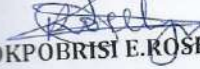
## UDU LOCAL GOVERNMENT COUNCIL

P.M.B. 1, OTOR-UDU

FINANCIAL STATEMENTS 2021 **DELTA STATE OF NIGERIA**  
RESPONSIBILITY FOR FINANCIAL STATEMENTS


This Financial Statement has been prepared by the Treasurer of Udu Local Government Council in accordance with the International Public Sector Accounting Standards (IPSAS ACCRUAL) as issued by FAAC SUB COMMITTEE ON THE ROAD MAP FOR THE ADOPTION OF IPSAS.


The Treasurer is responsible for establishing a system of internal control to provide reasonable assurance that the transactions recorded are as stipulated and properly recorded for the use of all public financial resources by Local Government Council. To the best of my knowledge, this system of internal control has operated been adequately throughout the reporting period.


Sign:   
**MRS. OKPOBRISI E. ROSELYN (CNA)**  
Treasurer to Local Government.

We accept responsibility for the integrity of these General Purpose Financial Statement (GPFS), the information they contain and their compliance with IPSAS CASH.

In our opinion, these GPFS fairly reflected the financial position of the Financial Position of Udu Local Government as at 31<sup>st</sup> December, 2021 and its operation for the year ended on that date.

Sign:   
**MRS. OKPOBRISI E. ROSELYN (CNA)**  
Treasurer

  
**E. M. OMODIO**  
Head of Personnel Management  
Udu Local Govt., Otor - Udu

  
**HON. CHIEF JITE BROWN**  
The Executive Chairman  
Udu Local Government, Otor - Udu





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UDU LOCAL GOVERNMENT COUNCIL, OTOR-UDU STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2021.

2020 ACTUAL		NOTE	2021 ACTUAL	2021 FINAL BUDGET	2021 VARIANCE ON FINAL BUDGET
₦	-	-	₦	₦	₦
	<b>REVENUE</b>				
1,311,356,183.78	Statutory Allocation	2	1,302,049,120.11	2,000,000,000.00	(697,950,879.89)
491,309,536.91	VAT Allocation	2	703,005,493.67	700,000,000.00	3,005,493.67
259,185,755.07	STATE ALLOCATION	2	160,793,117.89	694,533,429.54	(533,740,311.65)
18,189,420.00	Non-Tax Revenue	1	7,350,038.00	26,490,000.00	19,139,962.00
	Other Revenue	3	3,732,345.05		3,732,345.05
<b>2,080,040,895.76</b>	<b>TOTAL REVENUE</b>		<b>2,176,930,114.72</b>	<b>3,421,023,429.54</b>	<b>(1,244,093,314.82)</b>
	<b>EXPENDITURE</b>				
1,705,167,703.68	Salaries & wages	4	1,391,821,400.37	1,690,658,703.96	298,837,303.59
332,552,983.54	Social Benefits	5	322,172,783.37	198,280,000.00	123,892,783.37
	CONSOLIDATED REV. FUND CHARGE		172,322,260.51		
157,486,179.57	Overhead Cost	6	294,649,548.92	644,872,977.16	350,223,428.24
	Grants & Contributions				
	Subsidies				
11,483,782.27	Depreciation Charges:	15	17,683,782.27		17,683,782.27
	Transfer to Other Government Entities				
<b>2,206,690,649.06</b>	<b>TOTAL EXPENDITURE</b>		<b>2,198,649,775.44</b>	<b>2,533,811,681.12</b>	<b>335,161,905.68</b>
(126,649,753.30)	Surplus/(Deficit ) from Operating Activities for the Period		(21,719,660.72)	887,211,748.42	(1,579,255,220.50)



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UDU LOCAL GOVERNMENT COUNCIL OTOR –UDU

### STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER, 2021

<b>PARTICULARS</b>	<b>NOTE</b>	<b>2021</b>	<b>2020</b>
<b>ASSETS</b>		<b>₦</b>	<b>₦</b>
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalent	8	24,632,433.17	139,643,236.90
Receivable	16	183,462,186.06	0.00
Prepayments	7	50,461,769.58	64,542,318.40
Inventories			
		<b>258,556,388.81</b>	<b>204,185,555.30</b>
<b>NON-CURRENT ASSETS</b>			
Long Term Loans			
Investments(financial)	9	3,553,836.97	3,553,836.97
Property, Plant & Equipment	15	726,662,153.16	714,600,661.25
Investments Property			
Intangible Assets			
<b>TOTAL NON-CURRENT ASSETS</b>		<b>730,215,990.13</b>	<b>718,154,498.22</b>
<b>TOTAL ASSETS</b>		<b>988,772,378.94</b>	<b>922,340,053.52</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Short Term Loans			
Unremitted Deductions	10	250,263,376.11	201,397,995.04
<b>PAYABLES</b>	11	130,004,078.98	129,620,078.98
Current Portion of Borrowing			
<b>TOTAL CURRENT LIABILITIES</b>		<b>380,267,455.09</b>	<b>331,018,074.02</b>
<b>NON-CURRENT LIABILITIES</b>			
Public Funds			
Long Term Provisions			
LONG Term Borrowing	12	30,000,000.00	30,000,000.00
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>30,000,000.00</b>	<b>30,000,000.00</b>
<b>TOTAL LIABILITIES</b>		<b>410,267,455.09</b>	<b>361,018,074.02</b>
<b>NET ASSETS</b>		<b>578,504,923.85</b>	<b>561,321,979.50</b>
<b>NET ASSETS/ EQUITY</b>			
Reserves	13	378,138,829.30	382,562,551.46
Accumulated Surplus/(deficits)	14	200,366,094.55	177,504,702.22
Minority Interest			
<b>TOTAL ASSETS/EQUITY</b>		<b>578,504,923.85</b>	<b>560,067,253.68</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UDU LOCAL GOVERNMENT COUNCIL OTOR –UDU

### CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

BUDGETED	CLASSIFICATION	NOTE	2021	2020
₦			₦	₦
	<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
	<b>INFLOWS</b>			
2,000,000,000.00	Statutory Allocation	2	1,270,436,098.14	1,353,623,514.03
700,000,000.00	VAT Allocation	2	694,617,708.45	491,309,536.91
694,533,429.54	Tax Revenue (STATE ALLOCATION)	2	160,793,117.89	259,185,755.07
26,490,000.00	Non-Tax Revenue	1	7,350,038.00	18,189,420.00
494,567,613.93	Other Revenue	3	<u>3,732,345.05</u>	
<b>3,915,591,043.47</b>	<b>TOTAL INFLOW FROM OPERATING ACTIVITIES</b>		<b><u>2,136,929,307.53</u></b>	<b>2,122,308,226.01</b>
	<b>OUTFLOWS</b>			
1,690,658,703.96	Salaries & Wages	4	1,393,907,400.33	1,705,167,703.68
198,280,000.00	Social Benefits	5	322,172,783.37	332,552,983.54
	CONSOLIDATED REV. FUND CHARGE		172,322,260.51	
644,872,977.16	Overhead Cost	6	294,265,548.92	157,486,179.57
	Prepayments		<u>17,801,000.00</u>	71,435,094.42
<b>2,533,811,681.12</b>	<b>TOTAL OUTFLOW FROM OPERATING ACTIVITIES</b>		<b><u>2,200,468,993.13</u></b>	<b>2,123,771,772.37</b>
<b>1,381,779,362.35</b>	<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>63,539,685.60</b>	<b>1,463,546.36</b>
	<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
	Proceeds from sale of PPE		0.00	
	Proceeds from sale of investment property			
	Purchase/Construction of PPE		31,000,000.00	
	Proceeds			
	<b>NET CASHFLOW FROM INVESTING ACTIVITIES</b>		<b>31,000,000.00</b>	
	<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Grant Received			
	Deposit Received		292,245,479.46	303,037,205.18
	LESS			
	Repayment of Borrowings			
	Finance Charge			
	Deposit Remitted		215,921,871.73	303,009,892.62
<b>1,381,779,362.35</b>	<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>		<b>76,323,607.73</b>	<b>27,312.56</b>
	<b>NET CASHFLOW FROM ALL ACTIVITIES</b>		<b>12,783,922.13</b>	<b>(1,436,233.80)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/...</b>		<b><u>11,848,511.04</u></b>	<b><u>141,079,470.70</u></b>
	<b>Cash &amp; Its Equivalent as at 31/12/...</b>		<b><u>24,632,433.17</u></b>	<b><u>139,643,236.90</u></b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UDU LOCAL GOVERNMENT COUNCIL OTOR –UDU

### STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

	NOTE	RESERVE	ACCUMULATED SURPLUS/ DEFICIT	TOTAL
		₦	₦	₦
BALANCE BROUGHT FORWARD		382,562,551.46	177,504,702.22	560,067,253.68
<b>PRIOR YEAR ADJUSTMENTS:</b>				
Understatement in performance b/d due to incorrect presentation of account			1,254,725.82	1,254,725.82
Understatement in performance b/d (December 2020 allocation received in January 2021)			143,461,378.87	143,461,378.87
Understatement in prepayment b/d		30,000.00		30,000.00
Overstatement in performance due to unreconciled statement of bank balances b/d			(98,049,051.68)	(98,049,051.68)
Overstatement in performance b/d (Arrears of salaries of PPOH)			(2,085,999.96)	(2,085,999.96)
<b>RESTATED BALANCE</b>		<b>382,592,551.46</b>	<b>222,085,755.27</b>	<b>604,678,306.73</b>
<b>ADJUSTMENTS FOR THE YEAR:</b>				
Advances written-off		(31,911,548.82)		(31,911,548.82)
Deposits written-off		27,457,826.66		27,457,826.66
Net surplus/deficits for the period			(21,719,660.72)	(21,719,660.72)
<b>BALANCES AS AT 31ST DECEMBER 2021</b>		<b>378,138,829.30</b>	<b>200,366,094.55</b>	<b>578,504,923.85</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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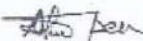
## UGHELLI NORTH LOCAL GOVERNMENT COUNCIL

P.M.B. 14 UGHELLI,  
DELTA STATE OF NIGERIA

### STATEMENT NO. 1 RESPONSIBILITY FOR GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-December-2021

This Financial Statement has been prepared by the Treasurer, UGHELLI NORTH Local Government Council in accordance with the provisions of Section 91(4) of the Delta State Local Government Law 2013 as amended. The financial statements comply with Public Sector Accounting Standard (IPSAS) Financial reporting under the Accrual Basis of Accounting as issued by the International Accounting Standards board (IASB).

The Treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge, this system of internal controls has operated adequately throughout the reporting period.

Sgd.:   
ADIBOR O.T. SENIOR

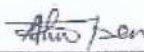
Treasurer to the Local Government  
Government.

Sgd.:   
ASE TIMOTHY


Head of Personnel Management

We accept responsibility for the integrity of this financial statement, the information they contain and their compliance with the Finance (Control and Management) Act as amended.

In our opinion, these financial statements fairly reflect the financial position of the UGHELLI NORTH LOCAL GOVERNMENT COUNCIL, UGHELLI as at 31<sup>st</sup> December 2021 and its operation for the year ended on that date.

Sgd.:   
ADIBOR O.T. SENIOR

Treasurer to the Local Government.

Sgd.:   
HON. (CHIEF) GODWIN ADODE

Executive Chairman.

Date: 18/03/2022

Date: 18/3/22



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UGHELLI NORTH LOCAL GOVERNMENT, UGHELLI.

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2021

PREVIOUS YEAR 2020 (₦)	REVENUE	NOTE	ACTUAL 2021(₦)	FINAL BUDGET 2021(₦)	VARIANCE ON FINAL BUDGET 2021(₦)
1,720,703,785.77	<b>Govt. Share of FAAC</b>	<b>1</b>	<b>1,715,630,666.87</b>	<b>2,035,612,722.72</b>	<b>(319,982,055.85)</b>
674,072,821.80	<b>Govt. Share of VAT</b>	<b>2</b>	<b>960,073,537.69</b>	<b>601,291,640.46</b>	<b>358,781,897.23</b>
523,365,114.67	<b>State Government Allocation</b>	<b>3</b>	<b>297,921,087.92</b>		<b>297,921,087.92</b>
54,411,980.68	<b>Non - Tax Revenue</b>	<b>4</b>	<b>56,024,039.41</b>	<b>70,987,700.00</b>	<b>(14,963,660.59)</b>
43,375,755.12	<b>Other Receipts</b>				-
3,015,929,458.04	<b>Total Revenue</b>		<b>3,029,649,331.89</b>	<b>2,707,892,063.18</b>	<b>321,757,268.71</b>
	<b>EXPENDITURE</b>				
2,335,109,444.14	<b>Salaries &amp; Wages</b>	<b>6</b>	<b>2,222,438,667.36</b>	<b>2,325,429,755.59</b>	<b>(102,991,088.23)</b>
492,706,253.48	<b>Social Contibution</b>	<b>7</b>	<b>401,406,461.80</b>	<b>21,000,000.00</b>	<b>380,406,461.80</b>
373,212,820.19	<b>Overhead Cost</b>	<b>8</b>	<b>347,373,489.32</b>	<b>1,041,609,966.73</b>	<b>(694,236,477.41)</b>
	<b>Finance Costs</b>		-		-
	<b>Depreciation</b>	<b>16</b>	<b>55,079,268.89</b>		<b>55,079,268.89</b>
	<b>Bad Debt</b>				-
3,201,028,517.81	<b>Total Expenditure</b>		<b>3,026,297,887.37</b>	<b>3,388,039,722.32</b>	<b>(361,741,834.95)</b>
(185,099,059.77)	<b>Surplus(Deficit)from Operating Activities For the Period</b>		<b>3,351,444.52</b>	<b>(680,147,659.14)</b>	
	<b>Total Non-Operating Expenses</b>		-		
	<b>Surplus from Ordinary Activities</b>		-		
(185,099,059.77)	<b>Net Surplus /Deficit for the period</b>		<b>3,351,444.52</b>	<b>(680,147,659.14)</b>	



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UGHELLI NORTH LOCAL GOVERNMENT, UGHELLI.

### STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

ASSETS	NOTES	2021 ACTUAL	2020 ACTUAL
		₦	₦
Cash and its Equivalent	12	4,102,366.73	224,076,403.04
Prepayments	9	267,098,714.63	373,785,758.15
Receivable	11	244,019,730.36	
Inventories	19	98,560.00	98,560.00
<b>TOTAL CURRENT ASSET</b>		<b>515,319,371.72</b>	<b>597,960,721.19</b>
NON CURRENT ASSET			
Long term loans			
Investment	18	1,638,531.35	1,638,531.35
Property, Plant & Equipment	13	2,799,252,212.36	2,776,856,289.24
<b>Total Non-Current Assets</b>		<b>2,800,890,743.71</b>	<b>2,778,494,820.59</b>
<b>TOTAL ASSETS</b>		<b>3,316,210,115.43</b>	<b>3,376,455,541.78</b>
<b>LIABILITIES</b>			
Current Liabilities			
Deposits (Unremitted Deductions)	14	390,520,910.17	432,360,976.03
PAYABLES	15	4,272,367.57	4,272,367.57
Short term loan	20		11,900,000.00
<b>TOTAL LIABILITIES</b>		<b>394,793,277.74</b>	<b>448,533,343.60</b>
<b>NET ASSETS</b>		<b>2,921,416,837.69</b>	<b>2,927,922,198.18</b>
Reserves		2,694,798,299.28	2,897,309,017.91
Accumulated Surpluses		<b>226,618,538.41</b>	<b>30,613,180.27</b>
<b>TOTAL NET ASSET/EQUITY</b>		<b>2,921,416,837.69</b>	<b>2,927,922,198.18</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UGHELLI NORTH LOCAL GOVERNMENT, UGHELLI.

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

DESCRIPTION	NOTES	2021	2020
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>		₦	₦
<b>INFLOWS</b>			
Government Share of FAAC	1	1,676,390,500.79	1,720,703,785.77
Government Share of VAT	2	947,947,887.03	674,072,821.80
State Allocation	3	297,921,087.92	523,365,114.67
Non-Tax Revenue	4	56,024,039.41	54,411,980.68
Other Receipts			43,375,755.12
<b>Total Inflow from Operating Activities</b>		<b>2,978,283,515.15</b>	<b>3,015,929,458.04</b>
<b>OUTFLOWS</b>			
Wages and Salaries	6	2,222,438,667.36	2,361,575,672.22
Social Benefit	7	401,406,461.80	492,706,253.48
Overhead Cost	8	347,373,489.32	327,122,074.59
Finance Costs			
Advances	9	(106,687,043.52)	(11,730,423.76)
<b>Total Outflows</b>		<b>2,864,531,574.96</b>	<b>3,169,673,576.53</b>
Net Cash Flow from Operating Activities		<b>113,751,940.19</b>	<b>(153,744,118.49)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from Sale of Assets			-
Purchase of PPE (Capital)	10	(77,475,192.00)	(47,906,651.64)
Net Cash Flow from Investment Activities		<b>(77,475,192.00)</b>	<b>(47,906,651.64)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	14	34,071,645.99	920,544,495.89
Deposits Refunded	14	(75,911,711.85)	(925,497,839.58)
Net Cash Flow Financing Activities		<b>(41,840,065.86)</b>	<b>(4,953,343.69)</b>
Net Cash Flow from All Activities		<b>(5,563,317.67)</b>	<b>(206,604,113.82)</b>
Adjusted Opening Cash & Cash Equivalents as at 1/1/2021	21	<b>9,665,684.40</b>	430,680,516.86
<b>Cash &amp; Cash Equivalents as at 31/12/2021</b>	12	<b>4,102,366.73</b>	<b>224,076,403.04</b>





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UGHELLI NORTH LOCAL GOVERNMENT, UGHELLI.

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

CLASSIFICATION	NOTE S	RESERVES	ACCUMULATED SURPLUS/DEFICIT	TOTAL
BALANCE AS AT 1ST JAN 2021		2,897,309,017.91	30,613,180.27	2,927,922,198.18
<b>PRIOR YEAR ADJUSTMENT:</b>				-
Dec 2020 FAAC received in 2021 but not recognised in 2020	17		192,653,913.62	192,653,913.62
Effect of adjustment to opening cash & its equivalents	21	(214,410,718.63)		(214,410,718.63)
Loan repayment not accounted for	20	11,900,000.00		11,900,000.00
RESTATED BALANCE		<b>2,694,798,299.28</b>	<b>223,267,093.89</b>	<b>2,918,065,393.17</b>
NET SURPLUS/DEFICIT FOR THE PERIOD			3,351,444.52	3,351,444.52
<b>TOTAL</b>		<b>2,694,798,299.28</b>	<b>226,618,538.41</b>	<b>2,921,416,837.69</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UGHELLI SOUTH LOCAL GOVERNMENT OTU- JEREMI DELTA STATE OF NIGERIA

Our Ref: \_\_\_\_\_

Your Ref: \_\_\_\_\_

Date: \_\_\_\_\_

### RESPONSIBILITY FOR FINANCIAL STATEMENT

This Financial Statement has been prepared by the Treasurer, Ughelli South Local Government Council, Otu-Jeremi in accordance with the provision of the Finance (Control and Management) Act, 1958 as amended. The Financial Statement complies with generally accepted accounting principles and practices.

The Treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources. To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

Signed: *Joseph N. Disieagu*  
MR. JOSEPH N. DISIEAGU  
Treasurer to the Local Government.

Date: 29/3/2022

We accept the responsibility for the integrity of this financial statement, the information it contains and its compliance with the Finance (Control and Management) Act 1958 as amended. In our opinion, the financial statement fairly reflects the financial position of Ughelli South Local Government Council, Otu-Jeremi as at 31<sup>st</sup> December, 2021.

Signed: *Joseph N. Disieagu*  
MR. JOSEPH N. DISIEAGU  
Treasurer to the Local Government

Signed: *Emaduku A. Austin*  
MR. EMADUKU A. AUSTIN  
Director of Personnel Management

Sign: *Richard Kofi*  
HON DR. RICHARD KOFI (JP)  
CHAIRMAN  
DATE: 29/3/2022



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UGHELLI SOUTH LOCAL GOVERNMENT OTU –JEREMI

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

2020 ACTUAL	PARTICULARS	NOTE	2021 ACTUAL	2021 BUDGET	VARIANCE
₦	<u>REVENUE</u>		₦	₦	₦
1,360,608,493.11	Statutory Allocation	2	1,349,422,168.99	3,522,266,317.70	(2,118,737,656.73)
563,538,617.45	VAT Allocation	2	804,600,233.87	833,313,666.27	(28,713,432.40)
650,160,446.32	10% State Allocation	2	450,775,013.52	382,018,629.93	(24,487,158.88)
	Written Off Deposits		135,979,983.82		
36,332,199.24	Non-Tax Revenue	1	51,034,367.68	110,855,472.44	(62,088,733.44)
<b>2,610,639,756.12</b>	<b>TOTAL REVENUE</b>		<b>2,791,811,767.88</b>	<b>4,848,454,086.34</b>	<b>(2,233,446,292.93)</b>
	<u>EXPENDITURE</u>				
2,089,082,198.37	Salaries & Wages	3	2,011,973,886.91	2,843,933,979.75	824,051,576.50
407,956,344.21	Social Benefits	4	410,278,294.77	598,843,752.34	283,870,252.55
243,821,712.58	Overhead Cost	5	246,733,960.48	756,425,596.02	527,351,437.28
	Investment	8	19,291,986.38		
198,753,108.65	Depreciation Charge	13	203,890,608.65	0.00	(203,890,608.65)
	Written Off Advances		26,074,325.93		
<b>2,939,593,363.81</b>	<b>TOTAL EXPENDITURE</b>		<b>2,918,243,063.12</b>	<b>4,199,203,328.11</b>	<b>1,431,382,657.68</b>
(328,953,607.69)	Surplus/(deficit) from operating activities for the period		(126,431,295.24)		
	Gain/Loss on exchange of PPE		0.00		
	Gain/Loss on foreign exchange transaction		0.00		
	Total Non-operating revenue/(expenses)		0.00		
(328,953,607.69)	<b>NET SURPLUS /(DEFICIT)FOR THE PERIOD</b>		(126,431,295.24)		



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UGHELLI SOUTH LOCAL GOVERNMENT OTU –JEREMI STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER, 2021

PARTICULARS	NOTES	ACTUAL 2021	ACTUAL 2020
		N	N
<b><u>ASSETS</u></b>			
<b>CURRENT ASSETS</b>			
Cash and Its Equivalent	7	(5,525,401.06 )	15,644,528.13
Prepayments/Advance	9	129,312,688.09	152,180,276.89
Inventories	12	54,300.00	54,300.00
Account Receivable(December allocation)		197,433,918.68	0.00
<b>TOTAL CURRENT ASSETS</b>		<b>321,275,505.71</b>	<b>167,879,105.02</b>
<b><u>NON –CURRENT ASSETS</u></b>			
Investments-Financial	8	19,291,986.38	19,291,986.38
Property, Plant & Equipment	13	1,928,956,918.95	2,100,785,027.60
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,948,248,905.33</b>	<b>2,120,077,013.98</b>
<b>TOTAL ASSETS</b>		<b>2,269,524,411.04</b>	<b>2,287,956,119.00</b>
<b><u>LIABILITIES</u></b>			
<b>CURRENT LIABILITIES</b>			
Unremitted Deductions	10	124,502,955.24	260,822,341.41
Payables(Accrual)	11	249,871,267.86	135,268,536.32
<b>TOTAL CURRENT LIABILITIES</b>		<b>374,374,223.10</b>	<b>396,090,877.73</b>
<b><u>NON-CURRENT LIABILITIES</u></b>			
Long Term Provisions			
<b>TOTAL NON-CURRENT LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>		<b>374,374,223.10</b>	<b>396,090,877.73</b>
<b>NET ASSETS</b>		<b>1,895,150,187.94</b>	<b>1,891,865,241.27</b>
<b><u>NET ASSETS/EQUITY</u></b>			
Reserves		2,070,826,062.85	2,070,826,062.85
Accumulated Surplus		(175,675,874.91)	(178,960,821.58)
<b>TOTAL NET ASSETS/EQUITY</b>		<b>1,895,150,187.94</b>	<b>1,891,865,241.27</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UGHELLI SOUTH LOCAL GOVERNMENT OTU –JEREMI STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER, 2021

2021 BUDGET	CASHFLOWS FROM OPERATING ACTIVITIES	NOTES	2021 ACTUAL	2020 ACTUAL
₦			₦	₦
	<b>INFLOWS</b>			
3,522,266,317.70	Statutory Allocation	2	1,316,930,114.60	1,360,608,493.11
833,313,666.27	VAT Allocation	2	794,735,223.16	563,538,617.45
382,018,629.93	10% State Allocation	2b	450,775,013.52	702,050,240.71
110,855,472.44	Non-Tax Revenue	1	51,034,367.68	36,332,199.24
<b>4,848,454,086.34</b>	<b>Total Inflow from operating Activities (A)</b>	<b>A</b>	<b>2,613,474,718.96</b>	<b>2,662,529,550.51</b>
	<b>OUTFLOWS</b>			
2,843,933,979.75	Wages and Salaries	3	2,007,155,920.45	2,089,062,198.37
598,843,752.34	Social Benefits	4	409,973,563.61	407,956,344.21
756,425,596.02	Overhead Cost	5	245,301,526.66	243,821,712.58
	Prepayment(Advance)	9	3,213,637.43	(102,008,198.26)
4,199,203,328.11	<b>Total outflow from operating Activities</b>	<b>B</b>	<b>2,665,644,648.15</b>	<b>2,638,832,056.90</b>
	<b>Net Cash inflow/(outflow) from operating Activities</b>	<b>C=(A-B)</b>	<b>52,169,929.19</b>	<b>23,697,493.61</b>
	<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
	Proceeds from sale of Assets PPE		0.00	0.00
50,000,000.00	Purchase / Construction of PPE	6	31,000,000.00	(28,000,000.00)
	Net Cash flow from investing Activities		(31,000,000.00)	(28,000,000.00)
	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Deposits/Deductions Received	10	1,059,097,503.41	966,916,166.31
	Deposit Refunded/Deductions Remitted	10	1,059,436,905.76	(968,626,316.87)
	<b>Net Cash flow from financing Activities</b>		<b>(339,402.35)</b>	<b>(1,710,150.56)</b>
	<b>Net Cash flow from all Activities</b>		<b>(21,169,929.19)</b>	<b>(6,012,656.95)</b>
	Cash & Cash Equivalent (1/1.....)		7,196,816.72	21,657,185.08
	<b>Cash &amp; Cash Equivalent (31/12.....)</b>	<b>7</b>	<b><u>(5,525,401.06)</u></b>	<b><u>15,644,528.13</u></b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UGHELLI SOUTH LOCAL GOVERNMENT OTU –JEREMI

### STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE YEAR ENDED 31<sup>st</sup>DECEMBER, 2021

<b>PARTICULARS</b>	<b>RESERVES</b>	<b>ACCUMULATED SURPLUS/ (DEFICITS)</b>	<b>TOTAL</b>
Balances as at 1 <sup>st</sup> January, 2021	2,070,826,062.85	(178,960,821.58)	1,891,865,241.27
<b>PRIOR YEAR ADJUSTMENTS:</b>			
Overstatement in bank bal. b/d		(8,447,711.41)	(8,447,711.41)
Overstatement in prepayments		(6,900.30)	(6,900.30)
Overstatement in depreciation of Motor Vehicles in the previous accounting year		(1,062,500.00)	(1,062,500.00)
understatement of performance in the previous accounting year(December 2020 allocation received in January 2021)		155,076,853.58	155,076,853.58
overstatement of performance in the previous accounting year(arrears of salaries of past political office holders)		(15,843,499.96)	(15,843,499.96)
Net surplus /(Deficit) for the period	0.00	(126,431,295.24)	(126,431,295.24)
<b>NET ASSETS/EQUITY(31/12/21)</b>	<b>2,070,826,062.85</b>	<b>(175,675,874.91)</b>	<b>1,895,150,187.94</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UKWUANI LOCAL GOVERNMENT OBIARUKU

Your Ref.: \_\_\_\_\_

Our Ref.: Uk. 27/T/23

Date: 22nd June, 2022

### RESPONSIBILITY FOR FINANCIAL STATEMENTS

These financial statements have been prepared by the Treasurer, Ukwuani Local Government Council, Obiaruku in accordance with the provision of the Finance (Control and Management) Act 1958 as Amended. The financial statements comply with generally accepted accounting principle and practice.

The Treasurer is responsible for the establishing and maintaining a system of internal control designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public finance resource by the Local Government Council, to best of my knowledge, this system of financial control has operated adequately throughout the reporting period.

Signed: \_\_\_\_\_

Mrs. Ighomrore Hope Ophe  
Treasurer to the Local Government

Date: 22/6/22

We accept the responsibility for the integrity of this financial statements, the information contain and their compliance with the finance (Control and Management) Act 1958 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Ukwuani Local Government Council, Obiaruku as at 31st December, 2021.

Signed: \_\_\_\_\_

Mrs. Ighomrore Hope Ophe  
Treasurer to the Local Government

Date: 22/6/22

Signed: \_\_\_\_\_

Hon. (Barr.) Solomon Chiamaka Ajede  
Executive Chairman

Date: 22-06-2022

Umuebu Road, P.M.B. 004, Obiaruku, Delta State, Nigeria.



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UKWUANI LOCAL GOVERNMENT, OBIARUKU STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD 31ST DECEMBER, 2021

ACTUAL 2020 ₦	REVENUE	NOTE	2021 ACTUAL ₦	FINAL BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET 2021 ₦
1,070,909,383.41	Statutory Allocation	2	1,072,594,141.93	3,724,883,450.00	2,651,289,308.07
467,679,625.00	VAT Allocation	2	669,768,538.89	0.00	(669,768,538.89)
47,261,195.96	10% State Allocation	2	59,481,600.00	450,769,555.90	391,287,955.90
12,085,000.00	Non-Tax Revenue (IGR)	1	15,950,755.14	19,451,000.00	3,500,244.86
0.00	Miscellaneous Income (Deposits waiver)	10	119,340,963.34		(119,340,963.34)
<b>1,597,935,204.37</b>	<b>Total Revenue</b>		<b>1,9387,135,999.30</b>	<b>4,195,105,005.90</b>	2,256,969,006.60
	<b>EXPENDITURE</b>				
1,217,038,165.52	Salaries & Wages	3	1,125,994,962.35	1,766,621,071.29	640,626,108.94
273,974,025.66	Social Benefit	4	257,566,956.59	180,000,000.00	(77,566,956.59)
138,683,710.86	Overhead	5	461,805,978.10	505,000,000.00	43,194,021.90
22,906,439.39	Depreciation for the year	13	22,906,439.69	-	(22,906,439.69)
0.00	Bad Debts (Advances Waiver)	9	170,034,315.96	-	(170,034,315.96)
<b>1,652,602,341.43</b>	<b>Total Expenditure</b>		<b>2,038,308,652.69</b>	<b>2,271,621,071.29</b>	233,312,418.60
(54,667,137.06)	Surplus/(Deficit) from Operating Activities for the period		(101,172,653.39)		
0.00	NON-OPERATING ACTIVITIES		0.00		
-	Transfer or sales of Assets		-		-
-	Gain/(Loss)on sales of Assets		-		-
-	Total Non-operating Activities		-		-
(54,667,137.06)	Net Surplus/(Deficit) for the period		<b>(101,172,653.39)</b>		





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UKWUANI LOCAL GOVERNMENT, OBIARUKU

### STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 31ST DECEMBER, 2021

ASSETS	NOTES	2021 ACTUAL (₦)	2020 ACTUAL (₦)
<b>CURRENTS ASSETS:</b>			
Cash and its Equivalents	7	69,088,123.32	(1,196,397.82)
Prepayments(Advances)	9	58,374,461.52	248,273,171.47
Receivables		159,423,902.74	
Inventories	12	1,730,600.00	3,151,100.00
<b>TOTAL CURRENT ASSET (a)</b>		<b>288,617,087.58</b>	<b>250,227,853.65</b>
<b>NON CURRENT ASSETS</b>			
Investments	8	3,938,655.84	3,938,655.84
Property, Plant & Equipment	13	12,668,853,843.12	12,621,683,622.30
<b>Total Non-Current Assets (b)</b>		<b>12,672,792,498.96</b>	<b>12,625,622,278.10</b>
<b>TOTAL ASSETS (a)+(b)= (c)</b>		<b>12,961,409,586.54</b>	<b>12,875,850,131.79</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Unremitted Deductions (Deposits)	10	37,020.00	119,340,963.34
Accrued Expenses	12	3,281,496.44	11,281,496.44
Short Term Loans	11	0.00	0.00
<b>Total Current Liabilities</b>		<b>3,318,516.44</b>	<b>130,622,459.78</b>
<b>NON-CURRENT LIABILITIES</b>			
Public Fund		0.00	
Long-Term Loan(Borrowing)		0.00	
<b>Total non-current Liabilities</b>		<b>0.00</b>	
<b>TOTAL LIABILITIES (d)</b>		<b>3,318,516.44</b>	
<b>NET ASSETS (c)-(d)</b>		<b>12,958,091,070.10</b>	<b>12,745,227,672.01</b>
<b>Financed By:</b>			
<b>Net Asset/Equity</b>			
Reserves	14	12,390,224,057.62	12,390,224,057.62
Accumulated surpluses	15	567,867,012.48	335,003,614.39
<b>Total Net Asset/Equity</b>		<b>12,980,997,509.67</b>	<b>12,745,227,672.01</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UKWUANI LOCAL GOVERNMENT, OBIARUKU

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

CLASSIFICATION	NOTES	2021 ACTUAL	2020 ACTUAL
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>INFLOWS</b>			
Statutory Allocation	2	1,033,437,737.62	1,070,909,383.41
VAT Allocation	2	661,864,031.42	467,679,625.00
10% State Allocation	2	59,481,600.00	47,261,195.96
Non -Tax Revenue (IGR)	1	15,950,755.14	12,085,000.00
<b>Total Inflow</b>		<b>1,770,734,124.18</b>	<b>1,597,935,204.37</b>
<b>OUTFLOWS</b>			
Salaries and Wages	3	1,125,994,962.35	1,217,038,165.52
Social Benefits	4	257,566,956.59	273,974,025.66
Overhead Cost	5	461,805,978.10	138,683,710.86
Prepayments (Advances)	9	(237,864,394.00)	7,929,000.00
<b>Total Outflows</b>		<b>1,607,503,503.04</b>	<b>1,637,624,882.04</b>
<b>Net Cash flow from Operating Activities (a)</b>		<b>163,230,621.14</b>	<b>(39,689,677.67)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from sale of Assets		0.00	0.00
Purchase of PPE (Capital)	6	92,983,100.00	0.00
<b>Net Cash flow from Investing Activities (b)</b>		<b>(92,983,100.00)</b>	<b>0.00</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deductions received	10	603,457,747.94	249,738,077.92
Deductions Remitted	10	(603,420,727.94)	249,739,077.92
<b>Net Cash Flow From Financing Activities (c)</b>		<b>37,020.00</b>	<b>0.00</b>
<b>Net Cash flow from all Activities (a+b+c)</b>		<b>70,284,541.14</b>	<b>(39,689,697.67)</b>
<b>Opening Cash/Cash Equivalent as at 1/1/21</b>		<b>(1,196,417.82)</b>	<b>38,493,279.85</b>
<b>Cash &amp; Cash Equivalent as 31/12/21</b>		<b>69,088,123.32</b>	<b>(1,196,417.82)</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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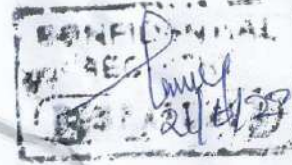
## UKWUANI LOCAL GOVERNMENT, OBIARUKU STATEMENT OF CHANGE IN NET ASSET/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

DETAILS	NOTE	RESERVE (₦)	ACCUMULATED SURPLUS/DEFICIT (₦)	TOTAL (₦)
Balance as at 1/1/2021	14	12,390,224,057.62	335,003,614.39	12,725,227,672.01
<i>Year 2020 Statutory Allocation received in Jan. 2021</i>	17		112,362,990.96	112,362,990.96
<i>Add undercast of Previous year</i>	16		221,673,060.52	221,673,060.52
Net Surplus/Deficits for the period			(101,172,653.39)	(101,172,653.39)
Balance as at 31/12/2021		<b><u>12,390,224,052.62</u></b>	567,867,012.48	12,958,091,070.10



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UWWIE LOCAL GOVERNMENT COUNCIL

P.M.B. 191,  
EFFURUN,  
DELTA STATE

Our Ref: \_\_\_\_\_ Your Ref: \_\_\_\_\_ Date: \_\_\_\_\_

### STATEMENT NO. 1 RESPONSIBILITY FOR FINANCIAL STATEMENTS.

These Financial Statements have been prepared by the Treasurer, **UWWIE Local Government Council** in accordance with the provisions of the Finance (Control and Management) Act, 1958 as amended. The financial statements comply with generally accepted accounting principles and practices.

The Treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge, this system of internal controls has operated adequately throughout the reporting period.

Sign:   
**ETAKEBO .O. BISHOP**  
Treasurer to the Local Government.

Date:  25-03-22

We accept responsibility for the integrity of this financial statement, the information they contain and their compliance with the Finance (Control and Management) Act as amended.

In our opinion, these financial statements fairly reflect the financial position of the UWWIE LOCAL GOVERNMENT COUNCIL, EFFURUN as at 31st December 2021 and it's operation for the year ended on that date.

Sign:   
**ETAKEBO .O. BISHOP**  
Treasurer to the Local Government.

Date: 25-03-2022

Sign:   
**HON. RAMSON TEGA ONOYAKE**  
Executive Chairman

Date: 25-3-2022

2021 GENERAL PURPOSE FINANCIAL STATEMENTS, UWWIE LOCAL GOVERNMENT COUNCIL, EFFURUN



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UVWIE LOCAL GOVERNMENT, EFFURUN

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

Previous Year Actual 2020	REVENUE	Notes	Actual 2021	Final Budget 2021	Variance on Final Budget
(₦)			(₦)	(₦)	(₦)
1,436,047,961.10	Statutory Allocation	1	1,254,764,212.31	4,801,500,000.00	(3,546,735,787.69)
540,800,575.77	VAT Allocation	2	772,617,749.52	820,000,000.00	(47,382,250.48)
197,317,013.63	10% State Allocation	3	102,013,373.18	99,999,999.00	2,013,374.18
23,896,492.00	Non-Tax Revenue	4	68,221,548.88	145,790,732.94	(77,569,184.06)
-	Other Revenue	5	1,175,793.92	-	1,175,793.92
<b>2,198,062,042.50</b>	<b>Total Receipt (a)</b>		<b>2,198,792,677.81</b>	<b>5,867,290,731.94</b>	<b>(3,668,498,054.13)</b>
	<b>EXPENDITURE</b>				
1,536,927,864.65	Salaries & Wages	6	1,530,745,517.95	2,723,281,519.40	(1,192,536,001.45)
337,549,260.51	Social Benefits	7	342,350,414.37	339,279,037.51	3,071,376.86
160,314,922.72	Overhead Cost	8	303,835,824.13	934,164,298.87	(630,328,474.74)
24,108,647.08	Depreciation	APPENDIX C	24,108,647.08	0.00	24,108,647.08
<b>2,058,900,694.96</b>	<b>Total Expenditure (b)</b>		<b>2,201,040,403.53</b>	<b>3,996,724,855.78</b>	<b>(1,795,684,452.25)</b>
<b>139,161,347.54</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>(2,247,725.72)</b>	<b>1,870,565,876.16</b>	<b>(1,872,813,601.88)</b>
	Gain/ Loss on Sale of Asset				
<b>0.00</b>	<b>Total Non-Operating Revenue (Expenses) (d)</b>		<b>0.00</b>	<b>0.00</b>	
<b>139,161,347.54</b>	<b>Surplus/(deficit) from Ordinary Activities e=(c+d)</b>		<b>(2,247,725.72)</b>	<b>1,870,565,876.16</b>	<b>(1,872,813,601.88)</b>
<b>139,161,347.54</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>(2,247,725.72)</b>	<b>1,870,565,876.16</b>	<b>(1,872,813,601.88)</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UVWIE LOCAL GOVERNMENT, EFFURUN

### STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

<u>ASSETS</u>	Notes	2021 (₦)	2020 (₦)
<b>Current Assets</b>			
Cash and cash equivalents	10	37,797,634.24	261,434,608.32
Receivables	15	186,124,286.36	0.00
Prepayments	9	103,462,267.43	153,110,403.41
Inventories	14	250,000.00	250,000.00
<b>Total Current Assets</b>	<b>A</b>	<b>327,634,188.03</b>	<b>414,795,011.73</b>
<b>Non-current assets</b>			
Investments	11	3,570,048.77	3,570,048.77
Property, Plant & Equipment	12	1,662,056,301.03	1,648,091,948.12
<b>Total Non-current assets</b>	<b>B</b>	<b>1,665,626,349.80</b>	<b>1,651,661,996.89</b>
<b>Total Assets</b>	<b>= A + B</b>	<b>1,993,260,537.83</b>	<b>2,066,457,008.62</b>
<b><u>LIABILITIES</u></b>			
<b>Current Liabilities</b>			
<b>Deposits</b>	13	26,436,970.36	45,616,728.09
Unremitted Deductions			
Payables by Nature: (Accrued Expenses)			
Short Term Loans & Debts			
<b>Total Current Liabilities</b>	<b>D</b>	<b>26,436,970.36</b>	<b>45,616,728.09</b>
<b>Non-Current Liabilities</b>			
Public Funds			
Long Term Borrowings			
Long Term Provisions			
<b>Total Non-Current Liabilities</b>	<b>E</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities: F = D + E</b>		<b>26,436,970.36</b>	<b>45,616,728.09</b>
<b>Net Assets:</b>	<b>G = C - F</b>	<b>1,966,823,567.47</b>	<b>2,020,840,280.53</b>
<b><u>NET ASSETS/EQUITY</u></b>			
Reserves		1,314,708,924.36	1,321,674,339.09
Accumulated surpluses/(deficits)		652,114,643.12	699,165,941.44
<b>Total Net Assets/Equity:</b>		<b>1,966,823,567.48</b>	<b>2,020,840,280.53</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UVWIE LOCAL GOVERNMENT, EFFURUN

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2021	2020
		ACTUAL	ACTUAL
<b>Inflows</b>		₦	₦
Statutory Allocation	1	1,224,030,400.52	1,436,047,961.10
VAT Allocation	2	763,217,776.09	540,800,575.77
10% State Allocation	3	102,013,373.18	197,317,013.63
Non-Tax Revenue	4	68,221,548.88	23,896,492.00
Other Revenue	5	1,175,793.92	0.00
<b>Total Inflow from Operating Activities (A)</b>		<b>2,158,658,892.59</b>	<b>2,198,062,042.50</b>
<b>Outflows</b>			
Wages and Salaries	6	1,530,745,517.95	1,536,927,864.65
Social Benefits	7	342,350,414.37	337,549,260.51
Overhead Cost	8	303,835,824.13	160,314,922.72
Prepayment	9	(23,502,963.52)	(43,366,537.00)
<b>Total Outflow from Operating Activities (B)</b>		<b>2,153,428,792.93</b>	<b>1,991,425,510.88</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>5,230,099.66</b>	<b>206,636,531.62</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>			
Proceeds from sale of Assets PPE			
Purchase/ Construction of PPE	APPENDIX C	38,073,000.00	0.00
<b>Net Cash Flow from Investing Activities</b>		<b>(38,073,000.00)</b>	<b>0.00</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>			
Deposits Received		311,514,706.52	311,455,218.66
Deposits Refunded		311,514,706.52	311,455,218.66
Loan Repayment		0.00	0.00
<b>Net Cash Flow from Financing Activities</b>		<b>0.00</b>	<b>0.00</b>
<b>Net Cash Flow from all Activities</b>		<b>(32,842,900.34)</b>	<b>206,636,531.62</b>
Opening Cash & Its Equivalent as at 1/1/2021	16	70,640,534.58	54,798,076.70
<b>Cash &amp; Its Equivalent as at 31/12/2021</b>	10	<b>37,797,634.24</b>	<b>261,434,608.32</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## UVWIE LOCAL GOVERNMENT, EFFURUN

### STATEMENT OF CHANGES IN NET/EQUITY FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

Description	Note	Reserves	Accumulated Surpluses/ (Deficits)	Total
		₦	₦	₦
Balance As At 1st January, 2021		1,321,674,339.09	699,165,941.44	<b>2,020,840,280.53</b>
December 2020 Statutory Allocation received in January 2021			145,990,501.14	<b>145,990,501.14</b>
Prior Year Adjustment (Advances and Deposits)		(6,965,414.73)		<b>(6,965,414.73)</b>
Prior Year Adjustment (Cash & Its Equivalentents)	16		(190,794,073.74)	<b>(190,794,073.74)</b>
<b>Total</b>		<b>1,314,708,924.36</b>	<b>654,362,368.84</b>	<b>1,969,071,293.20</b>
<b>Net Surplus/ (Deficit) for the Period</b>			<b>(2,247,725.72)</b>	<b>(2,247,725.72)</b>
<b>Balance As At 31 December 2021</b>		<b>1,314,708,924.36</b>	<b>652,114,643.12</b>	<b>1,966,823,567.48</b>





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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DELTA STATE

## WARRI NORTH LOCAL GOVERNMENT

P.M.B 1, KOKO DELTA STATE  
TEL: 08034495360, 09024227891  
[www.warrinorthlga.org](http://www.warrinorthlga.org)

### 2021 ANNUAL FINANCIAL STATEMENTS

#### RESPONSIBILITY FOR FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021

These Financial Statements have been prepared by the treasurer of Warri North Local Government, Delta State in accordance with the provisions of the international Public Sector Accounting Standard (IPSAS) as issued by FAAC sub-committee on the road map for the adoption and implementation of IPSAS.

IPSAS is designed to apply to the general purpose Financial Statements of all Public Sector entities and complies with Finance (Control and Management) Act 1958 as Amended.

The Financial Statements include Statement of Financial Cash Flow, Statement of Financial Performance, Statement of Financial Position, Statement of change in Net Assets and Equity.

The Treasurer is responsible for establishing and maintaining a system of the internal control designed to prove reasonable assurance that the transactions recorded are within statutory authority and properly recorded.

To the best of our knowledge, this system of internal control is operated adequately throughout the reporting period.

**Monday Agbeyi** (FCNA, FCTI, FCIA, FNIM)  
Treasurer to the Local Government  
Warri North Local Government  
Koko.

**FRC / 2021 / 002 / 00000023422**

**Hon. Smart Olorunyomi Asekutu**  
Executive Chairman  
Warri North Local Government  
Koko.



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## WARRI NORTH LOCAL GOVERNMENT, KOKO

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

2020 ACTUAL ₦	REVENUE	NOTES	2021 ACTUAL ₦	FINAL BUDGET ₦	VARIANCE ON BUDGET ₦
1,209,031,450.08	Statutory Allocation	2	1,327,927,409.74	2,042,389,642.93	714,462,233.19
485,074,680.31	VAT Allocation	2	694,235,776.07	987,768,236.35	293,532,460.28
11,916,000.00	Tax Revenue	1	10,244,225.17	14,395,000.00	4,150,774.83
	Non-Tax Revenue				
	Miscellaneous Revenue		53,172,663.61		-53,172,663.61
	Sale of Assets				
	Excess Crude				
60,351,747.68	10% State Allocation	2	82,582,589.42	917,213,362.33	834,630,772.91
1,766,373,878.07	<b>TOTAL REVENUE</b>		<b><u>2,168,162,664.01</u></b>	<b><u>3,961,766,241.61</u></b>	<b><u>1,793,603,577.60</u></b>
	<b><u>EXPENDITURE</u></b>				
1,081,914,425.29	Salaries & Wages	3	1,089,418,460.77	1,297,141,429.33	203,171,821.60
192,794,190.33	Social Benefit	4	202,751,759.58	710,148,484.37	507,396,724.78
404,502,887.76	Overhead Cost	5	653,737,250.15	831,512,346.65	177,772,106.50
73,775,000.00	Financial Cost				
21,446,011.71	Depreciation Cost	12	22,011,371.98		-22,011,371.98
	Bad Debts				
1,774,432,515.09	<b>TOTAL EXPENDITURE</b>		<b>1,967,918,842.48</b>	<b>2,838,802,260.35</b>	<b>869,779,221.40</b>
(8,058,637.02)	<b>Surplus(Deficit)from Operating Activities for the period</b>		<b>200,243,821.53</b>	<b>1,122,963,981.26</b>	<b>923,824,356.20</b>
	Transfer on sale of Assets				
	Gain/Loss on sale of Assets	12	(8,600,000.00)		
	Gain/Loss on foreign Exchange Transfer				
	Total Non-Operating Expenses				
	Surplus From Ordinary Activities				
(8,058,637.02)	<b>Net Surplus/Deficit for the Period</b>		<b>191,643,821.53</b>		



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## WARRI NORTH LOCAL GOVERNMENT, KOKO

### STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2021

ASSETS	NOTES	2021 ACTUAL (₦)	2020 ACTUAL (₦)
Cash and its Equivalents	7	65,422,274.34	17,279,464.80
Prepayment (Advances)	9	82,127,250.00	91,402,849.53
Receivable		181,052,927.85	
Inventories	11	<u>1,700,000.00</u>	<u>2,000,000.00</u>
<b>TOTAL CURRENT ASSET</b>		<b>330,302,452.19</b>	<b>110,682,314.33</b>
<b>NON CURRENT ASSETS</b>			
Long Term Loans	16	7,500,000.00	
Investment	8	3,699,798.93	3,699,798.93
Property, Plant& Equipment	12	917,051,844.54	872,109,228.23
Investment Properties			
Intangible Assets		<u>0.00</u>	<u>0.00</u>
<b>TOTAL NON –CURRENT ASSETS</b>		<b>928,251,643.47</b>	<b>875,809,027.16</b>
<b>TOTAL ASSETS</b>		<b>1,258,554,095.66</b>	<b>986,491,341.49</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposits(unremitted deductions)	10	0.00	53,172,663.61
Accrued Expenses	15	1,829,576.49	6,380,723.45
Short Term Loan	16	<u>30,000,000.00</u>	<u>0.00</u>
<b>TOTAL CURRENT LIABILITIES</b>		<b>31,829,576.49</b>	<b>59,553,387.06</b>
<b>NON CURRENT LIABILITIES</b>			
Public Fund			
Long Term Borrowings			
Long Term Provision			
<b>TOTAL NON-CURRENT LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>		<b>31,829,576.49</b>	<b>59,553,387.06</b>
<b>NET ASSETS</b>		<b>1,226,724,519.17</b>	<b>926,937,954.43</b>
<b>FINANCED BY:</b>			
RESERVES	13	<b>780,749,520.51</b>	<b>780,749,520.51</b>
ACCUMULATED SURPLUS	14	<b>445,974,998.66</b>	<b>146,188,433.92</b>
<b>NET EQUITY</b>		<b>1,226,724,519.17</b>	<b>926,937,954.43</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## WARRI NORTH LOCAL GOVERNMENT, KOKO

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

DESCRIPTION	NOTES	2021 ACTUAL	2020 ACTUAL
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>INFLOWS</b>			
Statutory Allocation	2	1,254,055,182.31	1,209,031,450.08
VAT Allocation	2	685,975,505.82	485,074,680.31
Tax Revenue (IGR)	1	10,244,225.17	11,916,000.00
Non –Tax Revenue			
Investment Income			
Interest Earned			
Aids and Grant			
Debt Forgiveness			
10% State Allocation	2	82,582,589.42	60,351,747.68
Transfer from other Government			
<b>Total Inflow From Operating Activities</b>		<b>2,032, 857,502.72</b>	<b>1,766,373,878.07</b>
<b>OUTFLOWS</b>			
Salary & Wages	3	1,080,517,831.96	1,140,023,136.61
Social Benefits	4	201,886,030.08	192,794,190.33
Overhead Cost	5	653,314,131.14	404,602,887.76
Subsidies			
Advances	9	(10,473,300.00)	(55,518,280.00)
Transfer to other Government Entities			
Financial Cost			
<b>Total Outflow from Operating Activities</b>		<b>1,925,244,693.18</b>	<b>1,681,901,934.70</b>
<b>Net Cashflow/(Outflow)From Operating Activities</b>		<b>107,612,809.54</b>	<b>84,471,943.37</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Purchase of PPE(Capital)	6	<u>97,000,000.00</u>	<u>73,775,000.00</u>
<b>CASHFLOW FROM FINANCING</b>			
Deposits Received	10	494,901,196.18	390,860,819.44
Deposits Refunded	10	(494,901,196.18)	(390,860,819.44)
Loan	16	60,000,000.00	
Loan Repayment		(22,500,000.00)	
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>		<b>37,500,000.00</b>	<b>0.00</b>
<b>NET CASHFLOW FROM ALL ACTIVITIES</b>		<b>48,112,809.54</b>	<b>10,696,943.37</b>
<b>Opening Cash &amp;Cash Equivalents as at 1/1/2021</b>	7	17,309,464.80	6,582,521.43
<b>Cash &amp; its cash Equivalents as at 31/12/2021</b>	7	<b>65,422,274.34</b>	<b>17,279,464.80</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## WARRI NORTH LOCAL GOVERNMENT, KOKO

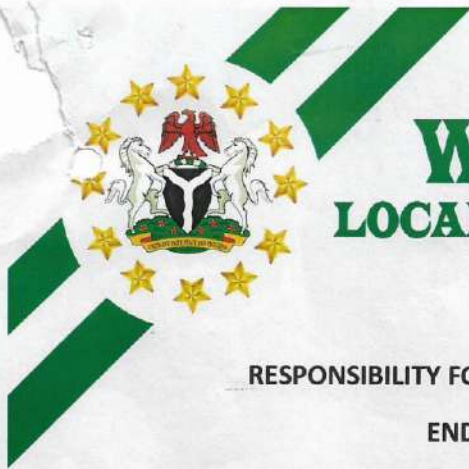
### STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE YEAR ENDED 31st DECEMBER, 2021

DETAIL	NOTE	RESERVES ₦	ACCUMULATED SURPLUS/DEFICIT ₦	TOTAL ₦
Balances as at 1 <sup>st</sup> January, 2021		780,749,520.51	146,188,433.92	926,937,954.43
Dec 2020 FAAC received in 2021			98,920,430.17	98,920,430.17
Negative Advances written off			4,054,352.47	4,054,352.47
Depreciation not capture in previous year			5,167,960.57	5,167,960.57
<b>TOTAL</b>		<b>780,749,520.51</b>	<b>254,331,177.13</b>	<b>1,035,080,697.64</b>
Net surplus/(Deficit) for the period			191,643,821.53	191,643,821.53
<b>Balance as at 31<sup>st</sup> December, 2021</b>		<b>780,749,520.51</b>	<b>445,974,998.66</b>	<b>1,226,724,519.17</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## WARRI SOUTH LOCAL GOVERNMENT COUNCIL

### RESPONSIBILITY FOR FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021.

These financial statements have been prepared by the treasurer of WARRI SOUTH LOCAL GOVERNMENT COUNCIL in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory and properly record the use of all public financial resources by the local government council.

To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period

Signed:

Treasurer:.....

Date: 24-3-2022

We accepted responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of the Local Government Council as at 31<sup>st</sup> December, 2021 and its operations for the year ended on that date.

Treasurer

Date

Executive Chairman

Date



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## WARRI SOUTH LOCAL GOVERNMENT, WARRI

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2021

2020 ACTUAL (₦)	CLASSIFICATION	NOTE	2021 ACTUAL (₦)	2021 FINAL BUDGET (₦)	VERIANCE ON FINAL BUDGET (₦)
	<b>REVENUE</b>				
1,513,212,348.00	Statutory Allocation	2	1,605,237,245.22	2,170,000,000.00	(553,007,614.96)
142,495,637.33	State Allocation	2	78,239,895.32	595,225,558.27	(516,985,662.95)
655,956,659.49	10% VAT Allocation	2	934,592,017.09	329,530,761.73	605,061,255.36
90,307,132.26	Non-Tax Revenue	1	92,987,053.69	260,021,757.80	(167,034,704.11)
	Investment Income				0.00
	Interest Earned				
	Aids and Grants				0.00
	Miscellaneous receipt (Waived Deposit)		235,349,453.79		107,276,053.50
<b>2,401,971,777.08</b>	<b>Total Inflow from Operating Activities</b>		<b>2,946,405,665.11</b>	<b>3,354,778,077.80</b>	<b>(524,690,673.16)</b>
	<b>EXPENDITURE</b>				
1,558,480,793.00	Salaries & Wages	3	1,391,006,521.11	1,956,876,656.35	1,291,652,653.26
373,737,003.71	Social Benefits	4	370,417,661.55	289,111,217.50	(81,683,523.68)
404,505,084.75	Overhead Cost	5	564,098,223.84	878,165,473.92	415,352,682.40
49,058,190.56	Depreciation Charge	11	37,114,535.54	0.00	(37,114,535.54)
	Financial Cost				0.00
	Impairment Cost				0.00
	Bad Debts (Waived Advances)	8	107,276,053.50	0.00	(107,276,053.50)
	Transfers				0.00
<b>2,385,981,071.02</b>	<b>Total Expenditure</b>		<b>2,469,912,995.54</b>	<b>3,124,153,347.76</b>	<b>1,480,931,222.93</b>
<b>16,190,709.06</b>	<b>Surplus/deficit from operating Activities for the period</b>		<b>476,492,669.57</b>	<b>230,624,730.04</b>	<b>(2,005,621,896.09)</b>
	Transfer of Sales of Assets		0.00	198,450.00	(198,450.00)
	Gain/Loss on Sale of Assets				
	Gain/Loss on foreign Exchange Transfer				
	<b>Total Non-Operating Expenses</b>				
<b>16,190,709.06</b>	<b>Net Surplus/Deficit for the period</b>		<b>476,492,669.57</b>	<b>230,823,180.04</b>	<b>(2,005,820,346.09)</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## WARRI SOUTH LOCAL GOVERNMENT, WARRI

### STATEMENT OF FINANCIAL POSITION FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2021

ASSETS	NOTES	ACTUAL 2021 (₦)	ACTUAL 2020 (₦)
<b>CURRENT ASSETS</b>			
Cash & Its Equivalent	7	<b>63,825,812.91</b>	12,257,543.51
Prepayments	8	277,058,650.55	241,932,864.05
Inventories		0.00	
Receivables		229,090,775.57	
<b>Total Current Assets</b>		<b>569,975,239.03</b>	<b>254,190,407.56</b>
<b>NON-CURRENT ASSETS</b>			
Long term loans			
Investments	8	0.00	0.00
Property, Plants & Equipment	10	3,211,963,432.63	1,049,042,656.18
Investment Property			
<b>Total Non-Current Assets</b>		<b>3,211,963,432.63</b>	<b>1,049,042,656.18</b>
<b>Total Assets</b>		<b>3,781,938,671.66</b>	<b>1,303,233,063.74</b>
<b>LIABILITIES</b>			
Current Liabilities			
Unremitted Deductions (deposits)	9	<b>0.00</b>	<b>235,349,453.79</b>
Accrued payment			
Other payables (contractors/staff claims)			
Short term loan			
Public Funds			
<b>Total Current Liabilities</b>			<b>235,349,453.79</b>
<b>NON-CURRENT LIABILITIES</b>			
Long term loan			
Public funds			
<b>Total Liabilities</b>			<b>235,349,453.79</b>
<b>NET ASSETS</b>		<b>3,781,938,672.66</b>	<b>1,067,883,609.95</b>
Reserves		2,646,453,898.01	554,150,792.51
Accumulated Surplus /Deficit	11	1,135,484,773.65	513,732,817.44
<b>Total Net Assets/Equity</b>		<b>3,781,938,671.66</b>	<b>1,067,883,609.95</b>





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## WARRI SOUTH LOCAL GOVERNMENT, WARRI

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

CLASSIFICATION	NOTE	2021 ACTUAL (₦)	2020 ACTUAL (₦)
<b>CASH FLOW FROM OPERATIONS</b>			
<b>INFLOWS</b>			
Statutory Allocation	2	1,533,160,896.11	1,651,126,450.33
VAT Allocation	2	922,836,877.27	655,956,659.49
10% State Allocation		78,239,895.32	4,581,535.00
Internally Generated Revenue		92,987,053.69	90,307,132.26
<b>Total Inflow from Operating Activities</b>		<b>2,627,224,722.39</b>	<b>2,401,971,777.08</b>
<b>OUTFLOWS</b>			
Wages and Salaries	3	1,391,006,521.11	1,727,597,387.43
Social Benefit	4	370,417,661.55	358,351,516.52
Overhead Cost	5	564,098,223.84	156,889,615.71
Advances Receivables	9	142,401,840.00	23,979,560.20
Transfer to other Cost		0.00	
Total out flow		<b>2,467,924,246.50</b>	<b>2,266,818,079.86</b>
<b>Net Cash flow from operating Activities</b>		<b>159,300,475.89</b>	<b>135,153,697.22</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceed from sales of Assets		0.00	2,170,000.00
Purchase of PPE	6	(107,732,206.49)	(103,850,481.80)
<b>Net cash flow from Investing Activities</b>		<b>(107,732,206.49)</b>	<b>(101,680,481.80)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	9	646,230,594.36	590,092,290.86
Deposits Refunded		646,230,594.36	591,004,486.98
<b>Net Cash Flow from Financing Activities</b>		<b>0.00</b>	<b>(912,196.12)</b>
<b>Cash Flow from All Activities</b>		<b>51,568,269.40</b>	32,561,019.30
<b>Opening Cash and it's equivalent as at 01/01/21</b>		12,257,543.51	(20,303,475.79)
<b>Closing Cash and it's equivalent as at 31/12/21</b>		<b>63,825,812.91</b>	<b>12,257,543.51</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## WARRI SOUTH LOCAL GOVERNMENT, WARRI

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

DETAILS	RESERVES (₦)	ACCUMULATED SURPLUS (₦)	TOTAL (₦)
Balance Brought Forward	554,150,792.51	513,732,817.44	1,067,883,609.95
Dec 2020 FAAC not initially taken into account but received in Jan 2021	0.00	145,259,286.64	145,259,286.64
<b>Restated Balance</b>	<b>554,150,792.51</b>	<b>658,992,104.08</b>	<b>1,213,142,896.59</b>
Initial Recognition of Land (PPE)	2,092,303,105.50		2,092,303,105.50
Net Surplus/(Deficit) for the year	0.00	476,492,669.57	476,492,669.57
<b>Net Asset/Equity 31/12/2021</b>	<b>2,646,453,898.01</b>	<b>1,135,184,773.65</b>	<b>3,781,938,671.66</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## WARRI - SOUTH WEST LOCAL GOVERNMENT COUNCIL

**BANKERS:**

FIRST BANK PLC, AIRPORT RD., WARRI  
INTER-CONTINENTAL BANK PLC,  
OPP. WATER RESOURCES, WARRI.

P.M.B 1018 WARRI  
OGBE - IJOH  
DELTA STATE.

Our Ref: \_\_\_\_\_

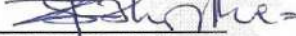
Your Ref: \_\_\_\_\_

Date: \_\_\_\_\_

### FINANCIAL STATEMENTS 2021 RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements have been prepared by the Treasurer of WARRI SOUTH WEST LOCAL GOVERNMENT COUNCIL in accordance with the provisions of the International Public Sector Accounting Standards (IPSAS ACCRUAL) as issued by FAAC SUB-COMMITTEE ON THE ROAD MAP FOR THE ADOPTION OF IPSAS.

The Treasurer is responsible for establishing a system of internal Control designed to provide reasonable assurance that the transactions recorded are as stipulated and properly recorded for all public financial resource by Local Government Council. To the best of knowledge, the system of internal control has been operated throughout the reporting period.

Sign: 

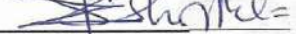
Date: 30/03/2022

MR. SUNDAY OTIGHI (CMA)


Treasurer to Local Government.

We accept responsibility for the integrity of the Financial Statements, the information they contain and their compliance with. IPSAS Accrual.

In our opinion, the Financial Statements fairly reflected the financial position of WARRI SOUTH WEST LOCAL GOVERNMENT COUNCIL as at 31st December, 2021 and its operations for the year ended on that date.

Sign:   
MR. SUNDAY OTIGHI  
Treasurer to Local Government  
WARRI SOUTH WEST LOCAL GOVERNMENT  
COUNCIL

Date: 30/03/2022

Sign:   
MR. EGURIASE M. ODEBALA  
Head of Personnel Management  
WARRI SOUTH WEST LOCAL  
GOVERNMENT COUNCIL

Date: 30/03/22

Sign:   
HON. TUOYO .O. DUKE  
Executive Chairman  
WARRI SOUTH WEST LOCAL GOVERNMENT COUNCIL

Date: \_\_\_\_\_



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## WARRI SOUTH-WEST LOCAL GOVERNMENT, OGBE -IJOH

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2021

2020 ACTUAL	DESCRIPTION	NOTES	ACTUAL 2021 AMOUNT	FINAL 2021 BUDGET AMOUNT	VARIANCE ON FINAL 2021 BUDGET
(₦)	<u>REVENUE</u>		(₦)	(₦)	(₦)
1,206,168,113.84	Statutory Allocation	2	1,312,736,476.82	3,792,988,998.92	(2,636,289,076.48)
47,544,187.40	Non-Tax Revenue (IGR)	1	36,357,501.64	126,910,000.00	(91,436,766.36)
463,864,235.08	VAT Allocation	2	607,401,952.13	630,000,000.00	(22,598,047.87)
81,288,671.40	10% State Allocation	2	65,707,554.82	800,000,000.00	(626,545,146.43)
	Deposits Written Off		43,330,491.65	0.00	0.00
<b>1,798,865,207.72</b>	<b>Total Revenue</b>		<b><u>2,065,533,977.06</u></b>	<b><u>5,349,898,998.92</u></b>	<b><u>3,376,869,037.14</u></b>
	<u>EXPENDITURE</u>				
1,281,742,766.90	Salaries and Wages	3	1,156,106,892.19	1,591,733,679.99	421,116,540.90
238,429,796.68	Social Benefits	4	247,938,553.44	300,000,000.00	87,021,316.76
368,687,179.02	Overhead Cost	5	420,971,457.18	1,260,950,000.00	858,375,198.46
22,681,843.09	Depreciation Charges	13	55,393,893.69	0.00	(55,213,893.69)
	Advances Written Off		417,816,452.59	0.00	0.00
<b>1,911,541,085.69</b>	<b>Total Expenditure</b>		<b><u>2,298,227,249.09</u></b>	<b><u>3,152,683,679.99</u></b>	<b><u>1,311,299,162.43</u></b>
<b>(112,675,877.97)</b>	<b>Surplus (Deficit) from Operating Activities for the period</b>		<b><u>(232,693,272.03)</u></b>	<b>2,197,215,318.93</b>	<b>2,065,569,874.71</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## WARRI SOUTH-WEST LOCAL GOVERNMENT, OGBE -IJOH

### STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2021

ASSETS	NOTES	2021 ACTUAL 2020 ACTUAL	
		AMOUNT (₦)	AMOUNT (₦)
<b><u>CURRENT ASSETS</u></b>			
Cash and its Equivalents	7	27,951,545.70	202,552,194.30
Receivables		173,604,334.77	0.00
Prepayment (Advances)	10	260,084,028.87	187,380,520.52
Inventories	9	820,000.00	0.00
<b>Total Current Assets</b>		<b>462,459,909.34</b>	<b>389,932,714.82</b>
<b><u>NON CURRENT ASSETS</u></b>			
Long Term Loans		3,784,282.49	3,784,282.49
Investment	8	1,258,008,805.22	954,195,990.91
Property, Plant & Equipment's (PPE)	13	<b>1,261,793,087.71</b>	<b>957,980,273.40</b>
<b>Total Non-Current Assets</b>		<b>1,724,252,997.05</b>	<b>1,347,912,988.22</b>
<b>Total Assets</b>			
<b><u>LIABILITIES</u></b>			
<b><u>Current Liabilities</u></b>			
Deposits (Unremitted Deduction)	11	186,442,482.38	227,196,535.58
Accrued Expenses	12	378,482,531.52	0.00
Short Term Loan		0.00	0.00
<b>Non-Current Liabilities</b>		<b>0.00</b>	<b>277,196,535.58</b>
Public Funds		0.00	0.00
Long Term Borrowings		0.00	0.00
<b>Total Liabilities</b>		<b>564,925,013.89</b>	<b>1,070,716,452.64</b>
<b>Net Assets</b>		<b>1,159,327,983.15</b>	<b>0.00</b>
<b>FINANCED BY:</b>			
Reserves		1,214,536,368.00	917,489,660.00
Accumulated Surplus		(55,208,384.85)	153,226,792.64
		<b>1,159,327,983.15</b>	<b>1,070,716,452.64</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## WARRI SOUTH-WEST LOCAL GOVERNMENT, OGBE -IJOH

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

DESCRIPTION	NOTES	ACTUAL	
		AMOUNT 2021 (₦)	2020 ACTUAL AMOUNT (₦)
<b><u>Cash flow from Operating Activities</u></b>	A		
<b><u>INFLOWS:</u></b>			
Statutory Allocation	2	1,201,536,980.74	1,206,168,113.84
VAT Allocation	2	656,575,476.86	463,864,235.08
10% State Allocation	2	65,707,554.82	81,288,671.40
Non-Tax Revenue (IGR)	1	36,357,501.64	47,544,187.40
<b>Total Inflow from Operating Activities</b>		<b>1,960,177,514.06</b>	<b>1,798,865,207.72</b>
<b><u>OUTFLOW:</u></b>			
Wages and Salaries	3	1,142,544,841.14	1,281,742,766.90
Social Benefit	4	245,713,062.11	238,429,796.68
Overhead Cost	5	419,528,368.94	368,687,179.02
Advances	10	72,703,508.35	(140,405,173.00)
Transfer of Other Government		0.00	
<b>Total Outflow</b>		<b>1,880,489,780.54</b>	<b>1,748,454,569.60</b>
<b>Net Cashflow from Operating Activities</b>		<b>79,687,733.52</b>	<b>50,410,638.12</b>
<b><u>Cashflow from Investing Act.</u></b>			
Purchase /Construction of PPE	6	78,300,000.00	(73,464,923.00)
Net cash flow from Invt. Activity		(78,300,000.00)	(73,464,923.00)
<b><u>CASHFLOW FROM FINANCING</u></b>			
<b><u>ACTIVITIES</u></b>			
Deposit Received	10	861,343,624.52	496,758,010.93
Deposit Refunded	10	952,097,677.72	446,603,244.43
Proceeds from Borrowings		0.00	0.00
<b>Net Cashflow from Financing Activities</b>		<b>(90,754,053.20)</b>	<b>50,154,766.50</b>
<b>Net Cashflow from All Activities</b>		<b>(89,366,319.68)</b>	<b>27,100,481.62</b>
Opening Cash & its Equivalent as at 1/1/21		<b>117,317,865.38</b>	<b>175,451,712.68</b>
<b>Cash &amp; Cash Equivalent, as at 31/12/21</b>		<b><u>27,951,545.70</u></b>	<b><u>202,552,194</u></b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## WARRI SOUTH WEST LOCAL GOVERNMENT, OGBE -IJOH

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE ENDED 31<sup>ST</sup> DECEMBER, 2021

<u>DETAILS</u>	<u>RESERVES</u>	<u>ACCUMULATED SURPLUS</u>	<u>TOTAL</u>
	(₦)	(₦)	(₦)
Brought forward	917,489,660.00	153,226,792.64	1,070,716,452.64
<b>Prior year Adjustment;</b>			
Arrears of Past Political Office Holders	0.00	(2,085,999.96)	(2,085,999.96)
Overstated Cash/Cash Equivalents 2020	0.00	(85,234,328.92)	(85,234,328.92)
	<b>917,489,660.00</b>	<b>65,906,463.76</b>	<b>983,396,123.76</b>
<b>Add:</b> Revenue in December 2020, received in January, 2021.	0.00	111,578,363.42	111,578,363.42
Add: PPE Valuation not Captured in 2020			
(1) Land	66,600,000.00		66,600,000.00
(2) Building	127,190,940.00		127,190,940.00
(3) Furniture & Fittings	63,180,000.00		63,180,000.00
(4) Inventories	820,000.00		820,000.00
(5) Plants & Equipment	26,708,068.00		26,708,068.00
(6) Medical Equipment	12,547,700.00		12,547,700.00
	<b>1,214,526,368.00</b>		<b>1,392,021,255.18</b>
Surplus/Deficit for the year	0.00	(232,693,272.03)	(232,693,272.03)
<b>Net Assets/Equity C/D</b>	<b>1,214,536,368.00</b>	<b>(55,208,384.85)</b>	<b>1,159,327,983.15</b>



APPENDIX 1

DELTA STATE GOVERNMENT OF NIGERIA

SCHEDULE OF CONSOLIDATED REVENUE OF THE TWENTY-FIVE (25) LOCAL GOVERNMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021

S/N	LGA	Government Share of FAAC (Statutory Revenue)	Government Share of VAT	State Allocation	Non-Tax Revenue	Investment Income	Other Revenues	Total
1	ANIOCHA NORTH	1,069,342,178.98	647,082,453.16	93,035,800.17	21,517,639.20	-	28,695,642.76	1,859,673,714.27
2	ANIOCHA SOUTH	1,189,998,729.48	699,016,364.56	63,562,486.44	30,743,644.47	-	55,033,161.55	2,038,354,386.50
3	BOMADI	1,025,711,555.73	620,941,135.87	74,084,662.62	5,585,870.00	-	599,850,850.17	2,326,174,074.39
4	BURUTU	1,485,297,097.87	798,942,818.30	81,121,100.00	35,225,275.94	-	74,868,937.62	2,475,455,229.73
5	ETHIOPE EAST	1,312,609,251.33	786,102,944.69	363,654,707.42	94,912,545.93	-	-	2,557,279,449.37
6	ETHIOPE WEST	1,345,295,208.66	790,154,292.89	247,896,774.25	35,805,333.63	-	-	2,419,151,609.43
7	IKA NORTH EAST	1,429,366,935.67	761,310,152.94	85,717,637.77	50,397,077.00	-	77,030,720.40	2,403,822,523.78
8	IKA SOUTH	1,343,266,244.53	730,833,901.25	83,782,629.01	26,969,841.73	503,697.50	78,829,613.48	2,264,185,927.50
9	ISOKO NORTH	1,272,075,124.44	704,154,339.68	59,481,600.00	34,166,509.13	-	168,450,821.22	2,238,328,394.47
10	ISOKO SOUTH	1,413,927,796.80	825,053,744.47	252,192,844.55	45,229,217.27	-	-	2,536,403,603.09
11	NDOKWA EAST	1,181,333,476.98	644,854,206.73	124,099,547.25	64,413,240.33	-	32,492,139.88	2,047,192,611.17
12	NDOKWA WEST	1,224,432,111.60	711,634,861.03	73,959,291.89	30,727,794.98	-	280,163,631.18	2,320,917,690.68
13	OKPE	1,113,131,715.70	683,715,298.14	159,150,241.19	13,988,652.32	-	115,285,268.31	2,082,271,175.66
14	OSHIMILI NORTH	1,103,381,544.56	662,426,920.84	59,481,600.00	23,154,979.54	-	187,934,736.68	2,036,379,781.62
15	OSHIMILI SOUTH	1,189,859,094.69	712,037,101.83	79,254,121.89	229,011,451.93	-	320,631,376.20	2,530,793,146.54
16	PATANI	983,050,988.24	593,541,013.45	59,481,600.00	3,528,437.29	-	-	1,639,602,038.98
17	SAPELE	1,242,440,449.24	744,281,476.77	66,232,867.11	124,399,646.83	-	4,456,319.68	2,181,810,759.63
18	UDU	1,302,049,120.11	703,005,493.67	160,793,117.89	7,350,038.00	-	3,732,345.05	2,176,930,114.72
19	UGHELLI NORTH	1,715,630,666.87	960,073,537.69	297,921,087.92	56,024,039.41	-	-	3,029,649,331.89
20	UGHELLI SOUTH	1,349,422,168.99	804,600,233.87	450,775,013.52	51,034,367.68	-	135,979,983.82	2,791,811,767.88
21	UKWUANI	1,072,594,141.93	669,768,538.89	59,481,600.00	15,950,755.14	-	119,340,963.34	1,937,135,999.30
22	UVVIE	1,254,764,212.31	772,617,749.52	102,013,373.18	68,221,548.88	-	1,175,793.92	2,198,792,677.81
23	WARRI NORTH	1,327,927,409.74	694,235,776.07	82,582,589.42	10,244,225.17	-	53,172,663.61	2,168,162,664.01
24	WARRI SOUTH	1,605,237,245.22	934,593,017.09	78,239,895.32	92,987,053.69	-	235,349,453.79	2,946,405,665.11
25	WARRI SOUTH WEST	1,255,736,476.82	664,401,952.13	65,707,554.82	36,357,501.64	-	43,330,491.65	2,065,533,977.06
	<b>TOTAL</b>	<b>31,807,880,946.49</b>	<b>18,319,378,325.53</b>	<b>3,323,703,743.63</b>	<b>1,207,946,687.13</b>	<b>503,697.50</b>	<b>2,612,804,914.31</b>	<b>57,272,318,314.59</b>





# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## APPENDIX 2

### DELTA STATE GOVERNMENT OF NIGERIA

#### SCHEDULE OF CONSOLIDATED EXPENDITURE OF THE 25 LOCAL GOVERNMENTS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2021

S/N	LGA	Salaries & Wages (A)	Social Benefits (B)	Overhead Cost @	Finance Cost (D)	Depreciation Charges (E)	Bad Debt (F)	Total Recurrent Expenditure (G=A+B+C+D+E+F)	Capital Expenditure (H)	Total Expenditure (I=G+H)
1	ANIOCHA NORTH	1,304,050,534.59	215,540,633.49	232,230,235.34	-	20,359,941.55	82,748,459.45	1,854,929,804.42	39,150,000.00	1,894,079,804.42
2	ANIOCHA SOUTH	1,094,947,390.14	215,909,629.96	377,424,819.86	-	24,176,032.82	-	1,712,457,872.78	137,180,000.00	1,849,637,872.78
3	BOMADI	870,752,727.59	183,147,930.37	782,112,395.25	-	32,818,700.61	97,243,772.50	1,966,075,526.32	171,079,986.00	2,137,155,512.32
4	BURUTU	1,276,064,499.14	253,030,197.62	824,144,190.93	-	178,353,064.76	167,216,246.02	2,698,808,198.47	43,581,413.37	2,742,389,611.84
5	ETHIOPE EAST	1,908,274,292.20	334,801,410.10	178,924,107.36	-	24,278,611.65	110,228,300.80	2,556,506,722.11	35,500,000.00	2,592,006,722.11
6	ETHIOPE WEST	1,873,115,692.15	410,994,654.36	87,946,090.89	-	78,369,827.82	-	2,450,426,265.22	15,645,925.00	2,466,072,190.22
7	IKA NORTH EAST	1,450,664,512.96	349,434,826.59	423,177,001.95	-	16,202,981.10	-	2,239,479,322.60	38,680,000.00	2,278,159,322.60
8	IKA SOUTH	1,436,519,548.63	346,555,642.16	263,085,474.37	-	26,127,939.90	5,352,330.00	2,077,640,935.06	67,862,690.00	2,145,503,625.06
9	ISOKO NORTH	1,283,065,342.86	296,198,601.94	335,841,419.56	-	24,833,963.33	84,316,399.60	2,024,255,627.29	59,000,000.00	2,083,255,627.29
10	ISOKO SOUTH	1,873,591,199.01	513,637,470.66	315,635,239.31	-	145,156,546.28	-	2,848,020,455.26	31,000,000.00	2,879,020,455.26
11	NDOKWA EAST	1,291,280,186.92	313,663,479.42	328,327,506.73	-	22,987,132.50	129,517,051.81	2,089,502,653.24	86,572,670.00	2,176,075,323.24
12	NDOKWA WEST	1,384,176,902.98	240,787,757.02	309,900,843.69	-	16,980,248.96	14,825,134.44	1,970,054,470.38	118,655,930.00	2,088,710,400.38
13	OKPE	1,457,299,436.17	308,664,269.69	199,879,458.94	-	28,130,870.20	216,161,516.46	2,210,135,551.46	19,046,750.00	2,229,182,301.46
14	OSHIMILI NORTH	1,035,286,209.38	222,660,979.90	398,577,175.39	-	55,506,423.04	50,148,010.47	1,762,178,798.18	24,666,810.00	1,786,845,608.18
15	OSHIMILI SOUTH	1,299,125,807.24	312,194,503.21	367,908,811.62	-	52,598,126.60	141,747,048.39	2,173,574,297.06	178,298,657.80	2,351,872,954.86
16	PATANI	1,059,190,995.51	209,525,938.78	386,547,964.50	-	20,546,354.64	-	1,675,811,199.43	-	1,675,811,199.43
17	SAPELE	1,368,671,245.81	315,317,733.37	312,838,251.65	-	77,442,671.70	-	2,074,269,902.53	18,019,000.00	2,092,288,902.53
18	UDU	1,564,143,660.88	322,172,783.37	294,649,548.92	-	17,683,782.27	-	2,198,649,775.44	31,000,000.00	2,229,649,775.44
19	UGHELLI NORTH	2,222,438,667.36	401,406,461.80	347,375,489.32	-	55,079,268.89	-	3,026,297,887.37	77,475,192.00	3,103,773,079.37
20	UGHELLI SOUTH	2,011,973,886.91	410,278,294.77	266,025,946.86	-	203,890,608.65	26,074,325.93	2,918,243,063.12	31,000,000.00	2,949,243,063.12
21	UKWUANI	1,125,994,962.35	257,566,956.59	461,805,978.10	-	22,906,439.69	170,034,315.96	2,038,308,652.69	92,983,100.00	2,131,291,752.69
22	UWIE	1,530,745,517.95	342,350,414.37	303,835,824.13	-	24,108,647.08	-	2,201,040,403.53	38,073,000.00	2,239,113,403.53
23	WARRI NORTH	1,089,418,460.77	202,751,759.58	653,737,250.15	-	22,011,371.98	-	1,967,918,842.48	97,000,000.00	2,064,918,842.48
24	WARRI SOUTH	1,391,006,521.11	370,417,661.55	564,098,223.84	-	37,114,535.54	107,276,053.50	2,469,912,995.54	107,732,206.49	2,577,645,202.03
25	WARRI SOUTH WEST	1,156,106,892.19	247,938,553.44	420,971,457.18	-	55,393,893.69	417,816,452.59	2,298,227,249.09	78,300,000.00	2,376,527,249.09
	<b>TOTAL</b>	<b>35,357,904,932.80</b>	<b>7,596,946,544.11</b>	<b>9,436,998,705.84</b>	<b>7,110,879.15</b>	<b>1,283,057,985.25</b>	<b>1,820,705,417.92</b>	<b>55,502,726,465.07</b>	<b>1,637,503,330.66</b>	<b>57,140,229,795.73</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## APPENDIX 3

### DELTA STATE GOVERNMENT OF NIGERIA

#### SCHEDULE OF CONSOLIDATED ASSETS OF THE 25 LOCAL GOVERNMENTS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2021

S/N	LGA	Cash and Cash Equivalents	Receivables	Prepayments	Inventories	Long Term Loan	Investments	Property, Plant & Equipment	Total
		₦	₦	₦	₦	₦	₦	₦	₦
1	ANIOCHA NORTH	12,499,171.47	163,577,962.47	54,217,448.32	3,500,000.00	-	4,757,186.10	2,173,807,415.22	2,412,359,183.58
2	ANIOCHA SOUTH	79,097,077.89	171,707,030.20	48,111,601.92	-	-	5,716,784.24	2,379,661,919.19	2,684,294,413.44
3	BOMADI	(34,825,559.97)	148,890,503.94	260,208,426.16	2,000,000.00	-	3,774,260.75	933,369,544.51	1,313,417,175.39
4	BURUTU	(307,217.73)	205,395,689.05	942,928,576.35	150,969.00	-	5,502,819.78	2,199,812,555.76	3,353,483,392.21
5	ETHIOPE EAST	76,127,158.64	192,527,175.46	31,658,035.40	-	-	5,829,795.55	1,414,255,882.05	1,720,398,047.10
6	ETHIOPE WEST	1,332,368.16	195,775,451.17	58,971,256.76	2,005,100.00	-	2,689,531.47	2,064,704,934.25	2,325,478,641.81
7	IKA NORTH EAST	8,464,047.06	200,203,075.10	182,610,360.00	-	-	17,724,718.52	1,298,849,682.75	1,707,851,883.43
8	IKA SOUTH	22,107,372.17	189,665,719.28	37,708,000.00	3,068,725.00	-	5,751,779.41	3,704,515,230.00	3,962,816,825.86
9	ISOKO NORTH	3,126,568.35	179,997,243.57	213,737,091.50	700,000.00	-	13,981,775.76	1,148,057,630.20	1,559,600,309.38
10	ISOKO SOUTH	(15,495,257.97)	205,068,986.68	76,041,075.14	172,580.20	-	5,867,147.04	3,954,981,755.94	4,226,636,287.03
11	NDOKWA EAST	(40,035,545.77)	167,433,724.66	127,242,452.60	2,200,000.00	-	4,547,303.25	917,064,325.10	1,178,452,259.84
12	NDOKWA WEST	120,252,935.84	177,242,319.79	124,614,355.72	2,801,700.00	-	4,695,151.48	2,046,211,048.40	2,475,817,511.23
13	OKPE	7,738,521.50	165,352,031.71	180,823,672.19	-	-	4,033,175.86	1,597,031,134.60	1,954,978,535.86
14	OSHIMILI NORTH	21,342,468.61	161,219,073.74	595,232,963.66	-	-	12,271,657.90	1,249,454,434.78	2,039,520,598.69
15	OSHIMILI SOUTH	14,137,058.54	272,379,437.45	124,088,308.40	-	-	6,494,144.38	9,359,060,776.03	9,776,159,724.80
16	PATANI	59,607,969.68	144,348,586.83	273,359,825.22	-	-	-	1,572,781,377.54	2,050,097,759.27
17	SAPELE	10,935,922.60	234,188,021.72	207,829,480.00	543,000.00	-	12,442,737.41	4,110,015,968.00	4,575,955,129.73
18	UDU	24,632,433.17	183,462,186.06	50,461,769.58	-	-	3,553,836.97	726,662,153.16	988,772,378.94
19	UGHELLI NORTH	4,102,366.73	267,098,714.63	244,019,730.36	98,560.00	-	1,638,531.35	2,799,252,212.36	3,316,210,115.43
20	UGHELLI SOUTH	(5,525,401.06)	197,433,918.68	129,312,688.09	54,300.00	-	19,291,986.38	1,928,956,918.95	2,269,524,411.04
21	UKWUANI	69,088,123.32	159,423,902.74	58,374,461.52	1,730,600.00	-	3,938,655.84	12,668,853,843.12	12,961,409,586.54
22	UWUIE	37,797,634.24	186,124,286.4	103,462,267.43	250,000.00	-	3,570,048.77	1,662,056,301.03	1,993,260,537.83
23	WARRI NORTH	65,422,274.34	181,052,927.85	82,127,250.00	1,700,000.00	7,500,000.00	3,699,798.93	917,051,844.54	1,258,554,095.66
24	WARRI SOUTH	63,825,812.91	229,090,775.57	277,058,650.55	-	-	-	3,211,963,432.63	3,781,938,671.66
25	WARRI SOUTH WEST	27,951,545.70	173,604,334.8	260,084,028.87	820,000.00	-	3,784,282.49	1,258,008,805.22	1,724,252,997.05
	<b>TOTAL</b>	<b>633,399,848.42</b>	<b>4,752,263,079.48</b>	<b>4,744,283,775.74</b>	<b>21,795,534.20</b>	<b>7,500,000.00</b>	<b>155,557,109.63</b>	<b>67,296,441,125.33</b>	<b>77,611,240,472.80</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## APPENDIX 4

### DELTA STATE GOVERNMENT OF NIGERIA

#### SCHEDULE OF CONSOLIDATED LIABILITIES AND RESERVES OF THE 25 LOCAL GOVERNMENTS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2021

S/ N	LGA	Deposits	Short Term Loans & Debts	Unremitted Deductions	Payables	Short Term Loans	Long Term Borrowing	Reserves	Accumulated Surpluses/(Deficits)	Total
		₦	₦	₦	₦	₦	₦	₦	₦	₦
1	ANIOCHA NORTH	356,251.51	13,000,000.00	-	34,066,307.95	-	-	2,044,783,345.57	320,153,278.55	2,412,359,183.58
2	ANIOCHA SOUTH	1,661,825.61	-	-	-	-	-	2,214,895,439.50	467,737,148.33	2,684,294,413.44
3	BOMADI	-	10,363,922.59	175,025,633.96	29,461,737.02	-	-	443,987,331.76	654,578,560.06	1,313,417,175.39
4	BURUTU	226,094,304.96	-	-	63,045,667.15	-	-	2,455,743,424.85	608,599,995.25	3,353,483,392.21
5	ETHIOPE EAST	121,948,621.81	-	-	127,481,903.85	-	-	1,277,683,848.45	193,283,672.99	1,720,398,047.10
6	ETHIOPE WEST	24,706,496.06	-	-	208,799,245.46	-	-	2,103,433,330.90	(11,460,430.61)	2,325,478,641.81
7	IKA NORTH EAST	-	-	48,525,115.41	14,802,935.74	-	-	1,229,823,021.60	414,700,810.68	1,707,851,883.43
8	IKA SOUTH	-	-	-	129,745,402.30	-	-	2,777,121,296.85	1,055,950,126.71	3,962,816,825.86
9	ISOKO NORTH	-	-	-	241,370,164.75	-	-	1,157,024,257.96	161,205,886.67	1,559,600,309.38
10	ISOKO SOUTH	66,234,033.97	23,895,090.45	-	837,685,120.25	-	-	3,412,416,322.14	(113,594,279.78)	4,226,636,287.03
11	NDOKWA EAST	27,082,204.75	-	-	143,653,745.52	-	-	447,990,371.25	559,725,938.32	1,178,452,259.84
12	NDOKWA WEST	9,920,633.66	-	17,676,969.55	91,707,600.10	-	-	1,461,691,976.86	894,820,331.06	2,475,817,511.23
13	OKPE	-	-	56,143,298.64	42,563,324.48	-	-	1,095,571,928.92	760,699,983.82	1,954,978,535.86
14	OSHIMILI NORTH	-	-	3,702,789.75	11,665,000.00	-	-	553,526,540.72	1,470,626,266.22	2,039,500,596.69
15	OSHIMILI SOUTH	69,528,553.74	-	-	281,723,553.97	-	-	9,084,434,145.62	340,473,471.47	9,776,159,724.80
16	PATANI	19,489,313.89	-	131,787,512.30	261,005,900.75	-	52,000,000.00	956,457,739.73	629,357,292.60	2,050,097,759.27
17	SAPELE	-	900,000.00	196,580,690.39	72,611,800.00	-	-	4,021,259,676.03	284,602,963.31	4,575,955,129.73
18	UDU	-	-	250,263,376.11	130,004,078.98	-	30,000,000.00	378,136,829.30	200,366,094.55	988,772,378.94
19	UGHELLI NORTH	390,520,910.17	-	-	4,272,675.57	-	-	2,694,796,299.28	226,618,538.41	3,316,210,115.43
20	UGHELLI SOUTH	-	-	124,502,955.24	249,871,267.86	-	-	2,070,826,062.85	(175,675,874.91)	2,269,524,411.04
21	UKWUANI	-	-	37,020.00	3,281,496.44	-	-	12,390,224,057.62	567,867,012.48	12,961,409,586.54
22	UWVIE	26,436,970.36	-	-	-	-	-	1,314,708,924.36	652,114,643.12	1,993,260,537.84
23	WARRI NORTH	-	30,000,000.00	-	1,829,576.49	-	-	780,749,520.51	445,974,998.66	1,258,554,095.66
24	WARRI SOUTH	-	-	-	-	-	-	2,646,453,898.01	1,135,484,775.65	3,781,938,671.66
25	WARRI WEST	-	-	186,442,482.38	378,482,531.52	-	-	1,214,536,368.00	(55,208,384.85)	1,724,252,997.05
	<b>TOTAL</b>	<b>983,980,120.49</b>	<b>78,159,015.04</b>	<b>1,190,687,833.73</b>	<b>3,959,190,728.15</b>	<b>-</b>	<b>82,000,000.00</b>	<b>60,228,279,958.64</b>	<b>11,689,002,818.75</b>	<b>77,611,240,472.80</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## APPENDIX 5

### DELTA STATE GOVERNMENT OF NIGERIA CONSOLIDATED SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT OF THE 25 LOCAL GOVERNMENTS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2021

S/N	LGA	LAND N	BUILDINGS N	PLANT & MACHINERY N	MOTOR VEHICLES N	EQUIPMENT N	FURNITURE & FITTINGS N	FIXTURES N	BOATS N	INFRASTRUCTURE N	TOTAL N
1	ANIOCHA NORTH	1,535,586,388.60	569,590,751.90	1,296,162.00	64,258,409.60	1,725,703.12	1,350,000.00	-	-		2,173,807,415.22
2	ANIOCHA SOUTH	1,301,213,560.81	991,077,233.38	-	57,320,312.50	-	30,050,812.50	-	-		2,379,661,919.19
3	BOMADI	69,995,800.00	741,533,579.60		64,353,714.91	11,355,200.00	16,500,000.00		2,531,250.00	27,100,000.00	933,369,544.51
4	BURUTU	683,471,600.00	855,108,022.39	5,191,000.06	1,000,000.00	-	31,621,501.31			623,420,432.00	2,199,812,555.76
5	ETHIOPE EAST	792,980,180.00	570,261,137.03	1,741,824.00	45,603,200.00	1,519,541.02	2,150,000.00				1,414,255,882.05
6	ETHIOPE WEST	801,869,970.00	1,132,303,725.50	8,424,000.00	92,709,120.00	16,881,378.75				12,516,740.00	2,064,704,934.25
7	IKA NORTH EAST	672,944,590.00	574,559,092.75		50,950,000.00	396,000.00					1,298,849,682.75
8	IKA SOUTH	2,416,069,225.00	1,237,009,905.00	9,700,000.00	37,983,500.00	1,599,000.00	1,153,600.00			1,000,000.00	3,704,515,230.00
9	ISOKO NORTH	194,374,302.10	872,265,535.10	54,892,800.00	26,112,493.00	412,500.00					1,148,057,630.20
10	ISOKO SOUTH	2,194,537,177.50	1,445,350,428.74	49,600,000.00	59,217,000.00					206,277,149.70	3,954,981,755.94
11	NDOKWA EAST	419,236,532.00	390,398,369.90	49,061,423.20	33,600,000.00	2,000,000.00	3,775,000.00			22,768,000.00	917,064,325.10
12	NDOKWA WEST	1,344,385,723.52	651,918,699.88	1,920,000.00	31,851,625.00	2,620,000.00	3,775,000.00			9,740,000.00	2,046,211,048.40
13	OKPE	588,114,475.00	967,050,329.60	18,750,000.00	11,052,000.00	6,324,520.00	5,739,810.00				1,597,031,134.60
14	OSHIMILI NORTH	489,314,040.00	676,764,246.71	36,607,132.80	24,208,711.25	4,939,404.00	4,433,812.50			13,187,087.52	1,249,454,434.78
15	OSHIMILI SOUTH	7,115,008,685.00	2,101,726,442.73	26,594,347.50	85,627,778.00	30,103,522.80					9,359,060,776.03
16	PATANI	566,010,000.00	1,006,771,377.54								1,572,781,377.54
17	SAPELE	1,088,468,600.00	2,972,402,550.40	9,780,134.40	22,524,696.00	9,293,619.20	7,546,368.00				4,110,015,968.00
18	UDU	213,640,604.10	484,021,549.06		29,000,000.00						726,662,153.16
19	UGHELLI NORTH	1,497,009,560.00	1,159,558,969.79	48,230,640.00	51,216,731.75	5,189,773.17	3,555,727.36			34,490,810.29	2,799,252,212.36
20	UGHELLI SOUTH	523,157,703.55	836,069,215.40	3,380,000.00	37,550,000.00				510,000,000.00	16,800,000.00	1,928,956,918.95
21	UKWUANI	11,748,628,794.40	870,451,368.87	6,534,027.35	35,068,176.00	8,171,476.50					12,668,853,843.12
22	UVWIE	668,602,259.00	939,765,440.83	3,240,000.00	45,418,890.00		5,029,711.20				1,662,056,301.03
23	WARRI NORTH	179,705,000.00	503,662,070.67	10,331,095.16	30,914,000.00	14,576,167.85	8,039,724.00		15,000,000.00	154,823,786.86	917,051,844.54
24	WARRI SOUTH	2,092,303,105.50	940,680,704.65	3,270,992.24	81,819,446.20	12,478,223.56	35,031,117.24	46,379,843.24	-		3,211,963,432.63
25	WARRI SOUTH WEST	521,989,000.00	600,724,519.92	29,887,422.80	35,335,937.50	9,410,775.00	57,385,000.00		3,276,150.00		1,258,008,805.22
	<b>TOTAL</b>	<b>39,720,616,876.08</b>	<b>24,091,025,267.34</b>	<b>378,433,001.51</b>	<b>1,054,695,741.71</b>	<b>138,996,804.97</b>	<b>213,362,184.11</b>	<b>46,379,843.24</b>	<b>530,807,400.00</b>	<b>1,122,124,006.37</b>	<b>67,296,441,125.33</b>



# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## APPENDIX 6

### DELTA STATE GOVERNMENT

#### CONSOLIDATED SCHEDULE OF QUERIES RAISED FOR THE YEAR ENDED 31ST DECEMBER 2021

S/ N	LGA	Unreasonable Expenditure		Expenditure contrary to Regulations		Expenditure not supported by proper records of Accounts		Irregular Expenditure		Unretired Advances		Unemitted deductions		Others		Totals		
		NO. of Queries	Total Amount	NO. of Queries	Total Amount (₦)	NO. of Queries	Total Amount (₦)	NO. of Queries	Total Amount (₦)	NO. of Queries	Total Amount (₦)	NO. of Queries	Total Amount (₦)	NO. of Queries	Total Amount (₦)	NO. of Queries	Total Amount (₦)	
1	ANIOCHA NORTH	1	4,150,000.00	1	2,763,000.00			1	54,217,448.32	1	356,251.51			4	61,486,699.83			
2	ANIOCHA SOUTH	9	49,890,000.00	3	10,580,000.00			1	48,111,601.92	1	1,661,825.61			14	110,243,427.53			
3	BOMADI	2	43,362,276.00	2	43,362,276.00			6	17,700,000.00	1	260,208,426.16	1	175,025,623.96	10	496,297,026.12			
4	BURUTU	2	3,700,000.00	2	2,613,000.00			1	942,928,576.35	1	226,094,304.96	1	1,175,335,881.31	6	1,175,335,881.31			
5	ETHIOPE EAST	1	2,600,000.00	1	15,530,000.00			1	31,658,035.40	2	121,948,321.81			5	171,736,357.21			
6	ETHIOPE WEST							6	6,611,000.00	1	58,971,256.76			7	65,582,256.76			
7	IKANORH EAST	1	4,025,000.00	1	1,935,000.00	1	1,935,000.00	1	182,610,360.00	1	48,525,116.41			4	237,095,476.41			
8	IKASOUTH	1	1,424,800.00	1	110,000.00	1	110,000.00	1	2,290,000.00	1	37,708,000.00			4	41,532,800.00			
9	ISOKO NORTH	1	37,167,340.00	2	9,410,000.00			1	213,737,091.50					4	260,314,431.50			
10	ISOKO SOUTH			11	99,192,000.00									11	99,192,000.00			
11	NDOKKWA EAST	2	19,276,000.00	1	8,060,000.00			1	127,742,452.60	1	27,315,911.19			5	181,894,363.79			
12	NDOKKWA WEST	1	115,870,000.00	1	34,647,022.68			1	124,614,355.72	1	17,676,989.55			4	292,808,347.95			
13	OKPE	3	12,450,000.00	2	3,200,000.00			1	800,888,100.00	1	180,865,672.19	1	56,143,298.64	8	332,247,070.83			
14	OSHIMILI NORTH	3	8,128,000.00					1	900,000.00	1	595,232,963.66	1	3,702,789.75	6	607,963,753.41			
15	OSHIMILI SOUTH	2	19,700,000.00	1	1,500,000.00			1	706,528.18	1	124,888,308.40	1	69,528,553.74	6	215,523,390.32			
16	PATANI	1	5,430,100.00	1	300,000.00	2	1,500,000.00	1	273,359,825.22	1	32,464,108.84			6	313,056,034.06			
17	SAPELE	2	3,000,000.00					4	521,866,348.53	1	207,829,480.00	1	196,580,690.39	8	929,276,518.92			
18	UDU	3	2,505,000.00	1	200,000.00	2	1,030,000.00	1	121,205,931.44	1	50,461,769.58	1	250,263,376.11	10	493,914,715.92			
19	UGHELLI NORTH	2	16,600,000.00					2	13,000,000.00	1	267,698,714.63	1	390,520,910.17	6	687,219,624.80			
20	UGHELLI SOUTH			1	28,140,346.89	1	10,000,000.00	45	41,742,018.62	1	129,312,688.09	1	124,502,955.24	50	343,675,529.36			
21	UKWUANI			3	45,183,110.00			1	1,124,546.63	1	58,374,461.51	1	37,020.00	6	104,719,338.14			
22	UWIE	2	5,500,000.00	2	60,610,000.00	1	342,578,928.10	3	4,200,000.00	1	103,462,267.43	2	27,209,117.02	11	543,560,312.55			
23	WARRINORTH	1	420,000.00			1	10,500,000.00			1	82,127,250.00			3	93,047,250.00			
24	WARRISOUTH	1	2,900,000.00	3	475,170.00			1	277,098,650.55	1	277,098,650.55			5	280,438,210.55			
25	WARRISOUTH WEST	3	33,225,000.00					1	260,084,028.87	1	186,442,482.38	1	186,442,482.38	5	479,751,511.25			
	<b>TOTAL</b>	<b>42</b>	<b>347,961,240.00</b>	<b>38</b>	<b>365,766,625.57</b>	<b>9</b>	<b>367,653,928.10</b>	<b>72</b>	<b>811,434,473.40</b>	<b>24</b>	<b>4,690,863,884.86</b>	<b>21</b>	<b>1,955,999,627.28</b>	<b>208</b>	<b>8,617,905,984.52</b>	<b>2</b>	<b>78,226,159.31</b>	

